CITY OF BETHEL

City Council Meeting Agenda, May 16, 2023 – 6:00 PM

Website: https://www.cityofbethel.org/council
Location: Council Chambers, City Hall, 300 Chief Eddie Hoffman Highway, Bethel
Council Members: Mayor Rose Henderson, Vice-Mayor Henry Batchelor, Mark Springer, Eric Whitney, Beth Hessler, Sophie Swope, Patrick Snow
Zoom Meeting Link: https://us06web.zoom.us/j/4888456188?pwd=bkN1dGI4MHpGZ1kwOUVYWU5kd0xhZz09
Zoom Meeting ID: 488 845 6188 **Zoom Meeting Passcode:** 13871
Zoom Meeting Conference Line Numbers: 833 548 0276 US Toll-free 833 548 0282 US Toll-free 877 853 5257 US Toll-free 888 475 4499 US Toll-free

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1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON**
5. **APPROVAL OF AGENDA**
6. **UNFINISHED BUSINESS**
   - 6.1. Review Of City Manager and Interim City Manager Applications, Discussion Of Qualifications, And Interview Questions (Mayor Henderson)
   - 6.2. Fiscal Year 2024 Operating Budget Review/Amendment
7. **NEW BUSINESS**
   - 7.1. IM 23-07 Finance Department Personnel
   - 7.2. IM 23-08 Indirect Cost Recovery (City Manager Williams)
   - 7.3. IM 23-09 Bethel Friends of Canines (City Manager Williams)
8. **EXECUTIVE SESSION**
   - 8.1. AS 44.62.310.(C).(2) Subjects That Tend To Prejudice The Reputation And Character Of Any Person- City Manager And Interim City Manager Review and Employment Agreement Development (Note, All City Manager and Interim City Manager Candidates May be Discussed During the Executive Session) (Mayor Henderson)
9. **ADJOURNMENT**

Posted May 12, 2023 at AC Co., Swanson's, City Hall, and the Post Office.

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Kevin Morgan, Deputy City Clerk

City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net **Phone** 907-545-4120

Items noted with an asterisk (*) are consent agenda items, unless removed from the consent agenda they are approved upon the approval of the agenda.
Ordinances introduced at this meeting may be set for public hearing at the next regular meeting.
The Council may by unanimous consent, after 12:00 AM Fix the Time to Which To Adjourn until the following day at 6:30 PM

Interim City Manager
Candidate #1

Interim City Manager
Candidate #2

Interim City Manager

Candidate #3

Interim City Manager
Candidate #4

CITY OF BETHEL

FY 2024 BUDGET

July 1 2023-June 30, 2024

03/31/2023

Elected Officials

Rose Henderson, Mayor

Henry Batchelor, Vice-Mayor

Mark Springer, Council Member

Sophie Swope, Council Member

Eric Whitney, Council Member

Beth Hessler, Council Member

Patrick Snow, Council Member

Presented By

Peter A. Williams, City Manager

Xavier Mason, Acting Finance Director

Sam Amik, General Ledger Accountant

www.cityofbethel.org

City of Bethel, Alaska

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CITY OF BETHEL

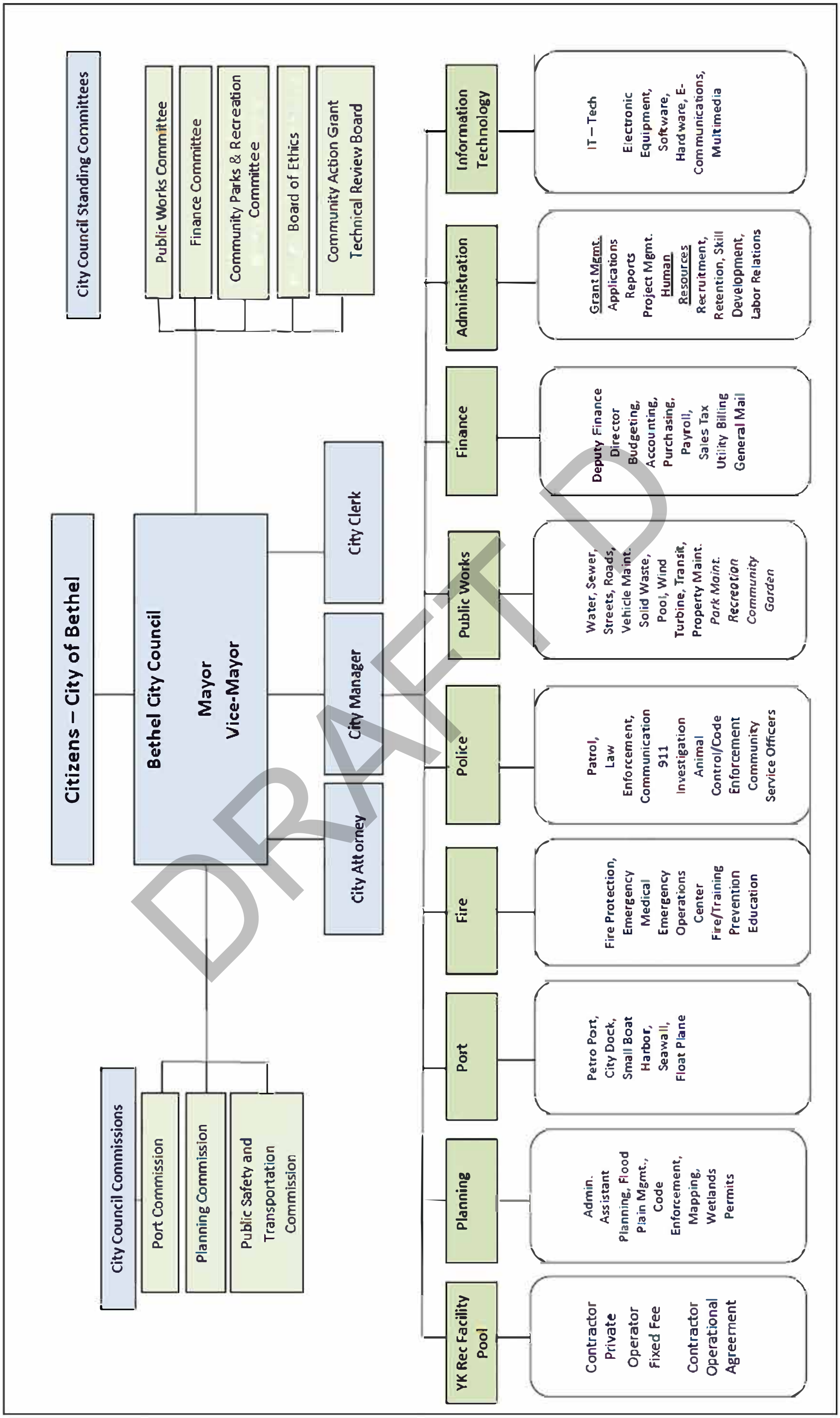
GOVERNMENT FACT SHEET

FORM OF GOVERNMENT

- The City of Bethel is a second class city with a City Manager form of government.
- The City is comprised of the Mayor, Vice-Mayor, and five Council Members who are all elected from the community at larger to serve a three-year term.
- The City Council appoints the City Manager, City Clerk, and City Attorney.
- The Bethel City Council meets the second and fourth Tuesday of each month in the City Hall Council Chambers located in City Hall at 300 State Highway in Bethel
- City of Bethel website: www.cityofbethel.org

CITY DEPARTMENTS:

Peter A. Williams	City Manager
Larisa Bogunovic	Director of Human Resources
Xavier Mason	Acting Director of Finance
Bo Foley	Director of Information Technology Services
William Arnold	Director of Public Works
Ed Flores	Acting Director of Municipal Port
Daron Solesbee	Fire Chief
Leonard ‘Pete’ Hicks	Police Chief
Lori Strickler	City Clerk
Libby Bakalar	City Attorney


Citizens – City of Bethel
Bethel City Council
Mayor
Vice-Mayor
City Council Standing Committees
Public Works Committee
Finance Committee
Community Parks & Recreation Committee
Board of Ethics
Community Action Grant Technical Review Board
City Council Commissions
Port Commission
Planning Commission
Public Safety and Transportation Commission
City Clerk
City Manager
City Attorney
YK Rec Facility Pool
Contractor Private Operator Fixed Fee
Contractor Operational Agreement
Planning
Admin. Assistant
Planning, Flood Plain Mgmt., Code Enforcement, Mapping, Wetlands Permits
Port
Petro Port, City Dock, Small Boat Harbor, Seawall, Float Plane
Fire
Fire Protection, Emergency Medical
Emergency Operations Center
Fire/Training Prevention Education
Police
Patrol, Law Enforcement, Communication 911
Investigation
Animal Control/Code Enforcement
Community Service Officers
Public Works
Water, Sewer, Streets, Roads, Vehicle Maint.
Solid Waste, Pool, Wind Turbine, Transit,
Property Maint.
Park Maint.
Recreation
Community Garden
Finance
Deputy Finance Director
Budgeting, Accounting, Purchasing, Payroll, Sales Tax
Utility Billing
General Mail
Administration
Grant Mgmt.
Applications
Reports
Project Mgmt.
Human Resources
Recruitment, Retention, Skill Development, Labor Relations
Information Technology
IT – Tech
Electronic Equipment, Software, Hardware, E-Communications, Multimedia
DRAFT

CITY OF BETHEL

P.O. Box 1388 Bethel, Alaska 99559
Phone 907-543-2047
Fax 907-543-1393

April 1, 2023

Bethel City Council
P.O. Box 1388
Bethel, Alaska 99559

Dear Citizens of Bethel, Mayor, Vice-Mayor, and City Council Members:

I would like to present to you the FY 2024 Operational Budget. The estimated revenues will be able to pay for the estimated expenditures. In other words, all of the City's General and Enterprise Fund budgets are balanced. The figures used in this budget are based on the actual revenues, expenditures and budget estimates from FY20, FY21, FY22 and FY23, and the FY23 financial reports ending January 31, 2023.

Estimating the cost of purchases for goods and materials is challenging due to macroeconomic factors, such as geopolitical conflict and inflation and their broad and often unanticipated affects (e.g., the surge in heating oil prices). We have done our best to apply these considerations when we developed the budget.

The City of Bethel operates five Enterprise Funds. Enterprise Funds were created with the specific purpose that each one generates revenues to pay for the services it provides. The citizens of Bethel pay a fee for these services, which in turn pay for any expenditures that the fund incurs.

Sales taxes are not used to pay for the operations associated with the Enterprise Funds, but billing for the services provided by Enterprise Funds does charge a sales tax when appropriate, and those sales taxes are then added to the revenues of the General Fund. The exceptions are the YK Fitness Center and the Bethel Transit System, which are funded, in part, from sales taxes collected by the General Fund.

