

# **City of Whittier, Alaska**



## **2022 Operating Budget**

**January 1, 2022 – December 31, 2022**



CITY OF WHITTIER  
2022 OPERATING BUDGET

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2022 OPERATING BUDGET**

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**CITY OF WHITTIER**  
**LIST OF PRINCIPAL OFFICIALS**



	<b><u>COUNCIL MEMBERS</u></b>	<b><u>Term Expires</u></b>
Dave Dickason	Mayor	2022
Peter Denmark	Vice Mayor	2023
Dan Blair	Council Member	2022
David Pinguoch	Council Member	2023
Victor Shen	Council Member	2024
Tom Wagner	Council Member	2022
Cathy McCord	Council Member	2024

<b><u>ADMINISTRATION</u></b>	
James Hunt	City Manager
Naelene Matsumiya	City Clerk
Jackie Wilde	Assistant City Manager
Andre Achee	Public Safety Director
Scott Korbe	Public Works Director
Dave Borg	Harbormaster
Kris Erchingier	Finance Director

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

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

Sponsored by: Hunt  
Introduction Date: November 16, 2021  
Public Hearing Date: December 14, 2021  
Enactment Date: December 14, 2021

CITY OF WHITTIER  
NON-CODE ORDINANCE 005-2021

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITTIER,  
ALASKA, APPROVING THE 2022 BUDGETED REVENUES,  
EXPENDITURES/EXPENSES AND INTERFUND TRANSFERS, AND  
APPROPRIATING FUNDS

WHEREAS, the City of Whittier 2022 Budget was discussed in two budget work sessions on November 10, 2021 and November 15, 2021; and

WHEREAS, the 2022 Budget was presented for Introduction at the November 16, 2021 Regular City Council Meeting; and

WHEREAS, the Budget is set for Public Hearing and adoption at the December 14, 2021 regularly scheduled 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 budget for Capital Project Funds will be presented to Council and approved prior to the initiation of each capital project.

Section 3. The Pay Scale is hereby amended to increase the pay for all employees effective beginning January 10, 2022 by a 4% cola.

Section 4. The Pay Scale is further amended to add to the Pay Scale, ranges K, L, M, N, O, P, Q, R, each representing an increase of 2.5% between pay ranges (rather than the standard increase of 5% per range for ranges A through J) to promote and encourage employee longevity.

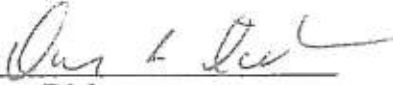
Section 5: That figures listed in the table below reflect the estimated revenues, expenditures/expenses, and interfund transfers and are hereby adopted, appropriated, and established as the budget for the fiscal year beginning on January 1, 2022 and ending on December 31, 2022.

**CITY OF WHITTIER  
NON-CODE ORDINANCE 005-2021**

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:	\$ 2,994,326		
Operating Transfers from Other Funds	\$ 283,487		
<b>Total General Fund Revenue</b>	<b>\$ 3,277,813</b>		
General Fund Expenditures:			
Administration		\$ 532,309	
City Council		199,400	
Elections		2,350	
Police		1,368,096	
Fire		46,197	
Emergency Medical Services		235,488	
Clinic		8,079	
Public Works		597,536	
Property and Facilities		124,099	
Parks and Recreation		31,036	
Transfers to Other Funds		108,341	
<b>Total General Fund Expenditures</b>		<b>\$ 3,252,931</b>	<b>\$ 24,882</b>
General Major Repair/Replacement (MRRF) Fund	\$ 60,000	\$ 180,000	\$ (120,000)
General Equipment Replacement Fund	\$ 25,000	\$ -	\$ 25,000
Water and Wastewater Fund	\$ 372,441	\$ 354,862	\$ 17,579
Water/Wastewater Major Repair/Replace Fund	\$ 20,000	\$ -	\$ 20,000
Small Boat Harbor Fund, exclud depr/amort	\$ 1,726,150	\$ 1,722,566	\$ 3,584
Harbor Major Repair/Replacement (MRRF) Fund	\$ 60,000	\$ -	\$ 60,000
DeLong Dock Fund	\$ 389,000	\$ 271,132	\$ 117,868
Motor Pool Fund	\$ 15,000	\$ -	\$ 15,000
CPV Fund	\$ 500,000	\$ 753,637	\$ (253,637)

**Section 6. Effective Date.** This Ordinance shall take effect on January 1, 2022.

**ENACTED BY THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, this  
14<sup>th</sup> day of December 2021.**

  
Dave Dickason  
Mayor

AYES: Blair, Denmark, Wagner, McCord, Shen, Dickason

NAYS: Pinqouch

ABSENT:

ABSTAIN:

ATTEST:

  
Jackie C. Wilde

Assistant City Manager/Acting City Clerk



## City of Whittier 2022 Budget Calendar

October 12, 2021	Transmit budget directions and forms to Department Heads
October 19, 2021	Department budgets due to finance department
October 19 - 22	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 (Wednesday)	City Council Budget Work Session
November 15 (Monday)	City Council Budget Work Session
November 16	City Council Regular Meeting – Introduction of Budget Ordinance
December 14	City Council Regular Meeting – Public hearing and adoption of budget

Please note: Alaska Municipal League Conference will be held in Anchorage November 15 through 19.





## BUDGET TRANSMITTAL LETTER CITY OF WHITTIER – 2022

To: Whittier City Council Members  
Residents of the city of Whittier

We are pleased to present the City of Whittier's calendar year 2022 Operating Budget for the period January 1, 2022 through December 31, 2022. The budget was approved by the Whittier City Council on December 14, 2021 via passage of Non-Code Ordinance 005-2021. The budget authorizes appropriations contained within the budget and approves the 2022 Pay Scale.

### **Budget Schedule**

The City's budget was discussed in two budget work sessions held on November 10 and November 15, 2021, was introduced to the public at the City Council meeting of November 16, 2021 and was set for public hearing and approval at the December 14, 2021 regularly scheduled Council meeting.

### **Major Policy Issues**

#### *Conservative Revenue Projections*

The budget addresses multiple policy goals and objectives. First, the budget was prepared under the assumption that City revenues will see improvement relative to the 2020 revenue reductions which resulted from the decline in economic activity associated with COVID19. The General Fund's largest revenue source, sales tax, was projected at 71% of 2019 levels. The second largest revenue source, property tax, was projected at the same level as 2019, since property values were not affected by the pandemic. The third largest revenue source, Passenger Transit Business Tax was projected 6% higher than 2019 due to a significant increase in passenger volume in 2020 relative to 2019. Water/Wastewater revenues are projected 25% lower than 2019 due to the slow recovery of fish landings, as well as possible reductions for the fish processing plant. Harbor revenues did not experience a slowdown in 2020 so revenues are expected to remain status quo.

#### *Taxes, Fees and Enterprise Fund Rates*

Second, the budget does not include new taxes or fees, except new Harbor fees related to recovery of harbor-related garbage costs and penalties assigned to individuals storing equipment and goods on City property without permission, plus an increase in water and wastewater rates of 3% effective 1/1/2022 and 5% effective 10/1/2022. The Harbor has eliminated charges for oil collection in order to encourage safe and environmentally-friendly disposal of used oil and eliminates charges for boat lift fees based on the City's boat lift being taken out of service.

#### *Funding for Major Repair and Replacement*

Third, in keeping with the City's goal of setting aside funds to replace major capital assets and infrastructure, the Harbor and Water/Wastewater enterprise funds are making annual contributions to their respective Major Repair and Replacement (MRRF) Funds. The goal is to set



aside funding for depreciation to repair and replace major infrastructure according to a capital infrastructure replacement schedule, to avoid future deterioration of assets which will arise without an appropriate funding mechanism for replacement. In 2022, the Water/Wastewater Fund will contribute \$20,000 to its MRRF, resulting in an estimated year-end cash balance of \$653,292 for the Water/Wastewater operating Fund and \$1,051,410 for its MRRF Fund. Similarly, the Harbor Enterprise Fund will contribute \$60,000 to its MRRF, resulting in an estimated year-end cash balance of \$1,001,992 for the Harbor operating Fund and \$1,214,186 for its MRRF Fund. The General Fund budget includes a contribution of \$60,000 toward the General Fund MRRF plus \$25,000 toward the Public Works Equipment Replacement Fund. The General Fund MRRF is budgeted to spend \$60,000 on the Whittier Core to design the replacement of the storm system drainage, extending utilities (water and wastewater, communications) to allow for development of land adjacent to Glacier Avenue, including repaving and sidewalk ADA improvements.

#### *Motor Pool Funding*

The 2022 Budget restores funding to the Motor Pool Fund for the purpose of accumulating cash to replace existing fleet vehicles. Started in 2020, the Motor Pool will take a number of years to get to the point where a good portion of the City's fleet will have an established funding source for replacement, eliminating the one-time adverse impacts to the budget for the replacement of expensive major equipment and fleet vehicles. The General Fund will contribute \$15,000 to the Motor Pool Fund in 2022, bringing the estimated cash balance to that Fund to \$49,517. Clearly that cash balance is only sufficient to cover replacement of one vehicle, but over time, the hope is to build contributions to the Motor Pool into each Fund's budget so that sufficient resources can be set aside to forward fund replacement of a majority of public works, harbor and police equipment and passenger vehicles.

#### *Personnel-Related Changes*

The 2022 Budget does not include an increase or decrease in staffing, with the exception of a six-month addition of a full-time public works mechanic to cross-train in preparation for the retirement of a long-term City employee. While the preliminary budget proposed to leave a police officer position vacant, during the budget process, the decision was made to restore funding for that position. A change was made to the Police budget to reduce standby pay to a flat \$50 per day, as well as to implement a provision of the Fair Labor Standards Act that assess overtime for police employees only after 86 hours per pay period. The budget includes a 4% cost-of-living-allowance (cola) due to recent inflationary cost increases combined with previous decisions to forego a cola. In the previous ten-year period (2012 through 2021), the cumulative CPI was 14.61% whereas the City's cola totaled 5.5%. In addition, the City's pay scale was amended to add eight steps to the pay scale at 2.5% per step. This change is intended to encourage employee longevity, but at lower increments (2.5%) per step than is included in the pre-adjusted pay scale (5% per step). The City will review the pay scale to consider removing the lower levels of the scale due to the failure of the City to adjust the scale over time, likely resulting in too-low entry-level pay rates.

### *Use of CPV Proceeds*

The Budget includes use of Commercial Passenger Vessel Tax proceeds in 2022 to prepare for a major public-private economic development project for a new cruise ship dock and related facilities. This preparation includes master planning efforts, survey work, plan review, etc. to be conducted by professional service providers as well as potential work by a City economic development commission, to determine how best to utilize scarce property to maximize economic development for the benefit of Whittier taxpayers, and to clean up City leasehold property.

### *Minor Budget Changes*

A few specific budget items included in the 2022 Budget are funding for code publishing (\$2,500), code revisions (\$10,000), property planning and surveys (\$30,000), fireworks (\$12,500), police body cam data storage and dispatching (\$10,000), restore seasonal hires in public works (\$29,000), and parks and recreation funding to assist with trail repairs (additional \$9,000).

### **Adequacy of Fund Balance**

The General Fund's fund balance provides a means to measure the financial resources available for future spending or appropriation. While the fund balance itself does not reflect the general health of the government, the increase or decrease in available fund balance is an important indicator of whether the City has sufficient resources to address unknown needs and emergencies and other potential future calls on General Fund reserves. The City has a budget policy establishing a goal of setting aside "Unassigned Fund Balance" equal to between nine and twelve months' of General Fund expenditures and transfers-out. The purpose of this policy is to ensure that a sufficient level of reserves available to cover unforeseen needs and emergencies, unanticipated revenue shortfalls, cover potential shortfalls in other City funds, and contribute to replacing aging City infrastructure. In 2021, the City Council authorized a transfer of \$1,014,900 to a newly-created General Fund Major Repair and Replacement Fund for capital infrastructure repair and replacement. This cash outlay resulted in a significant drop in available General Fund reserves (Unassigned Fund Balance). This transfer reduced the estimated reserve balance to seven (7) months at the end of 2022, which is below the City's goal of 9 to 12 months. To bring the City's Unassigned Fund Balance up to the lower level of the policy band goal requires an additional \$629,288; to bring it to the highest level of the policy band goal requires an additional \$1.42 million.

### **Acknowledgements**

The budget process involves contributions from staff, department heads, city council members and our residents. The hard work of many will contribute to improvements in the City's financial condition as well as City infrastructure and services. We are grateful for the contributions of all, setting a course for the City's sustainable future.