The General Fund

As of January 31, 2023, the General Fund has a combined cash total of $8,104,697. The FY20 audit reported that the revenues were approximately $12,000,000 and expenditures were $10,000,000. The General Fund is healthy. We are expecting an uptick in revenues boosted from the returns from the City's investment portfolio, two revenue streams from Streets & Roads, and the increased capacity to go after delinquent utility and sales tax accounts. A challenge that seems to be perpetual is the lack of funding to budget for adequate staffing to sustain operations. This year, we are fortunate to be able to accommodate most of those personnel requests made from the various departments. The new personnel requests that we have considered and added to this budget are as follows:

- Finance Department
    - Accounting Specialist I
    - Accounting Specialist II (allocated 50% to the General Fund and the other 50% to the Water & Sewer Enterprise Fund)
- Police Department
    - PS3 police officer
- Streets & Roads
    - Temporary Driver (6 months)

With added personnel, we can reduce costs in other purchased services, overtime, while improving operational stability by reducing the turnover rates caused by burnout. Additionally, there is a high probability that these personal will increase revenues by adding capacity to their respective departments.

Leased Properties Enterprise Fund

The Leased Properties Fund includes eighteen properties in addition to the Nora Guinn Court Complex. Cash and cash equivalents in this fund are $858,169. We are currently working on updating what leases we have and ensuring we are being paid according to their respective lease agreements, then appropriately recording those revenues.

Public Transit Enterprise Fund

According to the FY20 Audit, the system reported a loss for FY20. We found out this was due to the Department of Transportation being late updating the grant reports. The Grant reports are up to date as of February 2023. Charges for services amounted to $50,574. The personnel and material and operational costs were approximately $260,000. The Bethel Transit System used grants and some funds from the General Fund to make up the difference to operate the transit system.

Municipal Dock Enterprise Fund

The Municipal Dock Enterprise Fund is used to cover the material and operating costs of properties owned by the City that lie adjacent to the Kuskokwim River. These properties include the riverbanks, cargo and petroleum docks, and the small boat harbor. Cash and cash equivalents are approximately five million dollars. We do not expect any major changes in the coming fiscal year.

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund was created to pay for the material and operating costs associated with hauled refuse and landfill operations. The FY20 audit reported cash and cash equivalents amount to four million dollars. There have been substantial improvements to the landfill over the last three years. Recently, the landfill was given a Gold Star rating from the State of Alaska. The landfill is permitted until 2027. It might be prudent for the City to spend funds on a new landfill study.

Multi-Use Recreation Center Enterprise Fund

The Multi-Use Recreation Center Enterprise Fund is for the purpose of paying for the material and operating costs associated with the Yukon Kuskokwim Fitness Center. The FY20 audit reported a cash and equivalents total of approximately $2.6 million with a significant amount being owed to the General Fund in the form of reimbursements due to a decline in revenues from the facility. The Finance Department reports that the bulk of the cash is being held in a reserve account. The Center is operating at a loss.

Water and Sewer Enterprise Funds

The Water and Sewer Enterprise Fund is for the purpose of funding the material and operating costs associated with hauled and piped water and sewer services. This fund has eight different budgets to keep track of the revenues and expenditures. This fund has several facets that City Council needs to take into consideration during decision-making processes. There are loans, set asides, and capital projects. The fund receives substantial funding through various grants. Cash and cash equivalents were approximately $5,719,919. This fund owes the general fund approximately $2,000,000. The Water & Sewer Enterprise fund is currently engaged in several projects: Water and Sewer Utility Rate Study, Avenues Water and Sewer Improvements Project, and the Preliminary Engineering Report for Community-Wide Pipped Water and Sewer Services. The City was awarded a grant to modify the A, B, and new C loop and services for twenty-five new houses in Bethel Heights. Funding for the Bethel Heights project has taken a turn for the better.

Community Services

The Community Action Grant (CAG) Program has given out $574,635 to community groups and individuals in the first five years of its existence. CAG funding has been the go-to source for many organizations year after year, including the Bethel Winter House and Bethel Friends of the Library. The Winter House typically requests funds to cover salaries and operating expenses and the Library typically wants $20,000 a year or so to cover the cost of hiring a Jesuit Volunteer for a year.

Generally, the City provides $85,000 to Bethel Friends of Canines. This year, the Bethel Friends of Canines (BFK9) group agreed to provide animal control officers to round up stray dogs in town only if the City agreed to one of two offers:
(1) City would increase their current contract by $30,000 and deputize a volunteer animal control officer to be able to write citations. The BFK9 group members would respond to

calls for owner surrendered dogs or captured strays between the hours of 8 am to 7 pm Monday through Friday and 12 noon to 7 pm on Saturday and Sunday.
(2) City would increase their current contract by $50,000 and provide a fully insured vehicle, gasoline for the vehicle, and vehicle maintenance. BFK9 will look for loose dogs several times a day and pick up strays.

Capital Improvement Plan

The Capital Improvement Plan is a separate budget that was passed on March 14, 2023. Over the last few years, we have concentrated on funding new vehicles, semi-trucks, and heavy equipment. Putting those vehicles to work has improved City services, and the Administration and the employees are grateful for Council's approval for those funds. This year, we focused on major projects, such as rehabilitating the filters at both Bethel Heights and City-Sub Water Plants and constructing a new Public Safety Communications Tower.

Thank you,

Peter A. Williams

Peter A. Williams

CITY OF BETHEL, ALASKA

Ordinance #23-xx

AN ORDINANCE BY THE BETHEL CITY COUNCIL ADOPTING THE CITY OF BETHEL CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2024 BEGINNING JULY 1, 2023, ENDING JUNE 30, 2024

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA:

SECTION 1. **Classification**. This is a non-codified Ordinance establishing the City of Bethel Annual Budget for Fiscal Year 2024.

SECTION 2. That money shall be appropriated from the City's funds for operating expenditures:

General Fund		Proposed Budget
	City Administration	$922,283
	City Clerk & Council	$445,199
	Finance Department	$1,818,419
	Planning Department	$392,813
	Information Technology Services	$1,142,903
	City Attorney	$334,399
	Fire Department	$2,293,456
	Police Department	$4,832,029
	Public Works – Administration	$126,637
	Streets & Roads	$1,984,226
	Property Maintenance	$806,206
	Community Services	$358,898
	In-Kind & Transfers	$1,003,188
	Indirect Cost Recovery	$(1,990,300)
	TOTAL GENERAL FUND - OPERATING	**$12,573,942**
General Fund – Payments on Debt		
	Streets & Roads	$27,000
	Total General Fund – Payments on Debt	**$27,000**
General Fund Transfers		
	Transfers To – Fleet Replacement Fund	$80,000
	Transfers To - YKRHASTC	$779,829
	Transfers To – Community Service Patrol Program	$32,308

	Transfers To – School Resource Officer	$15,130
	Total General Fund Transfers	**$1,003,188**
Special Revenue Funds		
	Community Service Patrol	$361,475
	E-911 Services	$125,477
	School Resource Officer Program	$37,705
	Total Special Revenue Funds	**$524,657**
Enterprise Fund – YK Regional Health and Aquatic Safety Center		
	Yukon Regional Health & Aquatic Center	$1,494,680
	Total Enterprise Fund – YK Regional Health and Aquatic Safety Center	**$1,494,680**
Enterprise Fund – Solid Waste		
	Hauled Refuse	$479,536
	Landfill Operations	$671,052
	Total Enterprise Fund – Solid Waste	**$1,275,495**
Enterprise Fund – Water & Sewer		
	Utility Billing	$365,426
	Hauled Water	$2,383,477
	Piped Water	$649,718
	Bethel Heights Water Treatment Plant	$780,678
	City-Sub Water Treatment Plant	$807,595
	Hauled Sewer	$2,350,799
	Piped Sewer	$910,117
	Sewer Lagoon	$200,121
	Total Enterprise Fund – Water & Sewer	**$8,447,931**
Enterprise Fund – Municipal Dock		
	Municipal Dock Department	$934,880
	Small Boat Harbor	$300,564
	Total Enterprise Fund – Municipal Dock	**$1,235,444**
Enterprise Fund – Leased Properties		
	Leased Properties	$0
	Nora Guinn Court Complex	$418,700
	Debt Payments	$255,625
	Total Enterprise Fund – Leased Properties	**$733,057**

Enterprise Fund – Bethel Public Transit System				
	Bethel Public Transit System			$470,429
	Total Enterprise Fund- Transit System			**$470,429**
Internal Service Fund – Employee Group Health Benefits				
	Employee Group Health Benefits			$3,208,505
	Total Internal Service Fund Employee Group Health Benefits			**$3,208,505**
Internal Service Fund – Vehicle & Equipment Maintenance				
	Vehicle & Equipment Maintenance			$1,191,850
	Total Internal Service Fund Vehicle & Equipment Maintenance			**$1,191,850**
Endowment Permanent Fund				
	Transfers Out			$28,000
	Total Endowment Permanent Fund			**$28,000**

SECTION 3. **NOW THEREFORE BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF BETHEL, ALASKA,** that the Fiscal Year 2023 operating budget is adopted for a period of one year, from July 1, 2023 through June 30, 2023.

ENACTED THIS -- DAY OF -- 2023, BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

____
Rose Henderson, Mayor

ATTEST:

____
Lori Strickler, City Clerk

GENERAL FUND SUMMARY

(100)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
General Fund Revenues		**12,001,479**	**11,430,561**	**13,158,643**	**13,137,131**	**13,444,240**	**9,050,187**	**14,577,780**
Operating Expenditures:								
100-51	Administration	688,330	963,007	870,484	1,018,175	953,489	474,406	922,283
100-52	City Clerk	258,002	333,139	451,785	437,116	441,328	254,344	445,199
100-53	Finance	960,485	1,383,106	1,813,404	1,462,906	1,812,631	841,786	1,818,419
100-54	Planning	325,497	305,474	481,273	395,662	394,231	168,232	392,813
100-55	Technology	730,419	739,777	1,431,930	1,048,500	1,163,292	605,151	1,142,903
100-56	City Attorney	147,863	288,311	295,939	291,048	326,359	179,252	334,399
100-60	Fire	1,208,169	989,090	1,937,605	1,900,132	2,090,162	1,049,776	2,293,456
100-61	Police	2,579,763	2,819,487	4,347,554	4,034,752	4,283,804	2,203,325	4,832,029
100-65	Public Works-Administration	112,241	107,521	259,455	128,655	215,081	108,126	126,637
100-66	Public Works-Streets	1,088,968	1,342,343	2,391,737	2,323,861	1,901,769	1,421,193	1,984,226
100-70	Property Maintenance	648,880	(37,354)	676,221	678,555	678,649	368,456	806,206
100-72	Community Services	258,770	248,706	344,120	143,432	502,120	241,257	358,898
100-73	In-Kind & Transfers	491,920	643,654	928,974	1,203,047	917,113	441,983	1,003,188
	SUBTOTAL OPERATING EXPENDITURES	**9,499,307**	**10,126,261**	**16,230,481**	**15,065,842**	**15,680,027**	**8,357,286**	**16,460,659**
875	**Indirect Cost Recovery**	(1,463,869)	(1,795,980)	(2,190,084)	(2,133,523)	(1,968,727)	(939,277)	(1,990,300)
	SUBTOTAL OPERATING EXPENDITURES	**8,035,438**	**8,330,281**	**14,040,397**	**12,932,318**	**13,711,300**	**7,418,010**	**14,470,359**
Net after Operating Expenditures		**3,966,041**	**3,100,280**	**(881,754)**	**204,812**	**(267,060)**	**1,632,177**	**107,421**
Payments on Debt (Leased Equipment):								
100-60	Fire	-	-	-	-	-	-	-
100-66	Streets & Roads	-	-	27,000	-	27,000	27,000	27,000
	TOTAL DEBT PAYMENTS	-	-	27,000	-	27,000	27,000	27,000
Excess of Revenues after Debt Payments		**3,966,041**	**3,100,280**	**(908,754)**	**204,812**	**(294,060)**	**1,605,177**	**80,421**