  
\_\_\_\_\_  
Jim Hunt, City Manager

  
\_\_\_\_\_  
Kris Erchinger, Finance Director

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**CITY OF WHITTER - GENERAL FUND**

**2022 BUDGETED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

	ACTUAL			BUDGET	
	2018	2019	2020	2021	2022
				Budget	Approved Budget
<b>GENERAL FUND REVENUE:</b>					
Taxes	\$ 1,657,688	\$ 1,916,134	\$ 1,113,694	\$ 1,297,100	\$ 1,762,000
Licenses & Permits	6,941	13,676	4,165	10,000	7,000
Intergovernmental	198,166	218,306	277,273	156,500	126,000
Leases	179,524	273,127	215,872	258,760	293,001
Fines and Citations	4,248	515	301	1,000	1,000
Miscellaneous	731,409	849,573	936,722	831,708	805,325
<b>TOTAL REVENUE</b>	<b>\$ 2,777,976</b>	<b>\$ 3,271,330</b>	<b>\$ 2,548,027</b>	<b>\$ 2,555,068</b>	<b>\$ 2,994,326</b>
<b>TRANSFERS-IN:</b>					
T/F from CPV (for Police/EMS)	158,000	168,000	290,280	\$ 190,043	\$ 258,487
T/F from CPV (for response vehicles)				-	-
T/F from CPV (for Parks & Rec)	27,221	22,000	-	25,000	25,000
T/F from CPV (Head of Bay Study)	102,142	-	-	-	-
T/F -In from W/WW - Loan for Loader Purchase)			143,751	-	-
<b>TOTAL TRANSFERS-IN:</b>	<b>\$ 287,363</b>	<b>\$ 190,000</b>	<b>\$ 434,031</b>	<b>\$ 215,043</b>	<b>\$ 283,487</b>
<b>TOTAL REVENUE AND TRANSFERS-IN:</b>	<b>\$ 3,065,339</b>	<b>\$ 3,461,330</b>	<b>\$ 2,982,057</b>	<b>\$ 2,770,111</b>	<b>\$ 3,277,813</b>
<b>GENERAL FUND EXPENDITURES:</b>					
Administration	\$ 677,544	\$ 731,645	\$ 366,814	\$ 488,103	\$ 532,309
City Council	201,055	190,727	154,698	167,900	199,400
Elections	1,514	1,670	1,583	1,800	2,350
Police	1,323,951	1,271,483	837,316	1,118,673	1,368,096
Fire	3,898	124,747	108,101	45,609	46,197
EMS	1,990	287,455	167,140	242,857	235,488
Clinic	11,573	12,458	5,097	5,700	8,079
Public Works	443,086	372,229	421,604	502,194	597,536
Property & Facilities	9,748	268,838	116,901	113,240	124,099
Parks & Recreation	34,583	11,135	2,794	16,983	31,036
General Fund Capital Outlay (undesignated)	102,142	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 2,811,083</b>	<b>\$ 3,272,388</b>	<b>\$ 2,182,047</b>	<b>\$ 2,703,059</b>	<b>\$ 3,144,590</b>
<b>TRANSFERS-OUT:</b>					
T/F to Motor Pool Fund for two police cars	-	-	60,000	-	-
T/F to Motor Pool for one-half new Loader	-	-	154,009	-	-
T/F to Public Safety Building Project	1,854,592	-	-	-	-
T/F to Equipment Replacement Fund (F14)	59,527	-	50,000	25,000	25,000
T/F to W/WW Fund - 3/7 Loan repay for Loader	-	-	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 Capital Replacement Fund (MRRF)	-	-	-	-	60,000
<b>TOTAL TRANSFERS-OUT:</b>	<b>\$ 1,914,118</b>	<b>\$ -</b>	<b>\$ 567,781</b>	<b>\$ 48,341</b>	<b>\$ 108,341</b>
<b>TOTAL EXPENDITURES AND TRANSFERS-OUT:</b>	<b>\$ 4,725,202</b>	<b>\$ 3,272,388</b>	<b>\$ 2,749,828</b>	<b>\$ 2,751,400</b>	<b>\$ 3,252,931</b>
<b>NET SURPLUS / (DEFICIT)</b>	<b>\$ (1,659,862)</b>	<b>\$ 188,943</b>	<b>\$ 232,229</b>	<b>\$ 18,711</b>	<b>24,882</b>

**CITY OF WHITTIER  
GENERAL FUND  
BUDGETED FUND BALANCE ANALYSIS - 2022**

	2021 Budget	2022 Budget
<b>Beginning Fund Balance at 1/1/2021:</b>		
<i>Non-spendable (prepaid items)</i>	151,795	183,884
<i>Assigned (a)</i>	-	454,960
<i>Unassigned</i>	2,724,319	1,704,273
	\$ 2,876,114	\$ 2,343,117
 <b>ESTIMATED Financial Activity:</b>		
Plus Revenue	2,905,068	2,994,326
Plus Transfers-In	448,491	283,487
Minus Expenditures	(2,683,059)	(3,144,590)
Minus Transfers-Out	(1,203,497)	(108,341)
 <b>Estimated Fund Balance at 12/31:</b>	\$ 2,343,117	\$ 2,367,999
<i>Non-spendable (prepaid items)</i>	183,884	183,884
<i>Assigned: (a)</i>		
Operating Reserve	326,832	326,832
Parks and Recreation	43,701	43,701
Exxon Settlement	84,428	84,428
	454,960	454,960
<i>Unassigned</i>	1,704,273	1,729,155
<b>Estimated Fund Balance 12/31:</b>	\$ 2,343,117	\$ 2,367,999

<b><u>FUND BALANCE POLICY BAND GOAL:</u></b>		
Monthly Expenditure	\$ 223,588	\$ 262,049
Current Unassigned Fund Balance	\$ 1,704,273	\$ 1,729,155
Estimated # of months' Fund Balance	8	7
Fund Balance Policy - 9-Month (Lower) Band:	\$ 2,012,294	\$ 2,358,443
Fund Balance Policy - 12-Month (Upper) Band:	\$ 2,683,059	\$ 3,144,590

**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Approved Budget
<b>TAXES:</b>						
01-310-4005	Shared Fisheries Business Tax	\$ 57,633	\$ 95,990	\$ 7,005	\$ 50,000	\$ 50,000
01-310-4006	Motor Vehicle Registration	4,081	3,493	3,609	3,500	3,500
01-310-4007	Liquor Tax	5,600	5,100	-	5,000	5,000
01-310-4009	Electric & Telephone Co-Op Tax	3,480	3,578	4,054	3,600	3,500
01-310-4200	Sales Tax	591,889	708,971	344,947	375,000	575,000
01-310-4201	Property Tax - Real	368,458	352,883	358,360	380,000	380,000
01-310-4202	Property Tax - Personal	244,424	363,748	326,692	330,000	340,000
01-310-4205	Passenger Transit Business Tax	382,123	382,371	69,027	150,000	405,000
	<b>Total Taxes:</b>	<b>\$ 1,657,688</b>	<b>\$ 1,916,134</b>	<b>\$ 1,113,694</b>	<b>\$ 1,297,100</b>	<b>\$ 1,762,000</b>
<b>LICENSE &amp; PERMITS:</b>						
01-320-4250	Business Licenses	\$ 4,800	\$ 4,700	\$ 3,650	\$ 4,000	\$ 4,000
01-320-4251	User Fees and Permits	1,591	2,343	515	1,000	1,000
01-320-4312	Ambulance Fees	550	6,633	-	5,000	2,000
	<b>Total License and Permits:</b>	<b>\$ 6,941</b>	<b>\$ 13,676</b>	<b>\$ 4,165</b>	<b>\$ 10,000</b>	<b>\$ 7,000</b>
<b>INTERGOVERNMENTAL REVENUE:</b>						
01-330-4002	Community Assistance	\$ 79,692	\$ 78,470	\$ 75,094	\$ 75,000	\$ 50,000
01-330-4003	Payments in Lieu of Tax	47,323	49,427	56,336	55,000	55,000
01-330-4011	EMS Small Grant	2,000	1,500	-	2,500	-
01-330-4012	Federal Misc Grant Funds	-	-	205	-	-
01-330-4025	National Forest Receipts	30,099	25,321	24,172	24,000	21,000
01-360-4020	PERS Relief - Non-Cash/Offset by Expense	39,052	63,588	75,751	-	-
01-370-4050	FEMA Fire Department Funds	-	-	45,714	-	-
	<b>Total Intergovernmental Revenue:</b>	<b>\$ 198,166</b>	<b>\$ 218,306</b>	<b>\$ 277,273</b>	<b>\$ 156,500</b>	<b>\$ 126,000</b>
<b>LEASES:</b>						
01-345-4513	Lease Credits (Contra)	\$ -	\$ -	\$ (78,353)	\$ -	\$ (4,000)
01-345-4515	Lease Income	179,524	210,407	276,756	233,380	272,751
01-345-4520	Lease Income - Condo	-	-	5,017	13,380	12,000
01-345-4525	Land Use Rent	-	62,720	12,452	12,000	12,250
	<b>Total Leases:</b>	<b>\$ 179,524</b>	<b>\$ 273,127</b>	<b>\$ 215,872</b>	<b>\$ 258,760</b>	<b>\$ 293,001</b>
<b>FINES &amp; CITATIONS:</b>						
01-350-4261	Public Safety Fines & Citations	\$ 4,248	\$ 395	\$ 101	\$ 1,000	\$ 500
01-350-4262	Public Safety Parking Tickets	-	120	200	-	500
	<b>Total Fines &amp; Citations:</b>	<b>\$ 4,248</b>	<b>\$ 515</b>	<b>\$ 301</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>MISCELLANEOUS:</b>						
01-360-4099	Miscellaneous Revenue	\$ 856	\$ 19,936	\$ 17,556	\$ 2,500	\$ 2,500
01-360-4204	Interest & Penalties	2,527	3,654	649	2,000	-
01-360-4270	Donations	3,800	9,853	-	-	-
01-360-4271	Donations - EMS	70	3,798	50	-	-
01-360-4900	Interest on Bank Accounts	38,156	77,641	24,518	50,000	50,000
01-360-4901	Unrealized Gain/(Loss)	(21,944)	24,754	27,819	-	-
01-360-4902	Interest on Escrows	1,533	11,408	-	15,000	-
01-360-4914	Tunnel Contract	76,052	65,649	26,730	77,825	77,825
01-360-4915	Girdwood Police Contract	630,360	632,880	675,000	684,383	675,000
01-390-4855	Surplus sales	-	-	8,001	-	-
01-390-4959	Gain on Sale of Fixed Assets	-	-	156,399	-	-
	<b>Total Miscellaneous:</b>	<b>\$ 731,409</b>	<b>\$ 849,573</b>	<b>\$ 936,722</b>	<b>\$ 831,708</b>	<b>\$ 805,325</b>
<b>TOTAL GENERAL FUND REVENUE:</b>		<b>\$ 2,777,976</b>	<b>\$ 3,271,330</b>	<b>\$ 2,548,027</b>	<b>\$ 2,555,068</b>	<b>\$ 2,994,326</b>



**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Approved Budget
01-400-6000	Salaries and Wages	\$ 225,504	\$ 263,323	\$ 275,188	\$ 333,746	\$ 338,650
01-400-6030	FICA / Medicare	7,606	5,861	3,878	5,078	4,829
01-400-6040	Workers' Comp	2,316	213	1,538	6,000	1,596
01-400-6050	ESC/SUTA	6,115	1,542	1,411	3,502	3,330
01-400-6060	Insurance: Health/Life/Disab.	39,744	52,636	39,757	66,249	67,906
01-400-6070	PERS Retirement	61,015	82,611	60,743	61,656	72,608
01-400-6205	Advertising	3,590	5,337	4,325	5,000	5,000
01-400-6210	Condo Fees	9,683	15,165	1,737	2,500	-
01-400-6212	Condo Maintenance	68	231	-	-	-
01-400-6220	Bank Service Fees	54,284	20,732	8,257	10,000	7,000
01-400-6240	Community Support	2,800	2,000	-	-	2,000
01-400-6280	Dues and Subscriptions	3,126	7,503	3,790	5,000	5,000
01-400-6410	Insurance - Liability	3,489	6,226	8,221	9,000	8,750
01-400-6440	Insurance - Property	246	-	-	-	-
01-400-6540	Licenses and Permits	256	-	-	-	250
01-400-6541	Penalties and Fees	1,182	1,880	106	1,000	1,200
01-400-6565	Contracted Services - Outside	57,412	43,524	713	16,120	15,000
01-400-6570	Physical Exams	498	374	-	400	400
01-400-6580	Postage	6,976	7,164	2,351	2,500	2,500
01-400-6610	Prof. Fees - Accounting	27,692	102,147	24,750	22,000	25,200
01-400-6620	Prof. Fees - Appraisal	9,000	16,000	8,000	12,000	12,500
01-400-6625	Prof. Fees - Financial Software	25,307	31,454	36,504	25,000	22,000
01-400-6635	Prof. Fees - Computer Support	11,719	32,634	3,246	20,000	7,500
01-400-6636	Prof. Fees - Website Support	3,620	4,689	3,400	4,200	4,800
01-400-6640	Prof. Fees - Engineering	-	20,000	-	-	30,000
01-400-6645	Prof. Fees - Grant Assistance	-	-	-	-	-
01-400-6650	Prof. Fees - Legal	194,341	60,131	60,221	60,000	62,000
01-400-6670	Reimbursement	-	1,803	155	-	-
01-400-6675	Comprehensive Plan	-	39,495	1,005	-	-
01-400-6700	Publications and Subscriptions	678	1,068	1,967	800	1,200
01-400-6770	Travel, Training and Development	14,618	31,353	723	12,000	10,000
01-400-7100	Repairs - Building	62	4,871	-	-	-
01-400-7351	Equipment Maintenance	603	-	-	2,000	2,000
01-400-7450	Repairs - Office Equipment	228	3,848	-	1,000	1,000
01-400-8550	Supplies - Office	13,274	9,175	5,686	5,000	5,000
01-400-8750	Supplies - Printing	45	290	530	300	500
01-400-9000	Utilities - Internet Service	37,614	25,739	13,901	13,000	14,000
01-400-9070	Utilities - Telephone	13,863	10,196	9,931	9,500	9,500
01-400-9100	Miscellaneous Expense	1,907	4,766	12,523	2,000	2,000
01-400-9300	Project Development	43,457	-	-	-	-
01-400-9520	Capital Outlay - Equipment	-	15,664	-	-	13,000
01-400-9530	Capital Outlay - Computer Equip.	-	-	-	5,000	5,000
01-400-9540	Capital Outlay - Land & Improvements	-	-	-	-	-
	<b>TOTAL ADMINISTRATION EXPENSE:</b>	<b>\$ 883,938</b>	<b>\$ 931,645</b>	<b>\$ 594,555</b>	<b>\$ 721,551</b>	<b>\$ 763,219</b>
	Less Interdepartment Support (10% Ent Fund Rev):					
01-390-4995	Water/Wastewater Ent. Fund	(38,684)	(50,000)	(42,500)	(39,048)	(34,910)
01-390-4994	Harbor Ent. Fund	(167,710)	(150,000)	(149,269)	(156,000)	(157,100)
01-390-499x	Delong Dock Ent. Fund	-	-	(35,973)	(38,400)	(38,900)
	<b>TOTAL PAYMENT-IN-LIEU-OF-TAX:</b>	<b>(206,394)</b>	<b>(200,000)</b>	<b>(227,742)</b>	<b>(233,448)</b>	<b>(230,910)</b>
	Net Administration Expense:	\$ 674,544	\$ 731,645	\$ 366,814	\$ 488,103	\$ 532,309

**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Approved Budget
01-401-6240	Community Support	\$ 21,637	\$ 7,079	\$ 724	\$ 4,000	\$ 4,000
01-401-6280	Dues and Subscriptions	686	50	1,443	600	600
01-401-6325	Fireworks	12,500	12,450	-	-	12,500
01-401-6580	Postage	-	-	500	-	-
01-401-6600	Prof. Fees - Audit	45,183	36,214	35,275	38,000	42,000
01-401-6636	Website - Code Updates	-	-	-	-	2,500
01-401-6650	Prof. Fees - Legal	35	-	-	-	10,000
01-401-6710	Public Relations	5,039	-	-	-	2,500
01-401-6770	Travel, Training and Development	3,522	14,487	-	3,000	3,000
01-401-6800	Council Chambers Improvements	1,680	8,112	-	1,500	1,500
01-401-8550	Supplies - Office	219	4,085	420	800	800
01-401-8750	Supplies - Printing	300	-	-	-	-
01-401-9070	Utilities - Telephone	40	-	86	-	-
01-401-9500	Lobbyist Fees	110,215	108,250	116,250	120,000	120,000
	<b>TOTAL CITY COUNCIL EXPENSE:</b>	<b>\$ 201,055</b>	<b>\$ 190,727</b>	<b>\$ 154,698</b>	<b>\$ 167,900</b>	<b>\$ 199,400</b>

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

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Proposed Budget
01-420-6000	Salaries	751.5	0	0	0	0
01-420-6100	Volunteer Support	\$ 150	\$ 1,130	\$ 1,064	\$ 1,200	\$ 1,200
01-420-6205	Advertising	613	540	-	600	600
01-420-8150	Supplies - Consumables			519	-	550
	<b>TOTAL ELECTIONS EXPENSE:</b>	<b>\$ 1,514</b>	<b>\$ 1,670</b>	<b>\$ 1,583</b>	<b>\$ 1,800</b>	<b>\$ 2,350</b>

**CITY OF WHITTIER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Approved Budget
01-510-6000	Salaries and Wages	\$ 748,416	\$ 738,619	\$ 433,577	\$ 680,413	\$ 851,273
01-510-6030	FICA / Medicare	24,885	26,480	8,705	10,459	22,870
01-510-6040	Workers' Comp	21,690	14,960	17,481	25,714	41,417
01-510-6050	ESC/SUTA	5,898	7,334	2,410	6,915	8,203
01-510-6060	Insurance: Health/Life/Disab.	94,130	75,755	67,479	106,024	106,542
01-510-6070	PERS Retirement	102,424	125,535	105,319	115,398	142,041
01-510-6091	Uniform Allowance	1,320	3,043	888	2,500	2,000
01-510-6100	Volunteer Support	709	-	-	1,500	1,000
01-510-6205	Advertising	-	-	-	250	250
01-510-6210	Condo Fees	1,975	2,052	668	2,000	1,200
01-510-6280	Dues and Subscriptions	154	935	275	500	500
01-510-6410	Insurance - Liability	13,834	6,938	16,949	17,500	17,500
01-510-6420	Insurance - Auto	14,438	4,511	8,332	9,000	9,000
01-510-6440	Insurance - Property	7,251	-	-	1,200	-
01-510-6490	Insurance - Claims Deductible	-	-	50,000	-	-
01-510-6540	Licenses and Permits	2,100	2,349	30	2,000	2,000
01-510-6565	Contracted Services - Outside	47,323	30,834	37,954	35,600	55,000
01-510-6570	Physical Exams	7,157	3,835	487	2,000	2,000
01-510-6580	Postage	-	23	303	200	300
01-510-6635	Prof. Fees - Computer Support	-	1,001	757	800	1,000
01-510-6700	Publications	200	317	240	500	500
01-510-6735	Equipment Purchase	25,486	5,069	3,695	8,000	6,000
01-510-6740	Equipment Purchase - Small Tools/Equip	-	9,292	953	-	3,000
01-510-6761	Training - EMS Supvsg MD	11,074	6,000	-	-	2,000
01-510-6770	Travel, Training and Development	2,185	1,034	1,417	5,000	5,000
01-510-7100	Repairs - Building	3,712	553	403	1,500	1,500
01-510-7150	Repairs - Communication Equipment	930	4,688	-	2,000	2,000
01-510-7200	Repairs - Computer System	893	-	1,173	1,000	1,500
01-510-7350	Repairs - Equipment	10,874	2,316	8,798	8,000	8,000
01-510-7400	Repairs - Vehicles	27,854	3,562	12,896	5,000	5,000
01-510-7750	Gas & Oil - Vehicles	37,069	29,249	13,432	25,000	15,000
01-510-8020	Supplies - Ammunition	1,934	8,541	-	5,000	5,000
01-510-8100	Supplies - Computers	1,088	32	450	1,500	2,500
01-510-8150	Supplies - Consumables	2,322	6,318	3,647	4,000	4,000
01-510-8200	Supplies - Copier	767	-	-	1,200	-
01-510-8550	Supplies - Office	8,327	1,866	463	2,000	2,000
01-510-8650	Supplies and Drugs - Billable	10,325	-	-	-	-
01-510-8950	Supplies - Uniforms	7,478	5,884	337	6,000	4,000
01-510-9000	Utilities - Internet Service	19,664	10,309	13,938	15,000	14,000
01-510-9010	Utilities - Electricity	7,577	-	-	-	-
01-510-9040	Utilities - Heating Fuel	10,698	-	-	-	-
01-510-9070	Utilities - Telephone	18,274	8,255	8,860	8,000	8,000
01-510-9200	Grant Expenditures	-	-	-	-	-
01-920-9520	Capital Outlay - Equipment Public Safety	-	108,996	-	-	-
01-510-9520	Capital Outlay - Equipment - Public Safety	21,515	-	-	-	-
01-510-9525	Capital Outlay - Motor Pool replace vehicles	-	15,000	15,000	-	15,000
<b>TOTAL POLICE EXPENSE:</b>		<b>\$ 1,323,951</b>	<b>\$ 1,271,483</b>	<b>\$ 837,316</b>	<b>\$ 1,118,673</b>	<b>\$ 1,368,096</b>



**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL				BUDGET	
		2018	2019	2020	2021 Thru 10/31	2021 Budget	2022 Approved Budget
01-520-6000	Salaries and Wages	\$ -	\$ -	\$ 12,240	\$ 10,885	\$ 14,400	\$ 14,677
01-520-6030	FICA / Medicare	-	-	151	161	1,102	1,102
01-520-6040	Workers' Comp	-	-	-	-	563	874
01-520-6050	ESC/SUTA	-	-	34	61	144	144
01-520-6060	Insurance: Health/Life/Disab.	-	-	-	-	-	-
01-520-6070	PERS Retirement	-	-	846	-	-	-
01-520-6091	Uniform Allowance	-	-	-	-	-	-
01-520-6100	Volunteer Support	-	505	110	-	12,000	8,000
01-520-6205	Advertising	-	-	-	-	-	-
01-520-6280	Dues and Subscriptions	-	-	-	-	-	-
01-520-6410	Insurance - Liability	-	124	656	558	1,000	1,000
01-520-6420	Insurance - Auto	-	2,656	4,188	3,221	4,500	4,500
01-520-6440	Insurance - Property	-	-	-	-	-	-
01-520-6540	Licenses and Permits	-	-	50	-	-	-
01-520-6635	Prof. Fees - Computer Support	-	519	150	-	-	-
01-520-6565	Contracted Services - Outside	-	357	-	-	-	-
01-520-6570	Physical Exams	-	-	-	25	-	-
01-520-6580	Postage	-	-	-	-	-	-
01-520-6735	Equipment Purchase	-	4,449	49,873	-	5,000	5,000
01-520-6750	Testing	-	2,434	2,170	-	1,000	2,500
01-520-6770	Travel, Training and Development	-	726	921	-	500	1,000
01-520-7100	Repairs - Building	-	125	-	-	-	-
01-520-7350	Repairs - Equipment	-	400	942	149	2,000	2,000
01-520-7400	Repairs - Vehicles	-	-	267	-	1,500	1,500
01-520-7750	Gas & Oil - Vehicles	521	-	-	219	1,000	1,000
01-520-8550	Supplies - Office	-	-	146	-	150	150
01-520-8950	Supplies - Uniforms	-	960	500	-	750	2,750
01-520-9000	Utilities - Internet	1,023	6,391	-	-	-	-
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	-	-	-
	<b>TOTAL FIRE EXPENSE:</b>	<b>\$ 3,898</b>	<b>\$ 124,747</b>	<b>\$ 108,101</b>	<b>\$ 15,278</b>	<b>\$ 45,609</b>	<b>\$ 46,197</b>

**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL				BUDGET	
		2018	2019	2020	2021 Thru 10/31	2021 Budget	2022 Approved Budget
01-530-6000	Salaries and Wages	\$ -	\$ 185,149	\$ 93,649	\$ 85,137	\$ 131,696	\$ 133,996
01-530-6030	FICA / Medicare	-	4,769	3,229	2,468	6,441	5,698
01-530-6040	Workers' Comp	-	9,910	8,889	7,282	8,738	12,378
01-530-6050	ESC/SUTA	-	861	732	1,028	1,399	1,324
01-530-6060	Insurance: Health/Life/Disab.	-	18,843	1,863	8,457	16,358	15,611
01-530-6070	PERS Retirement	-	32,811	16,492	10,828	15,125	15,981
01-530-6091	Uniform Allowance	-	279	294	360	600	600
01-530-6100	Volunteer Support	-	-	3,809	800	20,000	6,000
01-530-6205	Advertising	-	-	-	-	-	-
01-530-6410	Insurance - Liability	-	7,482	9,734	2,737	10,000	8,000
01-530-6420	Insurance - Auto	-	1,899	3,242	3,078	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	351	-	400
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	-	-	-	281	1,000	1,000
01-530-6750	Testing	-	230	-	-	250	250
01-530-6761	Training - EMS Supvsg MD	-	5,113	12,000	10,000	8,000	10,000
01-530-6770	Travel, Training and Development	-	492	667	-	2,000	2,000
01-530-7100	Repairs - Building	-	-	-	-	-	-
01-530-7150	Repairs - Communication Equipment	-	-	-	-	-	-
01-530-7350	Repairs - Equipment	-	-	868	691	-	-
01-530-7400	Repairs - Vehicles	-	615	38	496	1,500	1,500
01-530-7750	Gas & Oil - Vehicles	-	2,024	2,072	248	2,500	2,500
01-530-8150	Supplies - Consumables	-	4,574	-	294	3,500	3,000
01-530-8550	Supplies - Office	-	-	192	-	250	250
01-530-8650	Supplies and Drugs - Billable	-	2,710	953	-	2,500	2,500
01-530-8950	Supplies - Uniforms	-	526	128	-	2,000	2,000
01-530-9000	Utilities - Internet	64	6,591	6,052	5,314	5,000	6,500
01-530-9010	Utilities - Electricity	538	75	-	-	-	-
01-530-9040	Utilities - Heating Fuel	387	38	-	-	-	-
01-530-9070	Utilities - Telephone	-	392	607	1,660	500	500
01-530-9200	Grant Expenditures	-	-	-	-	-	-
01-530-9530	Capital Outlay - Equipment	-	-	-	-	-	-
	<b>TOTAL EMS EXPENSE:</b>	\$ 1,990	\$ 287,455	\$ 167,140	\$ 141,509	\$ 242,857	\$ 235,488