GENERAL FUND REVENUES

	GENERAL FUND REVENUES:	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Federal Sources:								
42-4102	Payment in Lieu of Taxes Program (PILT)	932,731	948,661	900,000	963,058	950,000	983,654	950,000
	Total	**932,731**	**948,661**	**900,000**	**963,058**	**950,000**	**983,654**	**950,000**
State of Alaska:								
4201	SOA-Police Therapeutic Court	-	-	-	250	250	-	-
4203	Community Dividend	161,880	77,106	104,143	101,580	102,000	-	102,000
4204	PERS on Behalf	304,346	406,326	125,000	449,443	320,000	-	400,000
4345	SOA-Electric Co-Op Tax Share	19,843	20,408	20,000	20,584	20,000	20,545	20,000
411	Debt Proceeds	-	-	-	-	-	-	-
430	SOA-Miscellaneous Receipts	425	250	-	-	500	-	500
	Total	**486,494**	**504,089**	**249,143**	**571,857**	**442,750**	**20,545**	**522,500**
Taxes and Interest:								
4300	Sales Tax	7,256,376	6,597,976	7,500,000	7,477,945	7,800,000	5,352,066	8,200,000
4301	Sales Tax on Interest & Penalties	87,072	146,613	100,000	124,643	33,000	117,869	160,000
4310	Transient Lodging Tax	463,793	321,965	450,000	456,780	512,000	350,275	512,000
4320	Cigarette and Tobacco Tax	527,493	592,915	650,000	567,889	675,000	335,776	620,000
4322	Marijuana Tax	298,800	712,346	850,000	828,194	850,000	552,780	850,000
4330	TAX -Alcohol Use	575,308	423,358	500,000	372,009	500,000	195,314	430,000
4340	Tax - Motor Vehicle Registration	44,356	41,604	50,000	46,076	50,000	25,463	47,000
4342	AK Remote Seller Sales Tax Commission	-	326,282	500,000	616,239	600,000	432,875	650,000
	Total	**9,253,197**	**9,163,060**	**10,600,000**	**10,489,775**	**11,020,000**	**7,362,419**	**11,469,000**
Charges for Services:								
4374	Ambulance Services	202,268	251,028	225,000	170,687	250,000	68,569	160,000
4379	Police Department Miscellaneous (fines, etc.)	-	-	9,000	-	3,000	-	2,000
	Total	**202,268**	**251,028**	**234,000**	**170,687**	**253,000**	**68,569**	**162,000**
Licenses, Permits & Fees								
4351	Gaming Fees	328,779	260,771	400,000	317,703	400,000	334,371	420,000
4377	Parks and Recreation-4th of July	350	-	2,000	1,200	500	100	800
4500	Taxi Permits	140,515	149,795	155,000	122,030	160,000	72,225	145,000
4502	Business Licenses	46,650	29,900	35,000	21,400	25,000	24,600	32,000
4504	Animal Control Licenses/Fees	2,669	2,735	2,500	2,035	2,500	848	2,200
4510	Planning Fees	450	2,275	500	4,380	1,700	6,350	5,000
4511	Plat/Recording Fees	545	-	500	300	250	-	100
4512	Site Review Fees	1,950	1,265	5,000	1,900	1,500	17,000	17,000
4559	Miscellaneous Fees	18,425	8,070	5,000	6,062	6,000	12,323	11,000
	Total	**540,333**	**454,811**	**605,500**	**477,010**	**597,450**	**467,817**	**633,100**
Miscellaneous:								
4202	SOA Court Fines/Fees	34,341	5,595	25,000	54,459	5,000	1,550	12,000
4361	100 Years Publication	-	-	-	56	40	-	30
4362	PC Tickets	6,216	4,531	1,500	5,031	4,000	3,414	5,000
4379	Police Department Miscellaneous (SOA, taxi, etc.)	8,792	6,248	6,000	11,319	12,000	1,522	6,000
4439	Miscellaneous Revenue	56,034	60,813	-	256,960	65,000	10,398	30,000
4566	Cleanup Greenup Donations	-	-	-	-	-	300	150
4590	Invesment Income	278,309	5,441	500,000	4,056	75,000	-	530,000
4640	Xfers in from Other Funds	-	-	17,500	2,864	-	-	28,000
4890	Gain (Loss) Sale of Fixed Asset	202,764	26,284	20,000	-	20,000	-	-
9481	ONC Gravel Contract	-	-	-	130,000	-	130,000	130,000
9482	Snow Removal	-	-	-	-	-	-	100,000
	Total	**586,456**	**108,913**	**570,000**	**464,744**	**181,040**	**147,184**	**841,180**
	TOTAL REVENUES	**12,001,479**	**11,430,561**	**13,158,643**	**13,137,131**	**13,444,240**	**9,050,187**	**14,577,780**

Administrative Personnel

(100-51)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIV	10501	City Manager	-	-	146,317	-	151,438	-	156,738
MII	10101	Director of Human Resources	-	-	103,810	-	107,443	-	111,204
R7	10103	Grants Manager	-	-	105,062	-	116,386	-	119,296
R3		Executive Administrative Assistant	-	-	-	-	-	-	-
		Risk Manager	-	-	-	-	-	-	-
	6000	**SALARIES AND WAGES**	**228,936**	**386,509**	**355,189**	**332,912**	**375,267**	**204,737**	**387,238**
		Merit Increases (Bargaining Unit only)	-	-	-	-	-	-	2,982
	6010	Overtime	4,561	43,568	10,000	7,626	10,000	3,576	10,000
		Subtotal of miscellaneous wages	**4,561**	**43,568**	**10,000**	**7,626**	**10,000**	**3,576**	**12,982**
		TOTAL GROSS WAGES	**233,498**	**430,077**	**365,189**	**340,538**	**385,267**	**208,313**	**400,220**
	6021	Sick Pay	-	-	-	363	-	-	-
	6022	Holiday Pay	-	-	-	1,438	-	4,297	2,870
	6023	Leave Cashout: (TW*5%) of FTEs (FTE=3)	12,183	24,029	21,276	21,756	19,263	11,191	15,490
	6030	Social Security Expense 6.2% of Temp Salary	-	7,792	4,290	8,929	3,500	5,100	-
	6031	Medicare: 1.45% of Total Wages	3,937	6,749	5,150	5,400	5,586	3,166	5,803
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	9,620	-	6,500	178	6,858	-	**7,124**
	6033	Workers' Compensation: (TW/100)*2.5833	1,154	719	9,434	1,049	9,953	347	**1,034**
	6034	PERS Contributions: TW*22%	51,272	68,952	80,342	63,148	84,759	28,379	88,048
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=3)	79,206	61,585	76,284	57,057	76,284	25,825	76,284
	6041	Utility Benefit: (380*12)*FTE (FTE=3)	12,756	15,239	13,680	13,363	13,680	4,968	13,680
		BENEFITS AND TAXES	**170,127**	**185,065**	**216,956**	**170,881**	**219,883**	**78,976**	**207,463**
		TOTAL PERSONNEL	**403,625**	**615,142**	**582,145**	**511,418**	**605,150**	**287,289**	**607,683**

	Administration (100-51)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	319,858	509,989	495,861	446,735	518,866	257,889	521,399
6010	Overtime	4,561	43,568	10,000	7,626	10,000	3,576	10,000
6040	Employee Group Health Benefits (EGHB)	79,206	61,585	76,284	57,057	76,284	25,825	76,284
	Total personnel	**403,625**	**615,142**	**582,145**	**511,418**	**605,150**	**287,289**	**607,683**
MATERIALS, SUPPLIES, & SERVICES:								
6002	Relocation Expenses	-	-	10,000	9,337	10,000	8,834	15,000
6003	Recruitment Costs	5,769	-	10,000	-	10,000	-	20,000
6044	YK Fitness Membership	-	-	-	-	40,000	40,000	40,000
6060	Travel/Training	6,187	2,431	5,000	5,893	5,000	10,649	10,000
6100	Supplies	5,341	5,019	7,000	4,270	7,000	8,394	7,000
6103	Wearing Apparel	-	-	1,000	135	1,000	-	-
6150	Gasoline/Diesel/Oil	398	384	-	1,047	-	216	-
6153	Heating Fuel	19,943	18,146	20,000	22,325	20,000	21,950	25,000
6155	Water/Sewer/Garb	6,242	7,721	12,000	263,783	12,000	6,425	12,000
6160	Electricity	20,582	18,097	15,000	22,084	15,000	11,894	15,000
6170	Telephone	16,662	17,387	20,000	14,298	20,000	7,236	15,000
6171	Staff Cellular Phones	1,542	1,001	1,000	1,632	1,000	1,069	2,500
6200	Minor Equipment	1,822	189	2,000	3,739	2,000	170	1,000
6210	Equipment Rental	5,707	290	2,000	97	2,000	-	-
6230	Vehicle Maint/Repair (ISF)	1,061	1,548	-	1,300	-	795	2,000
6231	Vehicle Parts	471	36	-	935	-	-	-
6310	Administrative Costs	-	-	-	-	-	-	-
6320	Other Professional Fees	13,770	22,814	20,000	29,517	20,000	22,578	38,000
6321	Legal Fees	112,009	-	-	-	-	-	-
6325	Consulting Fees	-	5,380	59,250	55,376	59,250	9,261	20,000
6331	Hardware/Software Sup/669	-	9,500	-	-	-	-	-
6333	Janitorial	11,700	11,700	20,000	10,725	20,000	5,850	11,700
6335	Other Purchased Services	2,378	46,790	10,000	4,312	30,000	12,017	10,000
6400	Insurance	18,299	15,745	17,000	17,681	17,000	10,978	20,100
6401	Insurance-Ded Exp & other	2,449	16,741	7,000	-	7,000	-	7,400
6430	Allowance Special Events	7,560	8,346	15,050	8,951	15,050	12,498	15,000
6500	Drug Testing/Background Checks	6,317	5,128	9,500	1,266	9,500	-	-
6502	Advertising	147	3,596	5,000	170	5,000	2,413	2,500
6503	Dues/Subscriptions	-	564	1,000	810	1,000	1,643	2,000
6506	Postage	91	30	1,000	1,306	1,000	173	-
6539	Miscellaneous Expenses	1,011	1,966	1,000	-	1,000	787	1,000
6700	Indirect Cost Recovery	(288,911)	(371,701)	(263,180)	(406,091)	(263,180)	(150,026)	(363,900)
6711	Administrative Overhead - IT Services	17,246	17,105	17,539	25,765	17,539	(8,714)	22,400
9684	International Governmental Relations	-	110,209	-	-	-	-	-
	Total materials, supplies and services	**(4,206)**	**(23,836)**	**25,159**	**100,665**	**85,159**	**37,090**	**(49,300)**
	Total operating expenditures	**399,419**	**591,306**	**607,304**	**612,084**	**690,309**	**324,380**	**558,383**

City Clerk's Office Personnel

(100-52)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	12501	City Clerk	-	-	106,070	-	109,252	-	128,201
MI	12901	Deputy City Clerk	-	-	76,673	-	78,973	-	82,372
	6000	**SALARIES AND WAGES**	**115,255**	**182,505**	**182,744**	**187,458**	**188,225**	**114,801**	**210,573**
		Merit Increases (Bargaining Unit only)	-	-	-	-	-	-	-
	6010	Overtime	370	-	-	-	-	-	-
		Subtotal of miscellaneous wages	**370**	**-**	**-**	**-**	**-**	**-**	**-**
		TOTAL GROSS WAGES	**115,625**	**182,505**	**182,744**	**187,458**	**188,225**	**114,801**	**210,573**
	6022	Holiday Pay	-	-	-	-	-	308	-
	6023	Leave Cashout: (TW*5%) of FTEs (FTE=2)	-	-	-	6,684	-	5,984	10,529
	6031	Medicare: 1.45% of Total Wages	1,678	2,645	2,650	2,754	2,729	1,723	3,053
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	-	3,253	75	3,350	-	3,748
	6033	Workers' Compensation: (TW/100)*2.5833	410	371	4,720	540	4,862	173	544
	6034	PERS Contributions: TW*22%	25,111	40,157	40,204	56,712	41,410	25,324	46,326
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=2)	26,407	37,426	50,856	38,673	50,856	26,570	50,856
	6041	Utility Benefit: (380*12)*FTE (FTE=2)	5,655	752	9,120	8,049	9,120	4,567	9,120
		BENEFITS AND TAXES	**59,260**	**81,351**	**110,802**	**113,486**	**112,328**	**64,648**	**124,176**
		TOTAL PERSONNEL	**174,885**	**263,857**	**293,546**	**300,944**	**300,553**	**179,449**	**334,749**

	City Clerk's Office (100-52)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	148,109	226,430	242,690	262,271	249,697	152,879	283,893
6010	Overtime	370	-	-	-	-	-	-
6040	Employee Group Health Benefits (EGHB)	26,407	37,426	50,856	38,673	50,856	26,570	50,856
	Total personnel	**174,885**	**263,857**	**293,546**	**300,944**	**300,553**	**179,449**	**334,749**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Tavel/Training-Council	9,273	-	19,000	6,750	19,000	17,594	19,000
6061	Training/Travel-Clerk	2,332	3,483	4,800	3,800	7,800	2,124	9,300
6100	Supplies-Clerk	1,595	3,095	500	2,377	500	398	500
6101	Supplies-Council	-	46	500	315	500	35	500
6170	Telephone	-	-	-	-	-	-	-
6171	Staff Cellular Phones	710	1,020	1,600	1,132	1,680	677	1,750
6200	Minor Equipment	173	-	-	-	20,000	-	-
6321	Legal Fees	11,504	2,975	65,000	58,644	5,000	322	5,000
6334	Computer Services	-	3,966	-	-	-	-	-
6335	Other Purchase Services	12,659	16,444	17,200	18,816	16,000	15,140	23,800
6400	Insurance	2,557	2,540	2,700	2,508	9,935	1,771	-
6430	Allowance for Special Events	-	-	600	64	600	-	600
6502	Advertising	-	837	6,000	-	-	-	-
6503	Dues/Subscriptions	7,211	624	7,000	5,998	7,000	7,675	7,700
6505	Election Expenses	16,924	16,091	15,000	9,618	18,700	16,004	18,700
6507	Donations & Awards	934	155	800	386	800	681	800
6539	Miscellaneous Expenses	-	900	-	-	-	-	-
6700	Indirect Cost Recovery	(154,392)	(178,267)	(133,463)	(213,068)	(275,460)	(96,040)	(231,500)
6711	Admin Overhead - IT Services	17,246	17,106	17,539	25,765	33,260	12,473	22,800
	Total materials, supplies and services	**(71,275)**	**(108,985)**	**24,776**	**(76,896)**	**(134,685)**	**(21,145)**	**(121,050)**
	Total operating expenditures	**103,610**	**154,871**	**318,322**	**224,048**	**165,868**	**158,304**	**213,699**

Finance Department Personnel

(100-53)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	13401	Finance Director	-	-	136,591	-	141,372	-	130,768
MI	13402	Deputy Finance Director	-	-	101,624	-	119,450	-	111,587
R8	13101	General Ledger Accountant	-	-	78,182	-	80,137	-	82,140
R6	13107	Accounting Specialist II (AP/Payroll/Purchasing)	-	-	72,000	-	73,800	-	75,645
R6	13108	Accounting Specialist II (Sales Tax/Utility/AR) @50%	-	-	-	-	-	-	56,734
R5	13102	Accounting Specialist I (Sales Tax)	-	-	66,852	-	68,523	-	70,236
R5	13103	Accounting Specialist I (Sales Tax)	-	-	59,000	-	60,475	-	61,987
R5	13105	Accounting Specialist I (Front Desk/Utility Billing) @25%	-	-	15,906	-	16,304	-	16,712
R5	13106	Accounting Specialist I (Payroll/AP Lead)	-	-	67,000	-	68,675	-	70,392
R5	13107	Accounting Specialist I (Payroll/AP)	-	-	-	-	-	-	61,987
	6000	**SALARIES AND WAGES**	**410,925**	**339,754**	**656,155**	**537,972**	**628,736**	**316,374**	**738,188**
		Merit Increases (Bargaining Unit only)		-	-	-	3,848	-	12,396
	6010	Overtime	3,339	10,855	16,000	15,581	16,000	15,703	19,000
		Subtotal of miscellaneous wages	3,339	10,855	16,000	15,581	19,848	15,703	31,396
		TOTAL GROSS WAGES	**414,264**	**350,610**	**672,155**	**553,553**	**648,584**	**332,077**	**769,583**
	6022	Holiday Pay	-	-	-	3,136	-	11,821	3,000
	6023	Leave Cashout: (BW*2%) of FTEs (FTE=8.75)	11,513	1,826	8,359	3,816	40,064	19,123	9,917
	6030	Social Security Expense	229	1,213	-	856	1,300	16	-
	6031	Medicare: 1.45% of Total Wages	6,093	5,359	9,746	8,268	9,404	5,387	11,159
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	5,180	9,538	11,964	2,492	11,545	-	13,699
	6033	Workers' Compensation: (TW/100)*0.25833	1,642	1,052	17,364	1,987	1,675	658	1,988
	6034	PERS Contributions: TW*22%	89,151	72,025	147,874	163,848	142,689	79,638	169,308
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=8.75)	128,714	111,512	228,852	145,179	228,852	80,549	222,495
	6041	Utility Benefit: (380*12)*FTE (FTE=8.75)	14,578	15,508	41,040	23,116	41,040	16,074	26,220
		BENEFITS AND TAXES	**257,099**	**218,033**	**465,199**	**352,698**	**476,569**	**213,266**	**457,786**
		TOTAL PERSONNEL	**671,363**	**568,643**	**1,137,354**	**906,251**	**1,125,154**	**545,343**	**1,227,369**

	Finance Department (100-53)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	539,310	446,276	892,502	745,491	880,302	449,092	985,874
6010	Overtime	3,339	10,855	16,000	15,581	16,000	15,703	19,000
6040	Employee Group Health Benefits (EGHB)	128,714	111,512	228,852	145,179	228,852	80,549	222,495
	Total personnel	**671,363**	**568,643**	**1,137,354**	**906,251**	**1,125,154**	**545,343**	**1,227,369**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Training/Travel	14,450	5,029	20,000	22,300	20,000	10,327	20,000
6100	Supplies	8,875	12,544	22,500	13,299	11,000	11,267	16,000
6150	Gasoline/Diesel/Oil	574	1,087	1,100	982	1,200	667	1,200
6170	Telephone	131	131	300	127	250	47	100
6171	Staff Cellullar Phones	390	698	500	2,105	2,000	1,191	1,750
6200	Minor Equipment	8,349	810	23,500	24,064	11,000	4,800	8,000
6230	Vehicle Maint/Repair (ISF)	1,061	1,547	1,000	1,300	1,266	795	2,000
6231	Vehicle Parts & Tools	-	7	-	30	-	-	-
6310	Admin Outsources Services (Support)	3,257	112,426	119,000	65,740	95,000	46,262	90,000
6311	Auditing Expense BDO	106,044	84,810	100,000	76,840	100,000	37,671	127,500
6331	Hardware/Software Support	27,604	33,494	35,000	15,434	19,000	5,191	15,000
6335	Other Professional Fees	34,857	364,353	243,500	234,232	290,000	128,870	205,000
6400	Insurance	5,648	5,610	7,000	5,540	33,901	3,912	7,100
6502	Advertising	-	284	500	-	2,500	-	2,500
6503	Dues & Subscriptions	739	244	9,250	1,823	5,000	367	5,000
6506	Postage	270	3,707	1,000	1,090	1,300	303	1,000
6530	Finance Charges/Penalties	431	903	500	943	300	(55)	300
6531	Bank Charges	43,794	63,580	56,000	50,426	52,000	30,369	52,000
6532	Cash Over/Short	554	(24)	500	8	500	(20)	500
6533	IRS Penalties & Interest	1,080	-	4,400	4,592	4,000	899	2,000
6534	Collection/Small Claims	672	-	500	25	-	-	-
6539	Miscellaneous Expenses	3,728	100,598	5,000	1,676	4,000	2,054	4,000
6610	Loss-Fraudulaent Transactions	3,804	-	-	-	-	-	-
6700	Indirect Cost Recovery	(494,228)	(713,387)	(566,327)	(709,794)	(356,387)	(294,673)	(667,900)
6711	Administrative Overhead IT SVCS	22,811	22,625	25,000	34,079	33,260	11,526	30,100
	Total materials, supplies and services	**(205,106)**	**101,077**	**109,723**	**(153,139)**	**331,090**	**1,770**	**(76,850)**
	Total operating expenditures	**466,257**	**669,720**	**1,247,077**	**753,112**	**1,456,244**	**547,113**	**1,150,519**