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

**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL				BUDGET	
		2018	2019	2020	2021 Thru 10/31	2021 Budget	2022 Approved Budget
01-535-6210	Condo Fees	\$ 10,939	\$ 11,684	\$ 4,654	\$ 2,936	\$ 4,500	\$ 6,879
01-535-6211	Rental Unit	485	-	-	-	-	-
01-535-6440	Insurance - Property	148	557	442	-	1,200	1,200
01-535-6565	Outside Contractors	-	111	-	-	-	-
01-535-9040	Utilities	-	106	-	-	-	-
01-535-9100	Miscellaneous Expense	-	-	-	-	-	-
	<b>TOTAL CLINIC EXPENSE:</b>	<b>\$ 11,573</b>	<b>\$ 12,458</b>	<b>\$ 5,097</b>	<b>\$ 2,936</b>	<b>\$ 5,700</b>	<b>\$ 8,079</b>



**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL				BUDGET	
		2018	2019	2020	2021 Thru 10/31	2021 Budget	2022 Approved Budget
01-600-6000	Salaries and Wages	\$ 196,250	\$ 218,537	\$ 236,164	\$ 162,314	\$ 264,710	\$ 310,666
01-600-6030	FICA / Medicare	3,940	4,529	3,375	2,403	5,447	5,498
01-600-6040	Workers' Comp	10,876	9,120	14,332	8,052	9,662	21,124
01-600-6050	ESC/SUTA	1,095	1,187	1,172	1,853	1,435	3,063
01-600-6060	Insurance: Health/Life/Disab.	43,983	36,969	44,227	37,717	53,162	58,540
01-600-6070	PERS Retirement	47,317	53,562	64,380	35,457	52,978	64,595
01-600-6410	Insurance - Liability	3,655	3,937	7,547	4,666	7,750	7,750
01-600-6420	Insurance - Auto	2,211	2,726	4,719	2,552	4,800	4,800
01-600-6430	Insurance - Mobile Equipment	3,327	1,814	3,069	1,627	5,000	5,000
01-600-6440	Insurance - Property	7,331	-	190	190	1,000	1,000
01-600-6490	Insurance - Claims deductible	-	-	-	-	-	-
01-600-6540	Licenses and Fees	361	138	10	-	250	250
01-600-6565	Contracted Services - Outside	-	-	-	-	8,000	8,000
01-600-6570	Physical Exams	502	451	515	156	750	750
01-600-6580	Postage	-	-	219	-	-	-
01-600-6635	Prof Fees - Computer Support	-	1,001	1,576	-	2,000	2,000
01-600-6740	Small tools and equipment	985	3,121	2,773	1,171	3,000	3,000
01-600-6770	Travel, training and development	922	2,381	864	-	2,000	2,000
01-600-7100	Repairs - Building	4,604	5,745	-	-	5,000	5,000
01-600-7210	Repairs - Roads	3,706	8,401	77	859	7,000	7,000
01-600-7350	Repairs - Equipment	12,710	11,903	18,976	6,396	15,000	15,000
01-600-7750	Gas and Oil - Vehicles	16,698	7,594	19,959	11,975	15,000	25,000
01-600-8150	Supplies - Consumables	-	-	699	98	1,000	1,000
01-600-8550	Supplies - Office	1,093	439	413	90	500	500
01-600-8950	Supplies - Uniforms	503	-	-	-	750	750
01-600-8970	Supplies - Safety	653	1,975	3,311	338	5,000	5,000
01-600-8995	Supplies and Materials	14,607	21,292	3,913	1,358	15,000	15,000
01-600-9000	Utilities - Internet Service	9,188	7,150	9,225	8,047	7,500	9,500
01-600-9010	Utilities - Electricity	53,798	2,532	13,296	9,657	12,000	14,000
01-600-9040	Utilities - Heating Fuel	35,732	437	-	-	-	-
01-600-9070	Utilities - Telephone	1,979	1,427	1,603	1,741	1,500	1,750
01-600-9095	Utilities - Water/Sewer/Garbage	60	(1,138)	-	-	10,000	5,000
01-600-9300	Project Development	-	-	-	-	-	-
	<b>TOTAL PUBLIC WORKS EXPENSE:</b>	<b>\$ 478,086</b>	<b>\$ 407,229</b>	<b>\$ 456,604</b>	<b>\$ 298,715</b>	<b>\$ 517,194</b>	<b>\$ 602,536</b>
01-600-9900	Less Interdepartment Support (a)	(35,000)	(35,000)	(35,000)	(29,167)	(35,000)	(35,000)
	<b>TOTAL NET PUBLIC WORKS EXPENSE:</b>	<b>\$ 443,086</b>	<b>\$ 372,229</b>	<b>\$ 421,604</b>	<b>\$ 269,549</b>	<b>\$ 482,194</b>	<b>\$ 567,536</b>
01-600-9520	Capital Outlay - Equipment	-	-	-	-	20,000	30,000
01-600-9540	Capital Outlay - Land & Improvements	-	-	-	-	-	-
	<b>TOTAL PUBLIC WORKS EXPENSE:</b>	<b>\$ 443,086</b>	<b>\$ 372,229</b>	<b>\$ 421,604</b>	<b>\$ 269,549</b>	<b>\$ 502,194</b>	<b>\$ 597,536</b>

(a) Charges to Harbor for winter snow removal

**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL				BUDGET	
		2018	2019	2020	2021 Thru 10/31	2021 Budget	2022 Approved Budget
01-700-6210	Condo Fees	\$ 7,337	\$ 2,751	\$ 9,214	\$ 9,226	\$ 10,979	\$ 13,099
01-700-6410	Insurance (Liability)	-	-	1,379	1,379	-	1,500
01-700-6440	Insurance (Property)	-	16,834	18,304	10,513	26,000	22,000
01-700-6565	Contracted Services	-	3,047	13,407	12,147	10,000	14,000
01-700-6635	Prof. Fees - Computer Support	-	519	-	-	-	-
01-700-7100	Repairs - Buildings	420	5,101	2,681	-	5,000	5,000
01-700-7350	Repair & Maintenance - Equipment	-	-	3,810	4,245	-	5,000
01-700-8150	Supplies - Consumable	-	-	2,000	22	-	1,500
01-700-8550	Janitorial Supplies	-	806	353	98	500	500
01-700-8970	Supplies - Safety	-	-	375	-	500	500
01-700-9000	Utilities - Internet Service	1,243	6,391	-	-	-	-
01-700-9010	Utilities - Electric	748	39,871	35,486	24,824	31,261	35,000
01-700-9040	Utilities - Heating Fuel	-	24,912	20,960	15,439	25,000	22,000
01-700-9050	Utilities - Garbage	-	129	713	678	2,000	2,000
01-700-9095	Utilities - Water/Sewer	-	-	1,011	969	2,000	2,000
01-700-9520	Capital Outlay - Equipment	-	168,478	7,207	-	-	-
<b>TOTAL PROPERTY AND FACILITIES EXPENSE:</b>		<b>\$ 9,748</b>	<b>\$ 268,838</b>	<b>\$ 116,901</b>	<b>\$ 79,541</b>	<b>\$ 113,240</b>	<b>\$ 124,099</b>

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  
2022 BUDGET**

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

Account No.	Description:	ACTUAL				BUDGET	
		2018	2019	2020	2021 Thru 10/31	2021 Budget	2022 Approved Budget
01-800-6000	Salaries and Wages	\$ -	\$ 747	\$ 2,166	\$ -	\$ 6,198	\$ 6,448
01-800-6030	FICA / Medicare	-	57	166	-	474	493
01-800-6040	Workers' Comp	-	17	10	-	249	31
01-800-6050	ESC	-	7	22	-	62	64
01-800-6060	Insurance: Health/Life/Disab.	2,331	1,048	-	-	-	-
01-800-6260	Bad Debt Expense	-	-	-	-	-	-
01-800-6565	Outside Contractors	-	-	-	2,979	-	3,000
01-800-7340	Professional Services	10,910	-	-	-	3,000	8,000
01-800-7350	Repairs - Equipment	226	334	-	-	1,000	3,000
01-800-8950	Supplies and Materials	16,695	8,925	430	1,767	6,000	5,000
01-970-9510	Capital Outlay - Parks and Rec	-	-	-	-	-	-
01-800-9520	Capital Outlay - Equipment - Parks and Rec	4,422	-	-	-	-	5,000
01-800-9540	Capital Outlay - Land & Improvements	-	-	-	-	-	-
	<b>TOTAL PARKS AND RECREATION EXPENSE:</b>	<b>\$ 34,583</b>	<b>\$ 11,135</b>	<b>\$ 2,794</b>	<b>\$ 4,746</b>	<b>\$ 16,983</b>	<b>\$ 31,036</b>

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

01-910-9520	Capital Outlay - Equipment - Public Safety	-	-	-	-	-	-
01-910-9530	Capital Outlay - Other Equipment	102,142	-	-	-	-	-
	<b>TOTAL GF UNDESIGNATED CAPITAL OUTLAY:</b>	<b>\$ 102,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF WHITTER  
2022 BUDGET**

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

	<u>2021 Budget</u>	<u>2022 Approved Budget</u>
Estimated Cash Balance in MRRF @ 1/1:	\$ -	\$ 1,014,900
Sources of Funds:		
Transfer-In from General Fund	\$ 1,014,900	60,000
Uses of Funds:		
72-900-9200 Expense - Whittier Core Capital Project (a)	<u>0</u>	<u>(180,000)</u>
Estimated Ending Balance in MRRF at 12/31:	<u>\$ 1,014,900</u>	<u>\$ 894,900</u>

(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.

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

Revenue 50-3X0-4XXX

Expense 50-800-XXXX

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Approved Budget
<b>REVENUE:</b>						
50-360-4020	PERS On-Behalf	\$ -	\$ 3,982	\$ 8,738	\$ -	\$ -
50-340-4300	Water Service Charges	268,507	316,024	213,676	257,176	250,000
50-340-4350	Sewer Service Charges	89,274	118,313	90,623	115,000	80,000
50-340-4500	Permit Fees	-	1,485	-	100	100
50-360-4901	Interest on Bank Accounts	21,618	26,582	15,218	17,500	17,500
50-360-4910	Miscellaneous Income	4,176	712	2,903	700	1,500
	<b>TOTAL WATER AND WASTEWATER REVENUE:</b>	<b>\$ 383,576</b>	<b>\$ 467,098</b>	<b>\$ 331,159</b>	<b>\$ 390,476</b>	<b>\$ 349,100</b>
<b>TRANSFERS-IN:</b>						
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	-	-
	<b>TOTAL TRANSFERS-IN:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,341</b>	<b>\$ 23,341</b>	<b>\$ 23,341</b>
	<b>TOTAL REVENUE PLUS TRANSFERS-IN:</b>	<b>\$ 383,576</b>	<b>\$ 467,098</b>	<b>\$ 408,500</b>	<b>\$ 413,817</b>	<b>\$ 372,441</b>
<b>EXPENSE:</b>						
50-800-6000	Salaries and Wages	\$ 85,237	\$ 90,096	\$ 126,995	\$ 125,591	\$ 140,535
50-800-6030	FICA / Medicare	1,572	2,306	1,785	2,452	2,517
50-800-6040	Workers' Comp	3,625	2,956	3,443	5,659	5,724
50-800-6050	ESC/SUTA	446	1,327	503	1,285	1,383
50-800-6060	Insurance: Health/Life/Disab.	15,332	12,940	17,616	17,584	19,123
50-800-6070	PERS Retirement	19,062	18,065	29,494	19,081	28,020
50-800-6091	Uniform Allowance	-	209	-	-	-
50-800-6205	Advertising					
50-800-6220	Bank Service Charges		610			
50-800-6260	Bad Debt Expense	325				
50-800-6270	Depreciation	330,898	330,898	330,898	330,898	330,898
50-800-6280	Dues and Subscriptions		170	170	1,000	500
50-800-6410	Insurance - Liability	1,405	2,914	3,534	3,600	3,600
50-800-6420	Insurance - Auto	1,258				
50-800-6430	Insurance - Mobile Equipment	199				250
50-800-6440	Insurance - Property	8,672	3,377	3,481	3,500	3,500
50-800-6490	Insurance - Claims Deductible					
50-800-6540	Licenses and Permits	744	1,058	980	1,200	1,200
50-800-6565	Contracted Services - Outside		206	10,571	10,000	10,000
50-800-6570	Physical Exams				500	500
50-800-6580	Postage		39	1,301	1,300	1,300
50-800-6635	Prof Fees - Computer Support		519	757	1,200	1,200
50-800-6740	Small Tools		139	865	4,000	4,000
50-800-6750	Testing Water/Sewer	6,428	10,696	6,087	9,000	9,000
50-800-6770	Travel, Training and Development	4,128	3,425	1,665	5,500	5,500
50-800-7100	Repairs - Building	62		11,445	5,000	5,000
50-800-7350	Repairs - Equipment	6,431	5,950	4,581	5,000	5,000
50-800-7650	Repairs - System	2,868		4,427	5,000	5,000
50-800-7750	Gas and Oil - Vehicles	2,365	3,635	3,413	3,500	4,000
50-800-8550	Supplies - Office	1,039	697	2,458	500	500
50-800-8950	Uniforms				500	500
50-800-8970	Supplies - Safety			249	1,500	1,500
50-800-8995	Supplies and Materials	474	692	848	3,500	3,500
50-800-9000	Utilities - Internet Service	2,299	6,338	6,006	1,500	1,500