Planning Department Personnel

		(100-54)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	P1	City Planner	-	-	103,674	-	107,302	-	111,058
R4	P3	Planning Clerk	-	-	54,536	-	55,899	-	57,297
	6000	**SALARIES AND WAGES**	**142,393**	**154,567**	**158,210**	**162,194**	**163,201**	**50,675**	**168,354**
		Merit Increases (Bargaining Unit only)	-	-	-	-	1,397	-	1,432
	6010	Overtime	22	14	-	-	-	-	-
		Subtotal of miscellaneous wages	**22**	**14**	**-**	**-**	**1,397**	**-**	**1,432**
		TOTAL GROSS WAGES	**142,414**	**154,581**	**158,210**	**162,194**	**164,599**	**50,675**	**169,787**
	6022	Holiday Pay	-	-	-	629	-	2,131	-
	6023	Leave Cashout: (BW*2%) of FTEs (FTE=2)	-	-	1,091	1,471	8,699	14,837	1,175
	6031	Medicare: 1.45% of Total Wages	2,084	2,184	2,294	2,024	2,387	926	2,462
	6032	Unemployment Insurance: 1.78%*TW	-	-	2,816	163	2,930	-	3,022
	6033	Workers' Compensation: (TW/100)*.25833	453	319	4,087	468	425	151	439
	6034	PERS Contributions: TW*22%	30,929	34,008	34,806	49,518	36,212	10,714	37,353
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=2)	26,476	28,060	50,856	27,148	50,856	13,349	50,856
	6041	Utility Benefit: (380*12)*FTE (FTE=2)	1,805	1,902	9,120	1,933	9,120	1,224	9,120
		BENEFITS AND TAXES	**61,748**	**66,472**	**105,070**	**83,353**	**110,628**	**43,331**	**104,426**
		TOTAL PERSONNEL	**204,162**	**221,053**	**263,280**	**245,546**	**275,227**	**94,007**	**274,213**

Planning Department (100-54)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY23 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	177,664	192,979	212,424	218,399	224,371	80,658	223,357
6010	Overtime	22	14	-	-	-	-	-
6040	Employee Group Health Benefits (EGHB)	26,476	28,060	50,856	27,148	50,856	13,349	50,856
	Total personnel	**204,162**	**221,053**	**263,280**	**245,546**	**275,227**	**94,007**	**274,213**
MATERIALS, SUPPLIES, & SERVICES:								
6061	Travel/Training	1,759	-	3,600	-	3,600	-	10,000
6100	Supplies	4,249	6,141	10,100	8,644	5,600	812	2,000
6103	Wearing Apparel	199	296	300	-	300	-	-
6150	Gasoline/Diesel/Oil	710	753	1,800	682	1,800	203	-
6153	Heating Fuel	4,025	3,611	2,040	5,168	3,437	113	-
6155	Water/Sewer/Garbage	793	988	1,400	1,010	1,038	169	-
6160	Electricity	1,779	1,560	1,440	1,928	1,876	498	-
6170	Telephone	66	66	200	64	200	23	50
6171	Staff Cellular Phones	336	326	840	516	84	338	750
6200	Minor Equipment	4,041	-	5,500	502	5,500	-	-
6230	Vehicle Maint/Repairs (ISF)	1,061	1,558	1,894	1,317	1,559	795	1,500
6231	Vehicle Parts & Tools	245	2,290	1,000	7	1,000	460	500
6320	Other Professional Services	76,541	44,454	46,000	43,785	20,000	53,128	50,000
6321	Legal Fees	-	-	1,000	-	1,000	-	-
6330	Other Professional Fees	21	-	114,183	54,966	20,000	-	30,000
6331	Hardware/Software Support	4,134	1,929	2,500	1,929	2,500	2,539	-
6400	Insurance	2,994	2,974	3,157	2,937	12,750	2,074	-
6502	Advertising	981	914	2,000	873	2,000	548	-
6503	Dues & Subscriptions	147	224	500	-	500	-	1,000
6539	Miscellaneous Expenses	9	77	1,000	23	1,000	51	-
6711	Admin Overhead-IT SVCS	17,246	16,262	17,539	25,765	33,260	12,473	22,800
	Total materials, supplies and services	**121,335**	**84,421**	**217,993**	**150,116**	**119,003**	**74,225**	**118,600**
	Total operating expenditures	**325,497**	**305,474**	**481,273**	**395,662**	**394,231**	**168,232**	**392,813**

Information Technology Services Personnel

(100-55)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	15401	IT Services Director	-	-	-	-	100,384	-	103,897
R6	15101	IT Technician	-	-	-	-	63,851	-	65,447
	6000	**SALARIES AND WAGES**	**97,645**	**88,439**	**96,989**	**97,540**	**164,235**	**81,500**	**169,344**
		Merit Increases (Bargaining Unit only)	-	-	-	-	-	-	1,636
	6010	Overtime	-	-	-	-	5,000	2,102	10,000
		Subtotal of miscellaneous wages	-	-	-	-	**5,000**	**2,102**	**11,636**
		TOTAL GROSS WAGES	**97,645**	**88,439**	**96,989**	**97,540**	**169,235**	**83,602**	**180,980**
	6022	Holiday Pay	-	-	-	-	-	1,965	500
	6023	Leave Cashout: (TW*5%) of FTEs (FTE=2)	-	15,528	5,000	5,372	8,212	38,567	9,049
	6031	Medicare: 1.45% of Total Wages	1,412	1,470	1,406	1,416	2,382	1,759	2,624
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	-	1,726	38	2,924	-	3,221
	6033	Workers' Compensation: (TW/100)*.25833	315	195	2,506	287	423	92	468
	6034	PERS Contributions: TW*22%	21,206	18,816	21,338	29,584	36,131	18,825	39,816
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=2)	15,244	14,118	25,428	13,701	50,856	15,162	50,856
	6041	Utility Benefit: (380*12)*FTE (FTE=2)	5,784	5,214	4,560	2,521	9,120	3,024	9,120
		BENEFITS AND TAXES	**43,962**	**55,342**	**61,964**	**52,919**	**110,048**	**79,393**	**115,654**
		TOTAL PERSONNEL	**141,607**	**143,781**	**158,953**	**150,459**	**279,283**	**162,994**	**296,634**

Information Technology Services (100-55)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY22 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	126,363	129,662	133,525	136,758	223,427	145,731	235,778
6010	Overtime	-	-	-	-	5,000	2,102	10,000
6040	Employee Group Health Benefits (EGHB)	15,244	14,118	25,428	13,701	50,856	15,162	50,856
	Total personnel	**141,607**	**143,781**	**158,953**	**150,459**	**279,283**	**162,994**	**296,634**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Training/Travel	-	-	5,000	113	10,000	719	10,000
6100	Supplies	757	3,238	5,000	4,150	7,000	4,444	7,000
6150	Gasoline/Diesel/Oil	1,041	936	1,440	1,685	3,000	2,038	4,000
6171	Staff Cellular Phones	415	2,049	2,000	1,320	2,000	2,146	3,500
6179	Connectivity Services	258,412	264,902	790,000	462,731	400,000	172,325	320,000
6200	Minor Equipment	16,383	22,393	30,000	33,278	35,000	12,065	3,500
6210	Equipment Rental	45,724	63,493	180,000	131,635	180,000	82,087	215,000
6230	Vehicle Maint/Repairs	1,061	1,548	1,894	1,300	1,280	795	3,000
6231	Vehicle Parts & Tools	7	462	-	142	1,000	2,907	3,000
6320	Other Professional Fees	163,331	122,022	115,000	90,732	115,000	57,649	100,000
6331	Hardware/Software Support	33,871	46,836	70,467	55,499	70,000	55,404	70,000
6335	Other Purchased Services	-	-	10,000	13,268	15,500	375	10,000
6400	Insurance	2,337	2,322	2,452	2,292	8,969	1,619	8,969
6539	Miscellanous Expenses	48	904	1,000	740	2,000	267	2,000
6700	Indirect Cost Recovery	(501,337)	(472,718)	(1,160,014)	(748,988)	(798,240)	(362,573)	(661,400)
6711	Admin Overhead-IT SVCS	65,424	64,891	58,724	99,155	33,260	47,316	86,300
	Total materials, supplies and services	**87,475**	**123,278**	**112,963**	**149,053**	**85,769**	**79,583**	**184,869**
	Total operating expenditures	**229,082**	**267,058**	**271,916**	**299,513**	**365,052**	**242,578**	**481,503**

City Attorney's Office Personnel

(100-56)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIII	30501	City Attorney	52,031	138,429	141,625	140,847	145,343	81,005	150,430
	6000	**SALARIES AND WAGES**	**52,031**	**138,429**	**141,625**	**140,847**	**145,343**	**81,005**	**150,430**
		Merit Increases (Bargaining Unit only)	-	-	-	-	-	-	-
	6010	Overtime	-	-	-	-	-	-	-
		Subtotal of miscellaneous wages	-	-	-	-	-	-	-
		TOTAL GROSS WAGES	**52,031**	**138,429**	**141,625**	**140,847**	**145,343**	**81,005**	**150,430**
	6023	Leave Cashout: (TW*5%) of FTEs (FTE=1)	6,400	-	-	(839)	7,267	-	7,522
	6031	Medicare: 1.45% of Total Wages	813	1,996	2,054	2,059	2,107	1,174	2,181
	6032	Unemployment Insurance: 1.78%*TW	-	-	2,478	56	2,587	-	2,678
	6033	Workers' Compensation: (TW/100)*.25833	455	285	3,659	419	375	134	389
	6034	PERS Contributions: TW*22%	11,300	30,459	31,158	43,339	31,975	17,956	44,000
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=1)	12,941	40,142	25,428	41,165	25,428	19,902	25,428
	6041	Utility Benefit: (380*12)*FTE (FTE=1)	294	-	-	-	-	-	-
		BENEFITS AND TAXES	**32,203**	**72,883**	**64,776**	**86,199**	**69,741**	**39,166**	**82,197**
		TOTAL PERSONNEL	**84,234**	**211,312**	**206,401**	**227,046**	**215,084**	**120,171**	**232,627**