50-800-9010	Utilities - Electricity	30,613	33,718	25,397	30,000	30,000
50-800-9040	Utilities - Heating Fuel	14,261	7,629	3,823	5,000	5,000
50-800-9070	Utilities - Telephone	378	586	818	600	600
50-800-9100	Miscellaneous Expense	-	-	-	-	-
50-800-9300	Project Development	-	-	-	-	-
50-800-9580	Capital Outlay - Water and Wastewater	-	-	107,105	150,000	-
	<b>TOTAL WATER/WASTEWATER EXPENSES:</b>	<b>\$ 540,121</b>	<b>\$ 541,196</b>	<b>\$ 710,715</b>	<b>\$ 754,950</b>	<b>\$ 630,850</b>
<b>TRANSFERS-OUT:</b>						
50-800-9900	T/F-Out to General Fund	\$ 38,684	\$ 50,000	\$ 32,242	\$ 39,048	\$ 34,910
50-800-9900	T/F-Out to GF as Loan for Loader purchase	\$ -	\$ -	\$ 154,009	\$ -	\$ -
	T/F-Out to W/WW MRRF Major Repair/Repl	\$ -	\$ -	\$ -	\$ 1,031,328	\$ 20,000
	<b>TOTAL WATER/WASTEWATER TRANSFERS-OUT:</b>	<b>\$ 38,684</b>	<b>\$ 50,000</b>	<b>\$ 186,251</b>	<b>\$ 1,070,375</b>	<b>\$ 54,910</b>
	<b>TOTAL EXPENSE PLUS TRANSFERS-OUT:</b>	<b>\$ 578,805</b>	<b>\$ 591,196</b>	<b>\$ 896,966</b>	<b>\$ 1,825,325</b>	<b>\$ 685,760</b>
<b>WATER/WASTEWATER REVENUE AND TRANSFERS-IN</b>						
	<b>LESS EXPENSE AND TRANSFERS-OUT:</b>	<b>\$ (195,230)</b>	<b>\$ (124,098)</b>	<b>\$ (488,466)</b>	<b>\$ (1,411,508)</b>	<b>\$ (313,319)</b>
<b>Adjust for Non-Cash Items:</b>						
	Add-back Depreciation	330,898	330,898	330,898	330,898	330,898
	<b>Net increase (decrease) in cash:</b>	<b>\$ 135,668</b>	<b>\$ 206,800</b>	<b>\$ (157,568)</b>	<b>\$ (1,080,610)</b>	<b>\$ 17,579</b>

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

	2021 <u>Budget</u>	2022 <u>Budget</u>
<b>Beginning Cash Balance at 1/1/21:</b>	\$ 1,709,323	\$ 635,713
Cash is provided by (used for):		
Change in net position	(1,411,508)	(313,319)
Add expense items not affecting Cash		
Depreciation	330,898	330,898
<b>Net Cash provided by (used for) operations</b>	<b>\$ (1,080,610)</b>	<b>\$ 17,579</b>
Other sources (uses) of Cash:		
Estimated 2021 Revenue Over (Under) Budget	(3,000)	0
Estimated 2021 Reduction in Transfers-Out	-	0
Estimated 2021 Expenses (Over) Under Budget	10,000	0
<b>Net Increase (Decrease) in Cash</b>	<b>\$ (1,073,610)</b>	<b>\$ 17,579</b>
<b>Estimated Ending Cash Balance</b>	<b><u>\$ 635,713</u></b>	<b><u>\$ 653,292</u></b>

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

	2021 <u>Budget</u>	2022 <u>Budget</u>
<b>Beginning Cash Balance at 1/1/21:</b>	\$ -	\$ 1,031,410
Cash is provided by (used for):		
Transfers-In from Water/Wastewater Enterprise Fund	1,031,410	20,000
Add expense items not affecting Cash		
Depreciation	-	-
<b>Net Cash provided by (used for) operations</b>	<b>\$ 1,031,410</b>	<b>\$ 20,000</b>
Other sources (uses) of Cash:	0	0
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 1,031,410</b>	<b>\$ 20,000</b>
<b>Estimated Ending Cash Balance</b>	<b><u>\$ 1,031,410</u></b>	<b><u>\$ 1,051,410</u></b>

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**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021 Original Budget	2022 Approved Budget
<b>REVENUE:</b>						
<b>CHARGES FOR SERVICES:</b>						
51-340-4251	User Fees and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
51-340-4399	Moorage - Transient Winter	-	-	20,157	20,000	20,000
51-340-4401	Moorage - Preferential	511,745	470,628	487,073	545,000	545,000
51-340-4402	Moorage - Transient	376,198	327,867	452,891	400,000	425,000
51-340-4403	Boat Lift Fees	16,128	21,176	34,148	25,000	-
51-340-4404	Utility Fees	60,863	53,915	67,321	60,000	60,000
51-340-4406	Wharfage Fees (includes hoist)	8,767	89,184	25,547	15,000	15,000
51-340-4407	Vessel Towing Fees	-	-	-	3,000	1,000
51-340-4408	Used Oil Collection Fees	1,380	1,220	818	1,000	-
51-340-4409	Waiting List Fees	15,050	14,881	900	16,000	16,000
51-340-4410	Pump Out Fees	365	270	855	500	500
51-340-4411	Launch Fees	92,760	93,343	147,579	150,000	150,000
51-340-4412	Shower Fees	2,437	2,336	65	1,000	3,000
51-340-4413	Grid	1,738	939	1,307	1,200	2,000
51-340-4414	Vessel Maintenance	5,870	20,166	9,140	7,000	7,000
51-340-4415	Dry Storage Fees	8,562	8,331	5,729	5,000	5,000
51-340-4416	Parking - Annual	250	49,800	41,200	45,000	45,000
51-340-4426	Parking - Daily	107,608	82,800	56,586	60,000	60,000
51-340-4445	Miscellaneous Services	1,885	5,181	7,385	3,000	3,000
	<b>TOTAL CHARGES FOR SERVICES:</b>	<b>\$ 1,211,605</b>	<b>\$ 1,242,038</b>	<b>\$ 1,358,700</b>	<b>\$ 1,357,700</b>	<b>\$ 1,357,500</b>
<b>LEASES:</b>						
51-345-4512	Lease Income	\$ 67,587	\$ 100,000	\$ 63,382	\$ 95,000	\$ 95,000
51-345-4513	Lease Credits (contra)	-	(95,647)	-	-	-
51-345-4515	Garbage Revenue	-	-	360	350	30,000
	<b>TOTAL LEASES:</b>	<b>\$ 67,587</b>	<b>\$ 4,353</b>	<b>\$ 63,742</b>	<b>\$ 95,350</b>	<b>\$ 125,000</b>
<b>MISCELLANEOUS:</b>						
51-360-4020	PERS On-Behalf paid by State Storage fees in lieu of lease .25	\$ 12,656	\$ 17,068	\$ 26,294	\$ -	\$ - \$ 25,000
51-360-4417	Fuel Float Income	23,240	27,558	37,757	25,000	25,000
51-360-4430	Camping	10,537	18,168	8,957	12,000	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	15,219	10,000	10,000
51-360-4910	Miscellaneous Revenue	176	-	20,434	15,000	15,000
51-360-4957	Amortize Bond Premium	-	8,843	8,843	8,843	8,843
	<b>TOTAL MISCELLANEOUS:</b>	<b>\$ 70,139</b>	<b>\$ 100,530</b>	<b>\$ 117,598</b>	<b>\$ 72,343</b>	<b>\$ 97,343</b>
	<b>TOTAL HARBOR REVENUE:</b>	<b>\$ 1,349,330</b>	<b>\$ 1,346,921</b>	<b>\$ 1,540,041</b>	<b>\$ 1,525,393</b>	<b>\$ 1,579,843</b>
<b>TRANSFERS-IN:</b>						
51-390-4991	From CPV for Harbor Bonds		\$ 105,750	\$ 157,275	\$ 153,775	\$ 155,150
	<b>TOTAL REVENUE PLUS TRANSFERS-IN:</b>	<b>\$ 1,349,330</b>	<b>\$ 1,452,671</b>	<b>\$ 1,697,316</b>	<b>\$ 1,679,168</b>	<b>\$ 1,734,993</b>



**CITY OF WHITTER  
2022 BUDGET**

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

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Approved Budget
<b>EXPENSE:</b>						
51-800-6000	Salaries and Wages	\$ 381,672	\$ 380,648	\$ 391,374	459,463	494,503
51-800-6030	FICA / Medicare	10,617	9,911	6,624	9,752	11,291
51-800-6040	Workers' Comp	12,225	11,984	15,790	18,571	20,584
51-800-6050	ESC/SUTA	2,976	3,433	2,210	4,775	4,888
51-800-6060	Insurance: Health/Life/Disab.	54,635	65,862	70,379	110,333	103,264
51-800-6070	PERS Retirement	73,091	73,950	93,798	88,642	96,561
51-800-6205	Advertising	1,428	94	1,912	1,000	500
51-800-6215	Collection Expense	2,031	-	-	5,000	-
51-800-6220	Bank Service Charges	26,529	30,584	37,793	30,000	38,000
51-800-6260	Bad Debt Expense	-	132,189	-	30,000	10,000
51-800-6265	Debt Service - Interest Expense	75,139	105,163	86,692 (a)	83,775	80,150
51-800-6270	Depreciation	934,720	938,617	919,927 (c)	940,000	940,000
51-800-6280	Dues and Subscriptions	150	450	265	500	500
51-800-6410	Insurance - Liability	20,180	33,941	30,802	30,000	32,000
51-800-6420	Insurance - Auto	1,111	1,542	1,094	1,000	1,000
51-800-6430	Insurance - Mobile Equipment	359	635	509	600	600
51-800-6440	Insurance - Property	25,633	42,994	35,345	70,000	40,000
51-800-6490	Insurance - Claims Deductible	-	-	-	5,000	5,000
51-800-6540	Licenses and Permits	111	10	125	125	125
51-800-6565	Contracted Services - Outside	54,999	33,103	7,012	25,000	30,000
51-800-6570	Physical Exams	238	620	654	500	500
51-800-6580	Postage	-	994	4,633	2,500	2,500
51-800-6635	Prof. Fees - Computer Support	12,298	2,815	2,139	3,000	3,000
51-800-6636	Prof. Fees - Website Support	175	-	-	250	250
51-800-6650	Prof. Fees - Legal	-	2,057	65	5,000	2,000
51-800-6700	Publications and Subscriptions	30	-	195	350	350
51-800-6730	Equipment Rental	195	172	87	1,000	1,000
51-800-6740	Small Tools	1,538	1,758	2,475	2,500	2,500
51-800-6770	Travel, Training and Development	2,264	6,163	1,853	3,000	3,000
51-800-6780	Waste Disposal - EVOS	21,275	-	1,635	4,000	4,000
51-800-7100	Repairs - Buildings	2,453	573	307	6,000	6,000
51-800-7350	Repairs - Equipment	26,065	1,350	12,068	15,000	15,000
51-800-7400	Repairs - Vehicles	13,632	1,767	273	2,000	2,000
51-800-7500	Parking Lot Maintenance	1,617	266	11	1,000	1,000
51-800-7610	Repairs - Utilities	501	-	13,109	10,000	10,000
51-800-7750	Gas and Oil - Vehicles	12,611	8,791	4,087	6,000	6,000
51-800-7800	Repairs - Facilities	-	280	117	-	-
51-800-7820	Repairs - Docks	3,969	-	1,706	20,000	20,000
51-800-8150	Supplies - Consumables	30,222	29,150	8,134	30,000	30,000
51-800-8200	Supplies - Parking	91	3,141	-	1,000	1,000
51-800-8400	Supplies - Fire Suppression	-	-	6,071	3,000	3,000
51-800-8550	Supplies - Office	2,729	6,276	2,757	6,000	6,000