CITY ATTORNEY'S OFFICE (100-56)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	71,293	171,170	180,973	185,881	189,656	100,269	207,199
6010	Overtime	-	-	-	-	-	-	-
6040	Employee Group Health Benefits (EGHB)	12,941	40,142	25,428	41,165	25,428	19,902	42,000
	Total personnel	**84,234**	**211,312**	**206,401**	**227,046**	**215,084**	**120,171**	**249,199**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Training/Travel	398	1,935	12,000	8,487	12,000	4,680	12,000
6100	Supplies	158	459	1,000	243	1,000	188	500
6150	Gasoline/Diesel/Oil	-	-	-	-	-	-	-
6171	Staff Cellular Phones	109	500	840	772	1,000	338	800
6320	Other Professional Fees	27,660	20,043	20,000	8,436	20,000	30,039	15,000
6321	Legal Fees	11,337	15,193	15,000	5,102	15,000	-	20,000
6335	Other Purchased Services	7,354	11,030	10,000	8,102	10,000	5,349	10,000
6400	Insurance	1,875	2,041	1,968	2,014	5,515	1,299	2,400
6410	Rents & Leases	-	9,301	10,346	7,627	11,000	5,489	3,000
6502	Advertising	-	-	1,000	-	-	-	-
6503	Dues & Subscriptions	-	1,300	1,500	1,480	1,500	1,256	1,200
6539	Miscellanous Expense	301	877	1,200	168	1,000	-	1,200
6700	Indirect Cost Recovery	(25,001)	(59,906)	(67,100)	(55,583)	(275,460)	(35,965)	(65,600)
6711	Admin Overhead-IT SVCS	14,438	14,321	14,684	21,571	33,260	10,442	19,100
	Total materials, supplies and services	**38,628**	**17,093**	**22,438**	**8,419**	**(164,185)**	**23,117**	**19,600**
	Total operating expenditures	**122,862**	**228,405**	**228,839**	**235,465**	**50,898**	**143,287**	**268,799**

Fire Department Personnel

		(100-60)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	16401	Fire Chief	-	-	116,684	-	119,602	-	123,788
PS6	16101	Fire Captain	-	-	81,943	-	83,992	-	86,092
PS2	16102	Firefighter/EMT	-	-	62,219	-	53,682	-	55,024
PS2	16103	Firefighter/EMT	-	-	57,742	-	55,024	-	56,400
PS2	16104	Firefighter/EMT	-	-	60,665	-	70,436	-	72,197
PS2	16105	Firefighter/EMT	-	-	59,185	-	56,400	-	57,810
PS2	16106	Firefighter/EMT	-	-	60,665	-	53,682	-	55,024
PS2	16107	Firefighter/EMT	-	-	54,992	-	52,373	-	53,682
PS4	16108	Lieutenant	-	-	67,336	-	67,336	-	69,019
PS4	16109	Lieutenant	-	-	67,336	-	67,336	-	69,019
PS4	16110	Lieutenant	-	-	67,336	-	67,336	-	69,019
R4	16111	Administrative Assistant	-	-	-	-	42,673	-	43,832
	6000	**SALARIES AND WAGES**	381,689	264,193	756,101	771,484	789,872	403,905	810,906
		Merit Increases (Bargaining Unit only)	-	-	-	-	19,747	-	20,273
	6004	Longevity Bonus	-	-	-	-	-	-	10,000
	6010	FLSA Overtime	40,017	41,529	70,000	115,409	70,000	73,755	120,000
	6011	Call-Back Overtime	33,525	52,064	50,000	62,474	50,000	22,836	50,000
	6020	Vacation Pay	-	-	-	1,795	-	-	-
	6021	Sick Pay	-	-	-	898	-	-	-
	6022	Holiday Pay	-	-	-	11,308	-	32,972	15,000
		Summer Intern Program	-	-	11,200	-	14,400	-	10,000
	9649	Volunteer Stipend	15,824	4,298	24,000	2,796	20,000	(160)	15,000
		Subtotal of miscellaneous wages	**89,366**	**97,890**	**155,200**	**194,679**	**174,147**	**129,403**	**240,273**
		TOTAL GROSS WAGES	**471,056**	**362,084**	**911,301**	**966,163**	**964,019**	**533,308**	**1,051,179**
	6023	Leave Cashout: (BW*6%) of FTEs (FTE=12)	15,977	11,033	38,365	28,401	47,392	34,989	48,654
	6030	Social Security 6.2% of Temp Salary	2,059	2,923	-	3,384	2,500	1,491	-
	6031	Medicare: 1.45% of Total Wages	10,360	9,862	13,214	14,669	11,454	8,432	15,242
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	738	16,381	1,272	17,143	-	18,711
	6033	Workers' Compensation: (TW/100)*2.5833	18,697	14,115	23,542	18,739	3,482	15,699	27,155
	6034	PERS Contributions: TW*22%	140,600	122,899	200,486	274,415	211,873	119,789	231,259
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=12)	188,735	127,991	279,708	163,750	330,564	104,443	305,136
	6041	Utility Benefit: (380*12)*FTE (FTE=12)	22,187	16,243	50,160	26,167	54,720	17,803	54,720
		BENEFITS AND TAXES	**398,614**	**305,804**	**621,856**	**530,797**	**679,128**	**302,646**	**700,878**
		TOTAL PERSONNEL	**869,670**	**667,887**	**1,533,157**	**1,496,960**	**1,643,147**	**835,953**	**1,752,056**

	Fire Department (100-60)	FY20 Actual	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	607,393	446,305	1,133,449	1,155,328	1,192,583	634,919	1,276,920
6010	Overtime	73,542	93,592	120,000	177,883	120,000	96,591	170,000
6040	Employee Group Health Benefits (EGHB)	188,735	127,991	279,708	163,750	330,564	104,443	305,136
	Total personnel	**869,670**	**667,887**	**1,533,157**	**1,496,960**	**1,643,147**	**835,953**	**1,752,056**
MATERIALS, SUPPLIES, & SERVICES:								
6061	Training/Travel	23,560	9,028	24,100	24,275	31,600	16,892	42,900
6100	Supplies	27,201	28,319	25,200	24,586	25,200	10,123	77,800
6103	Wearing Apparel	7,252	12,188	14,214	17,523	13,214	7,630	16,700
6150	Gasoline/Diesel/Oil	15,891	9,646	13,000	12,139	13,500	7,494	13,400
6153	Heating Fuel	21,206	19,735	21,000	22,713	20,000	21,114	35,400
6155	Water/Sewer/Garbage	4,190	5,614	8,500	24,892	4,459	-	11,600
6160	Electricity	18,951	16,718	19,250	18,268	18,205	11,625	21,200
6170	Telephone	1,010	1,978	2,500	3,183	2,500	1,837	2,400
6171	Staff Cellular Phones	1,217	1,467	2,500	1,229	5,000	1,555	4,000
6200	Minor Equipment	13,537	16,177	20,788	19,736	21,000	16,509	22,000
6230	Vehicle Maint/Repair (ISF)	1,891	692	14,500	17,333	18,000	8,210	18,000
6231	Vehicle Parts & Tools	22,897	26,948	30,450	20,987	48,000	12,318	28,000
6240	Property Maint	16,246	4,395	25,100	30,685	33,000	700	30,000
6335	Other Purchased Services	24,384	30,599	24,500	23,089	34,100	6,653	31,000
6400	Insurance	85,074	84,507	89,255	83,423	76,777	58,930	108,000
6502	Advertising	246	944	1,500	1,150	1,800	1,553	3,000
6503	Dues/Subscriptions	31,524	3,508	12,652	16,015	9,500	16,640	12,500
6530	Finance Charges/Penalties	-	-	-	126	-	-	500
6534	Collection/Ambulance Billing	-	27,126	31,200	13,155	31,200	-	31,200
6537	Fire Prevention Program	4,453	3,297	5,200	1,077	5,200	4,755	7,500
6539	Miscellaneous Expenses	523	1,209	1,500	1,823	1,500	570	1,500
6711	Admin Overhead-IT SVCS	17,246	17,105	17,539	25,765	33,260	8,714	22,800
	Total materials, supplies and services	**338,500**	**321,202**	**404,448**	**403,171**	**447,015**	**213,823**	**541,400**
	Total operating expenditures	**1,208,169**	**989,090**	**1,937,605**	**1,900,132**	**2,090,162**	**1,049,776**	**2,293,456**

Police Department Personnel

		(100-61)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	17401	Police Chief	-	-	129,780	-	133,673	-	117,691
PS6	17301	Police Lieutenant	-	-	112,476	-	106,537	-	109,200
PS6	17302	Police Lieutenant	-	-		-	-	-	109,200
PS4	17303	Police Officer III (INV)	-	-	79,994	-	84,093	-	86,195
PS5	17304	Police Officer IV (SGT)	-	-	105,238	-	90,801	-	93,071
PS4	17305	Police Officer IV (SGT)	-	-	107,870	-	95,398	-	97,783
PS5	17306	Police SGT	-	-	72,707	-	86,426	-	88,587
PS4	17307	Police Officer III (INV)	-	-	78,042	-	84,093	-	86,195
PS3	17308	Police Officer III (WANT UNIT)	-	-	72,461	-	86,196	-	88,351
PS3	17309	Police Officer II	-	-	83,804	-	79,813	-	81,808
PS3	17310	Police Officer II	-	-	81,760	-	75,967	-	77,866
PS3	17311	Police Officer II	-	-	74,070	-	72,307	-	74,115
PS3	17312	Police Officer II	-	-	70,501	-	65,506	-	67,144
PS3	17313	Police Officer II	-	-	85,899	-	79,813	-	81,808
PS3	17314	Police Officer II	-	-	74,070	-	74,115	-	75,968
PS3	17315	Police Officer II	-	-	68,781	-	72,307	-	74,115
PS3	17316	Police Officer II	-	-	62,350	-	68,823	-	70,544
PS3	17317	Police Officer II	-	-	62,350	-	48,522	-	49,735
PS3	17318	Police Officer II	-	-	-	-	-	-	74,115
PS2	17319	Administrative Assistant II	-	-	57,643	-	47,339	-	48,522
R5	17320	Community Service Officer	-	-	52,222	-	50,978	-	52,252
R5	17321	Community Service Officer	-	-	50,948	-	50,978	-	52,252
R5	17322	Evidence Custodian	-	-	56,237	-	56,271	-	57,678
R5	17323	Dispatch Supervisor	-	-	56,401	-	65,447	-	67,083
R5	17324	Public Safety Dispatcher I	-	-	49,706	-	46,184	-	47,339
R5	17325	Public Safety Dispatcher I	-	-	70,232	-	70,274	-	72,031
R5	17326	Public Safety Dispatcher I	-	-	49,706	-	46,184	-	47,339
R5	17327	Public Safety Dispatcher I	-	-	54,866	-	54,898	-	56,270
	6000	**SALARIES AND WAGES**	**924,351**	**992,167**	**1,920,115**	**1,797,103**	**1,892,943**	**896,618**	**2,104,258**
		Merit Increases (Bargaining Unit only)	-	-	-	-	47,324	-	52,606
		Field Training	-	-	-	-	12,000	-	-
	6010	Shift Differential and Overtime	180,744	149,027	200,000	229,494	240,000	152,296	266,208
		Subtotal of miscellaneous wages	**180,744**	**149,027**	**200,000**	**229,494**	**299,324**	**152,296**	**318,814**
		TOTAL GROSS WAGES	**1,105,095**	**1,141,193**	**2,120,115**	**2,026,598**	**2,192,267**	**1,048,914**	**2,423,072**
	6020	Vacation Pay	-	-	-	-	-	100	-
	6021	Sick Pay	-	-	-	-	-	100	-
	6022	Holiday Pay	-	-	12,662	15,911	-	58,769	30,000
	6023	Leave Cashout: (BW*6%) of FTEs (FTE=27.9)	43,467	31,324	111,864	52,911	113,577	111,754	126,255
	6031	Medicare: 1.45% of Total Wages	24,390	28,409	31,816	30,671	27,448	17,884	35,135
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	28,189	39,056	2,280	39,022	-	43,131
	6033	Workers' Compensation: (TW/100)*2.5833	46,266	33,151	56,682	39,775	56,633	31,024	62,595
	6034	PERS Contributions: TW*22%	341,563	389,607	482,721	642,358	482,299	263,397	533,076
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=27.9)	473,501	451,866	686,556	517,817	737,412	186,372	709,441
	6041	Utility Benefit: (380*12)*FTE (FTE=27.9)	46,643	41,935	123,120	51,284	132,240	32,916	127,224
		BENEFITS AND TAXES	**975,829**	**1,004,481**	**1,544,477**	**1,353,008**	**1,588,630**	**702,318**	**1,666,857**
		TOTAL PERSONNEL	**2,080,924**	**2,145,674**	**3,664,592**	**3,379,606**	**3,780,897**	**1,751,232**	**4,089,929**

Police Department (100-61)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	1,426,680	1,544,781	2,778,036	2,632,294	2,803,485	1,412,563	3,114,280
6010	Overtime	180,744	149,027	200,000	229,494	240,000	152,296	266,208
6040	Employee Group Health Benefits (EHGB)	473,501	451,866	686,556	517,817	737,412	186,372	709,441
	Total personnel	**2,080,924**	**2,145,674**	**3,664,592**	**3,379,606**	**3,780,897**	**1,751,232**	**4,089,929**
MATERIALS, SUPPLIES, & SERVICES:								
6002	Relocation Expenses	3,732	15,199	5,100	-	10,000	2,688	10,000
6060	Travel/Training	16,105	49,950	41,000	46,900	50,000	49,200	60,000
6100	Supplies	11,956	81,486	27,500	29,013	27,000	27,267	30,000
6012	SART Exams	(493)	5,632	10,000	7,416	10,000	-	10,000
6103	Employee Wearing Apparel	11,492	10,506	23,650	21,770	20,000	14,497	25,000
6150	Gasoline/Diesel/Oil	39,463	29,968	36,000	44,924	36,000	34,393	36,000
6153	Heating Fuel	27,996	25,424	25,500	32,283	26,000	32,724	59,500
6155	Water/Sewer/Garbage	7,321	7,997	10,000	8,235	8,397	4,690	8,600
6160	Electricity	43,488	39,629	44,000	42,111	42,465	25,774	47,000
6170	Telephone	15,791	17,005	20,500	20,651	19,000	11,314	17,000
6171	Staff Cellular Phones	5,133	6,938	17,000	6,347	10,000	10,112	20,000
6200	Minor Equipment	21,223	32,896	25,000	24,969	25,000	4,325	27,000
6230	Vehicle Maint/Repair (ISF)	14,254	17,028	33,000	20,785	17,554	11,320	20,600
6231	Vehicle Parts & Tools	5,820	1,774	6,000	18,610	8,000	17,415	28,400
6240	Property Maint	-	-	-	129	-	-	-
6335	Other Purchased Services	16,221	55,798	30,000	45,551	35,000	22,246	81,000
6400	Insurance	196,761	195,520	250,000	193,058	109,232	136,345	249,000
6401	Insurance-Ded Ecp & Other	-	-	15,000	-	15,000	-	10,000
6503	Dues/Subscriptions	715	1,476	1,000	1,544	1,000	2,841	3,000
6539	Miscellaneous Expenses	198	2,424	-	374	-	345	-
6711	Admin Overhead IT-SVCS	61,664	61,162	62,712	92,125	33,260	44,596	-
9736	Leased Properties	-	16,000	-	(1,648)	-	-	-
	Total materials, supplies and services	**498,838**	**673,812**	**682,962**	**655,147**	**502,907**	**452,093**	**742,100**
	Total operating expenditures	**2,579,763**	**2,819,487**	**4,347,554**	**4,034,752**	**4,283,804**	**2,203,325**	**4,832,029**

Public Works-Admin Personnel

(100-65)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	19401	Public Works Director 15%	-	-	19,228	-	19,901	-	20,598
R4	19101	Admin Assistant 15%	-	-	7,434	-	7,620	-	7,811
	6000	**SALARIES**	**31,486**	**31,328**	**26,662**	**33,017**	**27,521**	**15,860**	**28,408**
	6010	Overtime	148	285	3,000	410	3,000	65	-
		Merit Increase	-	-	-	-	191	27	195
		Subtotal of miscellaneous wages	**148**	**285**	**3,000**	**410**	**3,191**	**91**	**195**
		Subtotal Total Wages	**31,633**	**31,613**	**29,662**	**33,427**	**30,712**	**15,952**	**28,604**
	6020	Vacation Pay	-	-	-	13	-	-	-
	6022	Holiday Pay	-	-	-	55	-	53	-
	6023	Leave Cashout	117	1,496	209	1,021	152	7,220	156
	6031	Medicare: 1.45% of Total Wages	466	465	387	451	445	304	415
	6032	Unemployment Insurance: 1.78%*TW	-	-	475	19	547	-	509
	6033	Workers' Compensation: (TW/100)*2.5833	87	54	689	79	793	28	74
	6034	PERS Contributions: TW*22%	6,870	6,745	5,866	10,229	6,757	3,567	6,293
	6040	Employee Group Benefits: (2119*12)*FTE	11,071	10,848	7,628	10,254	7,628	3,758	7,628
	6041	Utility Benefit: (380*12)*FTE (FTE=0.3)	608	640	1,368	623	1,368	308	1,368
		BENEFITS AND TAXES	**19,220**	**20,249**	**16,621**	**22,743**	**17,691**	**15,185**	**16,443**
		TOTAL PERSONNEL	**50,854**	**51,862**	**46,283**	**56,170**	**48,403**	**31,137**	**45,047**

Public Works Admin. (100-65)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	39,635	40,728	35,655	45,506	37,774	27,314	37,418
6010	Overtime	148	285	3,000	410	3,000	65	-
6040	Employee Group Health Benefits	11,071	10,848	7,628	10,254	7,628	3,758	7,628
	Total Personnel	**50,854**	**51,862**	**46,283**	**56,170**	**48,403**	**31,137**	**45,047**
MATERIALS, SUPPLIES, & SERVICES								
6060	Travel/Training	2,738	463	8,000	6,314	10,000	1,340	10,000
6100	Supplies	1,763	2,206	3,000	4,109	4,000	1,955	4,000
6103	Wearing Apparel	28	-	-	8	-	-	-
6150	Gasoline/Diesel/Fuel	2,332	304	3,000	4,031	5,000	278	4,000
6153	Heating Fuel	25,076	17,193	8,000	15,057	8,200	5,097	9,800
6155	Water/Sewer/Garbage (4.04% of City Shop)	793	988	1,302	1,061	1,038	2,655	4,400
6160	Electricity (3.75% of City Shop)	4,289	4,206	3,000	1,068	1,876	316	580
6170	Telephone	63	66	150	64	50	23	50
6171	Staff Cellular Phones	1,220	859	2,347	731	2,000	677	1,500
6200	Minor Equipment	173	-	-	-	-	-	-
6230	Vehicle Maint/Repair (ISF)	2,242	2,553	3,788	3,622	2,457	2,358	4,300
6231	Vehicle Parts & Tools	1,040	1,382	1,000	6,553	3,000	938	3,000
6232	Tires & Wheels	-	-	-	-	-	-	-
6335	Other Purchased Services	63	-	173,785	2,240	71,208	47,148	12,500
6400	Insurance	2,414	2,398	2,300	2,368	21,090	1,672	3,060
6503	Dues & Subscriptions	612	500	500	502	500	450	500
6539	Miscellaneous Expenses	699	6,829	3,000	1,090	3,000	626	3,000
6711	Admin Overhead-IT Services	15,842	15,713	-	23,668	33,260	11,457	20,900
	Total materials, supplies and services	**61,387**	**55,659**	**213,172**	**72,486**	**166,679**	**76,990**	**81,590**
	Total Operating Expenditures	**112,241**	**107,521**	**259,455**	**128,655**	**215,081**	**108,126**	**126,637**

Streets & Roads personnel

(100-66)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL									
MII	19401	Public Works Director 5%	-	-	6,441	-	6,666	-	6,899
R4	19101	Public Works Admin Assistant 5%	-	-	2,478	-	2,540	-	2,603
R6	20101	Streets & Roads - Foreman	-	-	98,705	-	101,173	-	103,702
R4	20102	Grader Operator	-	-	84,591	-	86,706	-	88,874
R4	20103	Grader Operator	-	-	84,591	-	86,706	-	88,874
R4	20104	Grader Operator	-	-	63,131	-	64,710	-	66,327
R4	20105	Operator/Driver	-	-	60,125	-	61,628	-	63,169
R4	20107	Driver ($47,110 @ 50% HR, 25% S&R, 12.5% HW, 12.5% HS)	-	-	12,367	-	12,676	-	12,993
		Temporary Driver	-	-	-	-	-	-	36,400
	6000	**SALARIES AND WAGES**	**364,769**	**383,898**	**412,429**	**348,635**	**422,805**	**171,056**	**469,841**
		Merit Increases (Bargaining Unit only)	-	-	-	-	10,403	-	11,574
	6010	Overtime	25,758	38,536	20,500	65,476	35,000	24,596	35,000
		Subtotal of miscellaneous wages	**25,758**	**38,536**	**20,500**	**65,476**	**45,403**	**24,596**	**46,574**
		TOTAL GROSS WAGES	**390,526**	**422,434**	**432,929**	**414,111**	**468,208**	**195,652**	**516,415**
	6022	Holiday Pay	-	-	-	3,414	-	10,913	5,000
	6023	Leave Cashout: (BW*3%) of FTEs (FTE=5.23) (Salaries reflect FTE)	19,835	26,929	12,105	12,017	12,484	35,328	12,796
	6031	Medicare: 1.45% of Total Wages	6,024	6,666	6,277	6,417	6,789	3,570	7,488
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	-	7,706	245	8,334	-	9,192
	6033	Workers' Compensation: (TW/100)*2.5833	13,862	9,383	11,184	14,979	12,095	9,226	13,341
	6034	PERS Contributions: TW*22%	83,724	89,769	95,244	127,826	103,006	51,654	113,611
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=5.23)	137,984	137,362	132,988	107,290	132,988	50,159	132,988
	6041	Utility Benefit: (380*12)*FTE (FTE=5.23)	13,127	12,399	23,849	17,210	23,849	8,402	23,849
		BENEFITS AND TAXES	**274,555**	**282,508**	**289,355**	**289,399**	**299,545**	**169,252**	**313,266**
		TOTAL PERSONNEL	**665,082**	**704,942**	**722,284**	**703,510**	**767,753**	**364,903**	**829,680**