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Approved Budget
51-800-8800	Supplies - Resale Items	-	2,638	-	-	-
51-800-8950	Uniforms	179	1,670	673	2,500	2,500
51-800-8970	Supplies - Safety	6,013	387	4,071	5,000	5,000
51-800-9000	Utilities - Internet Service	1,398	7,709	16,916	6,100	17,000
51-800-9010	Utilities - Electricity	77,315	91,017	81,788	62,000	83,000
51-800-9040	Utilities - Heating Fuel	4,564	3,447	6,108	5,500	7,000
51-800-9050	Utilities - Solid Waste	80,135	99,977	94,919	100,000	108,000
51-800-9070	Utilities - Telephone	2,411	2,313	2,005	1,600	2,400
51-800-9095	Utilities - Water and Wastewater	30,711	34,287	37,508	35,000	35,000
51-800-9213	Harbor Emergency Repair	76,346	-	7,894	10,000	10,000
51-800-9510	Snow Removal	35,000	37,369	35,000	35,000	35,000
51-800-9515	Capital -Parking Meters	-	-	1,250	2,000	2,000
51-800-9550	Capital - Head of Bay Proj	-	-	-	-	-
51-900-9510	Capital - Bldgs /Facilities	-	-	-	5,000	31,000
51-900-9520	Capital - Equipment	-	22,788	15,599	1,500	2,500
51-900-9530	Capital - Office Equip	-	-	-	2,000	2,000
51-900-9575	Debt Principal	-	65,000	70,000	70,000	75,000
	<b>TOTAL HARBOR EXPENSES:</b>	<b>\$ 2,123,580</b>	<b>\$ 2,299,883</b>	<b>\$ 2,137,757</b>	<b>\$ 2,378,835</b>	<b>\$ 2,445,466</b>
<b>TRANSFERS-OUT:</b>						
51-800-9900	Transfers-Out to General Fund	\$ 167,710	\$ 150,000	\$ 149,269	\$ 156,000	\$ 157,100
51-800-9901	Transfers-Out to Other Funds	-	366,537	-	750,000	60,000
	<b>TOTAL EXPENSE PLUS TRANSFERS-OUT:</b>	<b>\$ 2,291,290</b>	<b>\$ 2,816,421</b>	<b>\$ 2,287,026</b>	<b>\$ 3,284,835</b>	<b>\$ 2,662,566</b>
<b>Change in Net Position:</b>						
<b>HARBOR REVENUE AND TRANSFERS-IN</b>						
<b>LESS EXPENSE AND TRANSFERS-OUT:</b>		<b>\$ (941,960)</b>	<b>\$ (1,363,749)</b>	<b>\$ (589,710)</b>	<b>\$ (1,605,667)</b>	<b>\$ (927,573)</b>
<b>Adjust for Non-Cash Items:</b>						
	Add-back Depreciation	934,720	938,617	919,927	940,000	940,000
	Subtract Amortization of Bond Premium	-	-	-	(8,843)	(8,843)
	Subtract State PERS Payment	(12,656)	(17,068)	(26,294)	-	-
	<b>Net Non-Cash Adjustments</b>	<b>\$ 922,064</b>	<b>\$ 921,549</b>	<b>\$ 893,633</b>	<b>\$ 931,157</b>	<b>\$ 931,157</b>
<b>Net increase (decrease) in cash:</b>		<b>\$ (19,896)</b>	<b>\$ (442,200)</b>	<b>\$ 303,923</b>	<b>\$ (674,510)</b>	<b>\$ 3,584</b>

(a) Non-Operating Expense

(b) Debt Principal

(c) Non-Cash Depreciation

(d) Transfer to Harbor MRRF

**CITY OF WHITTER  
HARBOR ENTERPRISE FUND (Fund 51)  
Budgeted Statement of Cash Flow**

	2021 Budget	2022 Budget (c)
<b>Beginning Cash Balance at 1/1/21:</b>	(a) \$ 1,882,849	\$ 998,408
Cash is provided by (used for):		
Change in net position	(b) (1,605,667)	(927,573)
Add expense items not affecting Cash		
Depreciation	940,000	940,000
Subtract revenue items not affecting Cash		
Amortized bond issue costs	(8,843)	(8,843)
<b>Net Cash provided by (used for) operations</b>	<b>\$ (674,510)</b>	<b>\$ 3,584</b>
Other sources (uses) of Cash:		
Estimated 2021 Revenue Over (Under) Budget	(180,000)	0
Estimated 2021 Reduction in Transfers-Out	(29,931)	0
Estimated 2021 Expenses Under (Over) Budget	-	0
<b>Net Increase (Decrease) in Cash</b>	<b>\$ (884,441)</b>	<b>\$ 3,584</b>
<b>Estimated Ending Cash Balance</b>	<b>\$ 998,408</b>	<b>\$ 1,001,992</b>

- a) Harbor CAFR figures include Harbor Enterprise Fund (\$1,882,498) and Harbor MRRF (\$429,186).  
 Note: Cruise Ship Tax is recorded in a Special Revenue Fund and is not included in the Harbor.  
 b) Includes 2021 cash transfer from Harbor Enterprise Fund to Harbor MRRF (\$750,000).  
 c) Excludes \$159,025 Restricted Cash (bond reserves). No longer includes Harbor MRRF funding.

**CITY OF WHITTER  
HARBOR MAJOR REPAIR AND REPLACEMENT (MRRF) FUND (Fund 73)  
Budgeted Statement of Cash Flow**

	2021 Budget	2022 Budget
<b>Beginning Cash Balance at 1/1/21:</b>	\$ 429,186	\$ 1,154,186
Cash is provided by (used for):		
Transfers-In from Harbor Enterprise Fund	750,000	60,000
Add expense items not affecting Cash		
Depreciation	-	-
<b>Net Cash provided by (used for) operations</b>	<b>\$ 750,000</b>	<b>\$ 60,000</b>
Other sources (uses) of Cash:	(25,000)	-
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 725,000</b>	<b>\$ 60,000</b>
<b>Estimated Ending Cash Balance</b>	<b>\$ 1,154,186</b>	<b>\$ 1,214,186</b>

**CITY OF WHITTER  
2022 BUDGET**

**DELONG DOCK 53-XXX-XXXX**

Revenue 53-341-XXXX

Expense 53-801-XXXX

Account No.	Description:	ACTUAL			BUDGET	
		2018	2019	2020	2021	2022
					Budget	Approved Budget
<b>REVENUE:</b>						
53-340-4015	Legal Settlement	0	0	750,000	0	0
<b>CHARGES FOR SERVICES:</b>						
53-341-4251	User Fees and Permits	12,000	12,000	3,000	12,000	9,000
53-341-4402	Moorage - Transient	26,524	26,524	3,861	5,000	5,000
53-341-4404	Utility Fees	1,000	1,000	3,167	7,000	15,000
53-341-4406	Wharfage Fees (includes hoist)	305,425	210,297	349,207	360,000	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	35,500	-	-
<b>TOTAL CHARGES FOR SERVICES:</b>		<b>\$ 344,949</b>	<b>\$ 5,449,821</b>	<b>\$ 394,735</b>	<b>\$ 384,000</b>	<b>\$ 389,000</b>
53-360-4020	PERS On-behalf paid by State	\$ -	\$ -	\$ 2,543	\$ 2,543	\$ -
<b>TOTAL REVENUE:</b>		<b>\$ 344,949</b>	<b>\$ 5,449,821</b>	<b>\$ 1,147,278</b>	<b>\$ 386,543</b>	<b>\$ 389,000</b>
<b>TRANSFERS-IN:</b>						
53-390-4994	Transfers-In from Harbor	\$ -	\$ 366,537	\$ -	\$ -	\$ -
<b>TOTAL REVENUE PLUS T/F-IN:</b>		<b>\$ 344,949</b>	<b>\$ 5,816,358</b>	<b>\$ 1,147,278</b>	<b>\$ 386,543</b>	<b>\$ 389,000</b>
<b>EXPENSES:</b>						
53-800-6070	PERS On-behalf paid by State	-	-	-	2,543	-
53-801-6000	Salaries & Wages	20,792	-	36,139	51,051	54,945
53-801-6030	Fica/Medicare	492	-	712	1,084	1,255
53-801-6040	Workers' Comp	264	-	-	2,063	2,287
53-801-6050	ESC taxes	154	-	264	531	543
53-801-6060	Health & Life Insurance	2,567	-	6,057	13,168	11,474
53-801-6070	PERS Retirement	3,201	-	8,611	10,423	10,729
53-801-6270	Depreciation	-	520,000	545,035	-	-
53-801-6410	Insurance - Liability	-	1,437	16,307	15,000	15,000
53-801-6440	Insurance - Property	-	-	9,595	10,000	10,000
53-801-6565	Outside Contractors	3,900	42,807	1,673	120,000	20,000
53-801-6650	Legal Services	-	19,972	19,853	-	-
53-801-6730	Equipment Rental	-	-	-	2,500	2,500
53-801-6740	Small Tools	-	-	5,602	1,000	1,000
53-801-6780	Waste Disposal	-	-	-	-	-
53-801-7750	Gas & Oil - Vehicles	-	-	-	500	500
53-801-7820	Repairs - Docks	-	36,273	7,701	20,000	20,000
53-801-8150	Supplies - Consumables	-	785	-	2,500	2,500
53-801-8400	Supplies - Fire Suppression	-	-	-	1,000	1,000
53-801-8950	Supplies - Uniforms	-	-	-	1,000	1,000
53-801-8970	Supplies - Safety	-	-	220	2,000	2,000
53-801-9010	Utilities - Electricity	-	3,207	18,230	15,000	19,000
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	45,000
53-900-9540	Capital - Emergency Repairs	201,325	-	5,000	5,000
	<b>TOTAL EXPENSES:</b>	<u>\$ 31,370</u>	<u>\$ 832,087</u>	<u>\$ 711,500</u>	<u>\$ 312,863</u>
				<u>\$</u>	<u>\$ 232,232</u>
<b>TRANSFERS-OUT:</b>					
53-801-9900	Transfers-Out to General Fund	\$ -	\$ -	\$ 35,973	\$ 38,400
				\$	\$ 38,900
	<b>TOTAL EXPENSE PLUS T/F-OUT:</b>	<u>\$ 31,370</u>	<u>\$ 832,087</u>	<u>\$ 747,472</u>	<u>\$ 351,263</u>
				\$	\$ 271,132
	<b>DELONG DOCK REVENUE LESS EXPENSE:</b>	<u>\$ 313,580</u>	<u>\$ 4,984,271</u>	<u>\$ 399,805</u>	<u>\$ 35,280</u>
				\$	\$ 117,868
<b>Adjust for Non-Cash Items:</b>					
	Add-back Depreciation	-	520,000	545,035	-
	<b>Net increase (decrease) in cash:</b>	<u>\$ 313,580</u>	<u>\$ 5,504,271</u>	<u>\$ 944,840</u>	<u>\$ 35,280</u>
				\$	\$ 117,868
<b>Cash Analysis:</b>					
<u>Beginning Balance 1/1/2022:</u>					<u>\$ 1,476,844.46</u>
2022 Net Increase (decrease) in cash					<u>117,868</u>
Estimated Ending Cash Balance					<u>\$ 1,594,712.16</u>

**CITY OF WHITTER  
2022 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	2021 Budget	2022 Approved Budget
<b>REVENUE:</b>						
<b>CHARGES FOR SERVICES:</b>						
60-360-4910	Vehicle Rent	-	15,000	15,000	-	15,000
	<b>TOTAL CHARGES FOR SERVICES:</b>	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
<b>TRANSFERS-IN:</b>						
60-390-4990	From GF - Public Safety response vehicles	\$ -		\$ 60,000	\$ -	\$ -
60-390-4990	From GF for Loader	-		154,009	-	-
60-390-4990	From CPV for Loader	-		154,009	-	-
		\$ -	\$ -	\$ 368,017	\$ -	\$ -
	<b>TOTAL REVENUE PLUS TRANSFERS-IN:</b>	\$ -	\$ 15,000	\$ 383,017	\$ -	\$ 15,000
<b>EXPENSES:</b>						
60-800-6565	Contracted Services	-		\$ -	-	-
60-800-7400	Vehicle Repairs	-			-	-
60-800-8150	Operating Supplies	-			-	-
60-900-9520	Capital Equipment - Vehicles and Equipment	-		363,500	-	-
60-900-9540	Capital - Emergency Repairs	-		-	-	-
	<b>TOTAL EXPENSES:</b>	\$ -	\$ -	\$ 363,500	\$ -	\$ -
<b>TRANSFERS-OUT:</b>						
60-990-9990		-			0	0
	<b>MOTOR POOL REVENUE/TRANSFERS-IN LESS EXPENSE:</b>	\$ -	\$ 15,000	\$ 19,517	\$ -	\$ 15,000

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

**CITY OF WHITTER  
2022 BUDGET**

**COMMERCIAL PASSENGER VESSEL TAX 20-XXX-XXXX**

Revenue 20-310-4XXX

Expense 20-400-XXXX

Account No.	Description:	ACTUAL		BUDGET	
		2019	2020	2021 Budget	2022 Approved Budget
<b>REVENUE:</b>					
20-310-4008	Estimated CPV Grant Revenue	871,855	958,385	-	500,000
20-310-4009	CPV - Covid Mitigation	-	-	-	-
	<b>TOTAL CPV Revenue:</b>	<b>\$ 871,855</b>	<b>\$ 958,385</b>	<b>\$ -</b>	<b>\$ 500,000</b>
<b>EXPENSES:</b>					
20-400-6565	Contracted Services	0	0	0	125,000 (a)
20-400-6565	Contracted Services - Visitor Information				25,000 (b)
20-400-6565	Contract Svcs - Economic Devel Comm				50,000 (c)
20-400-6565	Cont Svcs - HOB Econ Devel & Master Planning				100,000 (d)
20-400-6220	Postage	560	1075		
20-400-6240	Museum Contribution	15,000	15,000	15,000	15,000
20-400-9520	Capital Equipment	38,000	0		
	<b>TOTAL CPV Expense:</b>	<b>\$ 53,560</b>	<b>\$ 16,075</b>	<b>\$ 15,000</b>	<b>\$ 315,000</b>
<b>TRANSFERS-OUT:</b>					
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	190,043	258,487
20-990-9990	General Fund - PS Response Equipment		60,000	-	-
20-990-9990	General Fund - PW equipment		154,009	-	-
20-990-9990	New City Park		85,000	-	-
20-990-9992	Harbor Fund - Harbor debt	105,750	157,275	153,775	155,150
20-990-9990	Water/Sewer Fund - Well capacity design		54,000	-	-
	<b>TOTAL TRANSFERS-OUT:</b>	<b>\$ 285,750</b>	<b>\$ 740,564</b>	<b>\$ 368,818</b>	<b>\$ 438,637</b>
	<b>TOTAL EXPENSES AND TRANSFERS-OUT:</b>	<b>\$ 339,310</b>	<b>\$ 756,639</b>	<b>\$ 383,818</b>	<b>\$ 753,637</b>
	<b>Net Revenue over Expenses and T/F-Out:</b>	<b>\$ 532,545</b>	<b>\$ 201,747</b>	<b>\$ (383,818)</b>	<b>\$ (253,637)</b>

(a) Engineering, plan review/compliance, surveying for Head of Bay Project

(b) Visitor information center funding

(c) New economic development commission work on proposed HOB project

(d) Master Planning (econ. develop, traffic, parking studies, etc.) for HOB impacts

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

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

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

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

**2. One-Time Revenue Policy**

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

**3. Revenue Stabilization Account Policy**

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

**4. Accrued Annual Leave Funding Policy**

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

**5. Capital Replacement Fund Policy**

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

**6. Sales of General Fixed Assets**

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

**7. Recurring Fund Source for Capital**

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

<sup>1</sup> In 2022 the Policy requires Unassigned Fund Balance equal to between \$2,358,443 (9 mos) and \$3,144,590 (12 mos).

<sup>2</sup> Currently \$299K. The City will develop a plan aimed at reaching this goal by 2024.

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

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

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



**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.

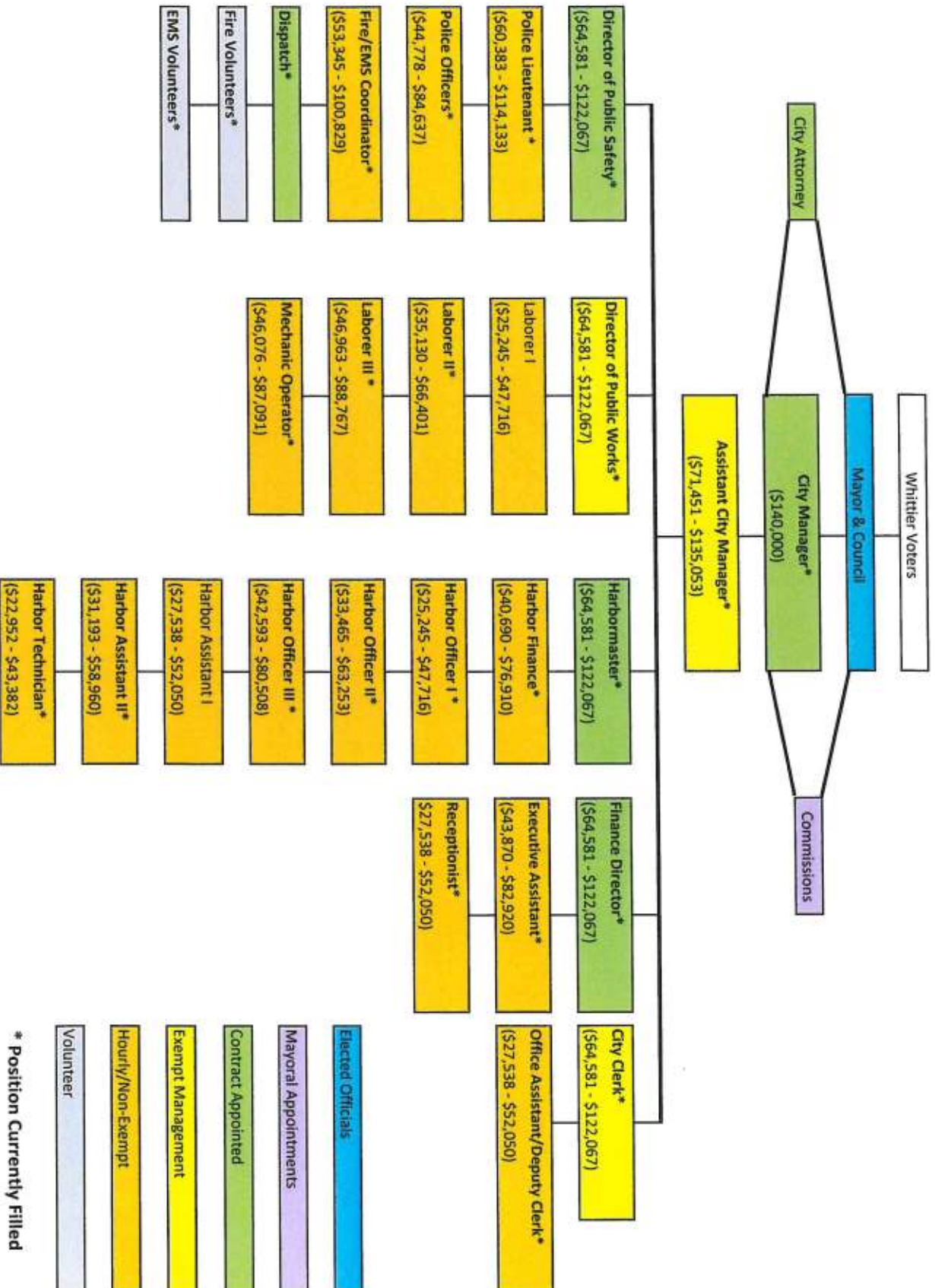
**13. Cash Flow Projections Policy**

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.

# CITY OF WHITTIER ORGANIZATION CHART (with Pay Range Information)



\* Position Currently Filled

**CITY OF WHITTER**  
**EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE**  
 (Effective January 10, 2022 via Ordinance # 05-2021)

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

Cola: 4.00%

		<b>HOURLY RATE</b>																	
Position	Job Title	Level with 5% increase between steps									Level with 2.5% increase between steps								
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
01-400	Work Student	11.03	11.59	12.17	12.77	13.41	14.08	14.79	15.53	16.30	17.12	17.55	17.98	18.43	18.90	19.37	19.85	20.35	20.86
01-400	Receptionist/Office Assistant	13.24	13.90	14.60	15.33	16.09	16.90	17.74	18.63	19.56	20.54	21.05	21.58	22.12	22.67	23.24	23.82	24.41	25.02
01-400	Executive Assistant	21.09	22.15	23.25	24.42	25.64	26.92	28.26	29.68	31.16	32.72	33.54	34.38	35.24	36.12	37.02	37.94	38.89	39.87
01-530	EMT I	15.44	16.22	17.03	17.88	18.77	19.71	20.70	21.73	22.82	23.96	24.56	25.17	25.80	26.45	27.11	27.78	28.48	29.19
01-530	EMT II	20.42	21.44	22.51	23.63	24.81	26.06	27.36	28.73	30.16	31.67	32.46	33.27	34.11	34.96	35.83	36.73	37.65	38.59
01-530	EMT III	25.65	26.93	28.28	29.69	31.17	32.73	34.37	36.09	37.89	39.79	40.78	41.80	42.85	43.92	45.01	46.14	47.29	48.48
01-510	Police Officer	21.53	22.60	23.73	24.92	26.17	27.48	28.85	30.29	31.81	33.40	34.23	35.09	35.96	36.86	37.79	38.73	39.70	40.69
01-600	Laborer I	12.14	12.74	13.38	14.05	14.75	15.49	16.26	17.08	17.93	18.83	19.30	19.78	20.28	20.78	21.30	21.83	22.38	22.94
01-600	Laborer II	16.89	17.73	18.62	19.55	20.53	21.56	22.63	23.77	24.95	26.20	26.86	27.53	28.22	28.92	29.64	30.39	31.15	31.92
01-600	Laborer III	22.58	23.71	24.89	26.14	27.44	28.82	30.26	31.77	33.36	35.03	35.90	36.80	37.72	38.66	39.63	40.62	41.64	42.68
01-600	Mechanic Operator	22.15	23.26	24.42	25.64	26.93	28.27	29.69	31.17	32.73	34.37	35.22	36.10	37.01	37.93	38.88	39.85	40.85	41.87
01-800	Parks & Rec Assistant	15.00	15.75	16.53	17.36	18.23	19.14	20.10	21.10	22.16	23.26	23.85	24.44	25.05	25.68	26.32	26.98	27.65	28.35
51-800	Harbor Technician	11.03	11.59	12.17	12.77	13.41	14.08	14.79	15.53	16.30	17.12	17.55	17.98	18.43	18.90	19.37	19.85	20.35	20.86
51-800	Harbor Assistant I	13.24	13.90	14.60	15.33	16.09	16.90	17.74	18.63	19.56	20.54	21.05	21.58	22.12	22.67	23.24	23.82	24.41	25.02
51-800	Harbor Assistant II	15.00	15.75	16.53	17.36	18.23	19.14	20.10	21.10	22.16	23.26	23.85	24.44	25.05	25.68	26.32	26.98	27.65	28.35
51-800	Harbor Officer I	12.14	12.74	13.38	14.05	14.75	15.49	16.26	17.08	17.93	18.83	19.30	19.78	20.28	20.78	21.30	21.83	22.38	22.94
51-800	Harbor Officer II	16.09	16.89	17.74	18.62	19.56	20.53	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 Officer III	20.48	21.50	22.58	23.71	24.89	26.14	27.44	28.81	30.25	31.77	32.56	33.38	34.21	35.07	35.94	36.84	37.76	38.71
51-800	Harbor Finance	19.56	20.54	21.57	22.65	23.78	24.97	26.22	27.53	28.90	30.35	31.11	31.88	32.68	33.50	34.34	35.19	36.07	36.98

		<b>ANNUAL PAY</b>																	
Position	Job Title	Level with 5% increase between steps									Level with 2.5% increase between steps								
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
01-400	Work Student	22,952	24,099	25,304	26,569	27,898	29,293	30,757	32,295	33,910	35,605	36,496	37,408	38,343	39,302	40,284	41,291	42,324	43,382
01-400	Receptionist/Office Assistant	27,538	28,914	30,360	31,878	33,472	35,146	36,903	38,748	40,685	42,720	43,788	44,882	46,005	47,155	48,333	49,542	50,780	52,050
01-400	Executive Assistant	43,870	46,063	48,366	50,785	53,324	55,990	58,790	61,729	64,816	68,056	69,758	71,502	73,289	75,121	76,999	78,924	80,898	82,920
01-530	EMT I	32,124	33,730	35,416	37,187	39,046	40,999	43,049	45,201	47,461	49,834	51,080	52,357	53,666	55,008	56,383	57,792	59,237	60,718
01-530	EMT II	42,464	44,587	46,816	49,157	51,615	54,196	56,905	59,751	62,738	65,875	67,522	69,210	70,940	72,714	74,532	76,395	78,305	80,262
01-530	EMT III	53,345	56,012	58,812	61,753	64,841	68,083	71,487	75,061	78,814	82,755	84,824	86,944	89,118	91,346	93,630	95,970	98,370	100,829
01-510	Police Officer	44,778	47,017	49,368	51,836	54,428	57,150	60,007	63,007	66,158	69,466	71,202	72,982	74,807	76,677	78,594	80,559	82,573	84,637
01-600	Laborer I	25,245	26,507	27,832	29,224	30,685	32,219	33,830	35,522	37,298	39,163	40,142	41,145	42,174	43,228	44,309	45,417	46,552	47,716
01-600	Laborer II	35,130	36,887	38,731	40,668	42,701	44,836	47,078	49,432	51,904	54,499	55,861	57,258	58,689	60,156	61,660	63,202	64,782	66,401
01-600	Laborer III	46,963	49,311	51,777	54,366	57,084	59,938	62,935	66,082	69,386	72,855	74,677	76,543	78,457	80,418	82,429	84,490	86,602	88,767
01-600	Mechanic Operator	46,076	48,380	50,799	53,339	56,006	58,806	61,746	64,834	68,075	71,479	73,266	75,098	76,975	78,900	80,872	82,894	84,966	87,091
01-800	Parks & Rec Assistant	31,193	32,753	34,391	36,110	37,916	39,811	41,802	43,892	46,087	48,391	49,601	50,841	52,112	53,415	54,750	56,119	57,522	58,960
51-800	Harbor Technician	22,952	24,099	25,304	26,569	27,898	29,293	30,757	32,295	33,910	35,605	36,496	37,408	38,343	39,302	40,284	41,291	42,324	43,382
51-800	Harbor Assistant I	27,538	28,914	30,360	31,878	33,472	35,146	36,903	38,748	40,685	42,720	43,788	44,882	46,005	47,155	48,333	49,542	50,780	52,050
51-800	Harbor Assistant II	31,193	32,753	34,391	36,110	37,916	39,811	41,802	43,892	46,087	48,391	49,601	50,841	52,112	53,415	54,750	56,119	57,522	58,960
51-800	Harbor Officer I	25,245	26,507	27,832	29,224	30,685	32,219	33,830	35,522	37,298	39,163	40,142	41,145	42,174	43,228	44,309	45,417	46,552	47,716
51-800	Harbor Officer II	33,465	35,138	36,895	38,740	40,677	42,710	44,846	47,088	49,443	51,915	53,213	54,543	55,906	57,304	58,737	60,205	61,710	63,253
51-800	Harbor Officer III	42,593	44,723	46,959	49,307	51,773	54,366	57,079	59,933	62,930	66,076	67,728	69,421	71,157	72,936	74,759	76,628	78,544	80,508
51-800	Harbor Finance	40,690	42,724	44,860	47,104	49,459	51,932	54,528	57,255	60,117	63,123	64,701	66,319	67,977	69,676	71,418	73,204	75,034	76,910

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.

**EXEMPT (Salaried) POSITIONS:**

		<b>HOURLY RATE</b>																	
Position	Job Title	Level with 5% increase between steps									Level with 2.5% increase between steps								
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
01-400	Assistant City Manager	34.35	36.07	37.87	39.77	41.75	43.84	46.03	48.34	50.75	53.29	54.62	55.99	57.39	58.82	60.29	61.80	63.35	64.93
01-400	Finance Director	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69
01-400	City Clerk	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69
01-510	Public Safety Director	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69
01-510	Police Lieutenant	29.03	30.48	32.01	33.61	35.29	37.05	38.90	40.85	42.89	45.04	46.16	47.32	48.50	49.71	50.95	52.23	53.53	54.87
01-600	Public Works Director	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69
51-800	Harbormaster	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69

		<b>ANNUAL PAY</b>																	
Position	Job Title	Level with 5% increase between steps									Level with 2.5% increase between steps								
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
01-400	Assistant City Manager	71,451	75,024	78,775	82,714	86,849	91,192	95,751	100,539	105,566	110,844	113,615	116,456	119,367	122,351	125,410	128,545	131,759	135,053
01-400	Finance Director	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067
01-400	City Clerk	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067
01-510	Public Safety Director	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067
01-510	Police Lieutenant	60,383	63,403	66,573	69,901	73,396	77,066	80,920	84,966	89,214	93,675	96,016	98,417	100,877	103,399	105,984	108,634	111,350	114,133
01-600	Public Works Director	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067
51-800	Harbormaster	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258						



**CITY OF WHITTER**  
**EMPLOYEE CLASSIFICATION AND PAY PLAN SCHEDULE**  
 (Effective January 10, 2022 via Ordinance # 05-2021)

NON-EXEMPT (Hourly) POSITIONS:

Code: 4.00%

**HOURLY RATE**

Position	Job Title	Level with 5% increase between steps																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
01-400	Work Student	11.03	11.59	12.17	12.77	13.41	14.08	14.79	15.53	16.30	17.12	17.55	17.98	18.43	18.90	19.37	19.85	20.35	20.86
01-400	Receptionist/Office Assistant	13.24	13.90	14.60	15.33	16.09	16.90	17.74	18.63	19.56	20.54	21.05	21.58	22.12	22.67	23.24	23.82	24.41	25.02
01-400	Executive Assistant	21.09	22.15	23.25	24.42	25.64	26.92	28.26	29.68	31.16	32.72	33.54	34.38	35.24	36.12	37.02	37.94	38.89	39.87
01-530	EMT I	15.44	16.22	17.03	17.88	18.77	19.71	20.70	21.73	22.82	23.96	24.56	25.17	25.80	26.45	27.11	27.78	28.48	29.19
01-530	EMT II	20.42	21.44	22.51	23.63	24.81	26.06	27.36	28.73	30.16	31.67	32.46	33.27	34.11	34.96	35.83	36.73	37.65	38.59
01-530	EMT III	25.65	26.93	28.28	29.69	31.17	32.73	34.37	36.09	37.89	39.79	40.78	41.80	42.85	43.92	45.01	46.14	47.29	48.48
01-510	Police Officer	21.53	22.60	23.73	24.92	26.17	27.48	28.85	30.29	31.81	33.40	34.23	35.09	35.96	36.86	37.79	38.73	39.70	40.69
01-600	Laborer I	12.14	12.74	13.38	14.05	14.75	15.49	16.26	17.08	17.93	18.83	19.30	19.78	20.28	20.78	21.30	21.83	22.38	22.94
01-600	Laborer II	16.89	17.73	18.62	19.55	20.53	21.56	22.63	23.77	24.95	26.20	26.86	27.53	28.22	28.92	29.64	30.39	31.15	31.92
01-600	Laborer III	22.58	23.71	24.89	26.14	27.44	28.82	30.26	31.77	33.36	35.03	35.90	36.80	37.72	38.66	39.63	40.62	41.64	42.68
01-600	Mechanic Operator	22.15	23.26	24.42	25.64	26.93	28.27	29.69	31.17	32.73	34.37	35.22	36.10	37.01	37.93	38.88	39.85	40.85	41.87
01-800	Parks & Rec Assistant	15.00	15.75	16.53	17.36	18.23	19.14	20.10	21.10	22.16	23.26	23.85	24.44	25.05	25.68	26.32	26.98	27.65	28.35
01-800	Harbor Technician	11.03	11.59	12.17	12.77	13.41	14.08	14.79	15.53	16.30	17.12	17.55	17.98	18.43	18.90	19.37	19.85	20.35	20.86
01-800	Harbor Assistant I	13.24	13.90	14.60	15.33	16.09	16.90	17.74	18.63	19.56	20.54	21.05	21.58	22.12	22.67	23.24	23.82	24.41	25.02
01-800	Harbor Assistant II	15.00	15.75	16.53	17.36	18.23	19.14	20.10	21.10	22.16	23.26	23.85	24.44	25.05	25.68	26.32	26.98	27.65	28.35
01-800	Harbor Officer I	12.14	12.74	13.38	14.05	14.75	15.49	16.26	17.08	17.93	18.83	19.30	19.78	20.28	20.78	21.30	21.83	22.38	22.94
01-800	Harbor Officer II	16.09	16.89	17.74	18.62	19.56	20.53	21.56	22.64	23.77	24.96	25.58	26.22	26.88	27.55	28.24	28.94	29.67	30.41
01-800	Harbor Officer III	20.48	21.50	22.58	23.71	24.89	26.14	27.44	28.81	30.25	31.77	32.56	33.38	34.21	35.07	35.94	36.84	37.76	38.71
01-800	Harbor Finance	19.56	20.54	21.57	22.65	23.78	24.97	26.22	27.53	28.90	30.35	31.11	31.88	32.68	33.50	34.34	35.19	36.07	36.98

**ANNUAL PAY**

01-400	Work Student	22,952	24,099	25,304	26,569	27,898	29,293	30,757	32,285	33,910	35,605	36,496	37,408	38,343	39,302	40,284	41,291	42,324	43,382
01-400	Receptionist/Office Assistant	27,538	28,914	30,360	31,878	33,472	35,146	36,903	38,748	40,685	42,720	43,788	44,882	46,005	47,155	48,333	49,542	50,780	52,050
01-400	Executive Assistant	43,870	46,063	48,366	50,785	53,324	55,990	58,790	61,729	64,816	68,056	69,758	71,502	73,289	75,121	76,999	78,924	80,898	82,920
01-530	EMT I	31,124	33,730	35,416	37,187	39,046	40,999	43,049	45,201	47,461	49,834	51,080	52,357	53,666	55,008	56,383	57,792	59,237	60,718
01-530	EMT II	42,664	44,587	46,616	48,753	51,015	54,196	58,905	59,751	62,738	65,875	67,522	69,210	70,940	72,714	74,532	76,395	78,305	80,262
01-530	EMT III	53,345	56,012	58,812	61,753	64,848	68,083	71,487	75,061	78,814	82,755	84,824	86,944	89,118	91,346	93,630	95,970	98,370	100,829
01-600	Police Officer	44,778	47,017	49,368	51,836	54,428	57,150	60,007	63,007	66,158	69,466	71,202	72,982	74,807	76,677	78,594	80,559	82,573	84,637
01-600	Laborer I	25,245	26,507	27,832	29,224	30,685	32,219	33,830	35,522	37,298	39,163	40,142	41,145	42,174	43,228	44,309	45,417	46,552	47,716
01-600	Laborer II	35,130	36,887	38,731	40,668	42,701	44,836	47,078	49,432	51,904	54,499	55,661	57,258	58,889	60,556	62,260	64,002	65,782	67,601
01-600	Laborer III	46,963	49,311	51,777	54,366	57,084	59,938	62,935	66,082	69,378	72,855	74,617	76,543	78,457	80,418	82,429	84,490	86,602	88,767
01-800	Mechanic Operator	46,076	48,380	50,799	53,339	56,006	58,806	61,746	64,834	68,075	71,479	73,266	75,098	76,975	78,900	80,872	82,894	84,966	87,091
01-800	Parks & Rec Assistant	31,193	32,753	34,391	36,110	37,916	39,811	41,802	43,892	46,087	48,391	49,601	50,841	52,112	53,415	54,750	56,119	57,522	58,960
01-800	Harbor Technician	22,952	24,099	25,304	26,569	27,898	29,293	30,757	32,285	33,910	35,605	36,496	37,408	38,343	39,302	40,284	41,291	42,324	43,382
01-800	Harbor Assistant I	27,538	28,914	30,360	31,878	33,472	35,146	36,903	38,748	40,685	42,720	43,788	44,882	46,005	47,155	48,333	49,542	50,780	52,050
01-800	Harbor Assistant II	31,193	32,753	34,391	36,110	37,916	39,811	41,802	43,892	46,087	48,391	49,601	50,841	52,112	53,415	54,750	56,119	57,522	58,960
01-800	Harbor Officer I	25,245	26,507	27,832	29,224	30,685	32,219	33,830	35,522	37,298	39,163	40,142	41,145	42,174	43,228	44,309	45,417	46,552	47,716
01-800	Harbor Officer II	33,465	35,138	36,895	38,740	40,677	42,710	44,846	47,088	49,443	51,915	53,213	54,543	55,906	57,304	58,737	60,205	61,710	63,253
01-800	Harbor Officer III	42,593	44,723	46,959	49,307	51,773	54,361	57,079	59,933	62,930	66,076	67,728	69,421	71,157	72,936	74,759	76,628	78,544	80,508
01-800	Harbor Finance	40,690	42,724	44,860	47,104	49,459	51,932	54,528	60,117	63,123	66,401	67,728	69,421	71,157	72,936	74,759	76,628	78,544	80,508

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 10, 2022 via Ordinance # 05-2021)**

**EXEMPT (Salaried) POSITIONS:**

Job Code	Job Title	HOURLY RATE																	
		34.35	36.07	37.87	39.77	41.75	43.84	46.03	48.34	50.75	53.29	54.62	55.99	57.39	58.82	60.29	61.80	63.35	64.93
01-400	Assistant City Manager	34.35	36.07	37.87	39.77	41.75	43.84	46.03	48.34	50.75	53.29	54.62	55.99	57.39	58.82	60.29	61.80	63.35	64.93
01-400	Finance Director	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69
01-400	City Clerk	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69
01-510	Public Safety Director	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69
01-510	Police Lieutenant	29.03	30.48	32.01	33.61	35.29	37.05	38.90	40.85	42.89	45.04	46.16	47.32	48.50	49.71	50.95	52.23	53.53	54.87
01-600	Public Works Director	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69
51-800	Harbormaster	31.05	32.60	34.23	35.94	37.74	39.63	41.61	43.69	45.87	48.17	49.37	50.60	51.87	53.17	54.50	55.86	57.25	58.69

**ANNUAL PAY**

Job Code	Job Title	Level with 5% Increase between steps												Level with 2.5% Increase between steps											
		71,451	75,024	78,775	82,714	86,849	91,192	95,751	100,539	105,566	110,844	113,615	116,456	119,367	122,351	125,410	128,545	131,759	135,053						
01-400	Assistant City Manager	71,451	75,024	78,775	82,714	86,849	91,192	95,751	100,539	105,566	110,844	113,615	116,456	119,367	122,351	125,410	128,545	131,759	135,053						
01-400	Finance Director	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067						
01-400	City Clerk	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067						
01-510	Public Safety Director	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067						
01-510	Police Lieutenant	60,383	63,403	66,573	69,901	73,396	77,066	80,920	84,966	89,214	93,675	96,016	98,417	100,877	103,399	105,984	108,634	111,350	114,133						
01-600	Public Works Director	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067						
51-800	Harbormaster	64,581	67,810	71,200	74,760	78,498	82,423	86,545	90,872	95,415	100,186	102,691	105,258	107,890	110,587	113,351	116,185	119,090	122,067						

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.