	Streets & roads (100-66)	FY20 Actuals	FY21 Budget	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	501,340	529,044	568,795	530,744	599,765	290,149	661,692
502	Overtime	25,758	38,536	20,500	65,476	35,000	24,596	35,000
512	Employee Group Health Benefits (EHGB)	137,984	137,362	132,988	107,290	132,988	50,159	132,988
	Total personnel	**665,082**	**704,942**	**722,284**	**703,510**	**767,753**	**364,903**	**829,680**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	120	-	-	120	-	-	-
6100	Supplies	1,828	4,500	4,500	4,789	4,500	1,773	4,500
6103	Wearing Apparel	1,056	2,500	3,000	2,776	4,000	690	5,000
6111	Signs	-	4,500	4,500	3,460	4,500	-	4,500
6131	Street Maint Gravel	-	18,000	1,081,760	1,040,404	530,000	702,008	440,000
6132	Salt	15,100	50,000	50,000	49,943	50,000	27,029	70,000
6140	Calcium Chloride	18,233	50,000	50,000	49,878	50,000	59,601	70,000
6141	Asphalt Products/Supplies	-	3,500	3,500	-	-	-	-
6150	Gasoline/Diesel/Oil	68,533	72,000	70,000	37,264	70,000	10,172	70,000
6153	Heating Fuel (6.12% of City Shop)	4,820	8,500	6,000	36,715	11,168	59,391	96,796
6155	Water/Sewer/Garbage (11.11% of City Shop)	2,181	3,579	3,600	2,828	2,853	1,452	2,700
6160	Electricity (4.28% of City Shop)	2,030	14,832	3,000	2,198	2,136	1,757	3,200
6161	Electricity Street Lights	50,118	60,000	60,000	70,789	60,000	36,558	70,000
6170	Telephone	33	500	50	32	50	12	50
6171	Staff Cellular Phones	871	1,680	1,680	1,561	2,500	957	2,500
6200	Minor Equipment	4,949	7,000	3,500	5,296	10,000	1,720	10,000
6230	Vehicle Maint/Repair	142,436	189,422	190,000	135,728	146,047	79,502	150,000
6231	Vehicle Parts & Tools	62,802	50,000	50,000	111,812	70,000	40,392	70,000
6232	Tires & Wheels	2,892	18,000	18,000	7,833	18,000	779	10,000
6250	Street Light MT & Pole Repair	1,339	19,000	19,100	6,146	20,000	-	20,000
6335	Other Purchased Services	9,535	10,000	7,000	8,832	-	7,664	10,000
6400	Insurance	20,541	35,004	20,000	20,378	45,000	14,392	26,300
6502	Advertising	30	200	200	-	-	-	-
6711	Admin Overhead-IT SVCS	14,438	14,684	20,063	21,571	33,260	10,442	19,000
	Total materials, supplies and services	**423,886**	**637,401**	**1,669,453**	**1,620,352**	**1,134,015**	**1,056,289**	**1,154,546**
	Total operating expenditures	**1,088,968**	**1,342,343**	**2,391,737**	**2,323,861**	**1,901,769**	**1,421,193**	**1,984,226**

Property maintenance

		(100-70)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	19401	Public Works Director 5%	-	-	6,407	-	6,631	-	6,863
R4	19101	Admin Assistant 5%	-	-	2,478	-	2,540	-	2,603
R6	22101	Building Maintenance Foreman	-	-	66,812	-	68,482	-	70,194
R4	22102	Maintenance Worker	-	-	51,938	-	53,237	-	54,568
R4	22103	Maintenance Worker	-	-	44,875	-	45,997	-	47,147
R4	22104	Maintenance Worker	-	-	71,333	-	73,116	-	74,944
R4	22107	Maintenance Worker	-	-	57,262	-	58,693	-	60,161
R1	18901	Temp Maint Worker (5.15 - 10.15, 800 hrs @18/hr)	-	-	14,080	-	14,432	-	14,793
R1	18902	Temp Maint Worker (5.15 - 10.15, 800 hrs @18/hr)	-	-	14,080	-	14,432	-	14,793
R4		Maintenance Worker	-	-	-	-	-	-	-
	6000	**SALARIES AND WAGES**	**298,447**	**311,573**	**329,264**	**299,263**	**337,559**	**152,825**	**346,065**
		Merit Increases (Bargaining Unit only)	-	-	-	-	8,273	-	8,480
	6010	Overtime	89,424	69,060	79,963	78,084	50,000	38,643	50,000
		Subtotal of miscellaneous wages	**89,424**	**69,060**	**79,963**	**78,084**	**58,273**	**38,643**	**58,480**
		TOTAL GROSS WAGES	**387,872**	**380,633**	**409,227**	**377,348**	**395,833**	**191,468**	**404,545**
	6022	Holiday Pay	-	-	-	2,932	-	9,526	7,000
	6023	Leave Cashout: (BW*2%) of FTEs (FTE=5.1) (Salaries reflect FTE)	9,424	6,866	6,408	19,298	27,261	30,697	6,921
	6030	Social Security (6.2% of Temp Salary)	623	831	1,746	223	1,790	218	1,834
	6031	Medicare: 1.45% of Total Wages	6,014	5,967	5,354	6,080	5,740	3,471	5,866
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	-	5,861	365	7,046	-	7,201
	6033	Workers' Compensation: (TW/100)*2.5833	-	8,307	9,539	11,271	10,226	5,422	10,451
	6034	PERS Contributions: TW*22%	82,053	78,189	81,238	117,168	87,083	49,357	89,000
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=5.1)	129,902	134,206	129,683	133,803	129,683	64,438	129,683
	6041	Utility Benefit: (380*12)*FTE (FTE=5.1)	19,716	27,975	23,256	32,210	23,256	17,499	23,256
		BENEFITS AND TAXES	**247,732**	**262,341**	**263,085**	**323,349**	**292,083**	**180,626**	**281,212**
		TOTAL PERSONNEL	**635,604**	**642,973**	**672,312**	**700,697**	**687,916**	**372,094**	**685,756**

Property Maintenance (100-70)		FY20 Actual	FY21 Actual	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	416,278	439,707	462,666	488,809	508,233	269,013	506,074
6010	Overtime	89,424	69,060	79,963	78,084	50,000	38,643	50,000
6040	Employee Group Health Benefits (EHGB)	129,902	134,206	129,683	133,803	129,683	64,438	129,683
	Total personnel	**635,604**	**642,973**	**672,312**	**700,697**	**687,916**	**372,094**	**685,756**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	-	6,381	8,000	-	8,000	-	8,000
6100	Supplies	1,838	2,310	2,000	5,010	5,000	1,801	5,000
6103	Wearing Apparel	3,978	5,084	5,000	1,808	5,000	1,108	5,000
6105	Cleanup Greenup Supplies	-	700	700	400	700	181	1,000
6106	Paint Supplies	3,774	38	3,000	659	2,000	(96)	2,000
6107	Electrical Supplies	2,123	5,391	7,000	6,280	7,000	2,732	5,000
6108	Plumbing Supplies	6,009	5,666	7,000	5,804	7,000	1,644	7,000
6110	Materials	67	16	2,000	292	5,000	2,112	5,000
6111	Boardwalk Repair Supplies	-	-	15,000	6,148	10,000	(4,035)	10,000
6142	Glycol Supplies	3,140	7,530	12,000	87	15,000	-	10,000
6150	Gasoline/Diesel/Oil	12,260	9,511	10,000	22,515	10,000	8,035	15,000
6153	Heating Fuel (42.86% of City Shop)	49,707	36,405	43,389	44,279	28,924	36,649	94,100
6155	Water/Sewer/Garbage (7.59% of City Shop)	13,138	16,445	17,400	97,429	17,268	1,285	2,300
6160	Electricity (8.02% of City Shop)	18,432	11,957	12,000	9,961	9,783	6,382	11,600
6170	Telephone	97	44	100	48	100	17	50
6171	Staff Cellular Phones	621	676	1,000	1,189	1,680	645	1,700
6200	Minor Equipment	18,401	2,558	10,000	3,915	8,000	4,888	8,000
6201	Boiler Expense	12,819	18,633	25,000	9,175	25,000	5,117	25,000
6230	Vehicle Maint. Repair (ISF)	4,245	6,249	6,006	6,197	5,713	3,261	6,200
6231	Vehicle Parts & Tools	6,072	6,221	10,000	5,749	10,000	1,690	5,000
6240	Wind Turbine Contract	1,117	-	11,700	10,243	11,000	7,200	11,000
6241	Parks Maintenance	5,299	7,933	45,000	26,702	45,000	334	45,000
6242	Boardwalk Lighting Project	71,927	44,516	43,373	-	-	34	50,000
6250	Carpentry Expense	1,767	2,696	10,000	2,524	5,000	819	25,000
6335	Other Purchased Services	27,520	38,645	25,000	24,117	25,000	3,546	15,000
6400	Insurance	11,258	11,191	12,236	11,050	34,758	7,804	14,300
6510	4th of July	400	1,500	2,000	700	400	11	1,000
6539	Miscellanouse Expenses	17	794	1,300	-	1,300	1,032	15,000
6700	Indirect Cost Recovery	(297,591)	(312,348)	(350,000)	(365,467)	(346,153)	(117,703)	(319,000)
6711	Admin Overhead -IT Services	27,473	25,905	28,000	41,045	33,260	19,869	36,200
	Total materials, supplies and services	**5,907**	**(37,354)**	**8,815**	**(22,142)**	**(9,268)**	**(3,638)**	**120,450**
	Total operating expenditures	**648,880**	**(37,354)**	**676,221**	**678,555**	**678,649**	**368,456**	**806,206**

Community Services

(100-72)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
MATERIALS, SUPPLIES, & SERVICES								
6155	Bethel Winter House	-	-	33,520	-	33,520	-	3,298
6171	Bethel Friends of Canines	-	-	17,000	-	85,000	102,000	85,000
6430	Community Action Grant	95,105	73,906	80,000	46,422	100,000	139,257	86,000
6431	UAF 4-H Contribution	112,000	112,000	112,000	-	112,000	-	112,000
6509	Kusko Consortium Library Agreement	51,665	33,800	72,600	68,010	72,600	-	72,600
6512	Donation-Ice Road Maintenance	-	9,000	9,000	9,000	9,000	-	-
9755	Bethel Search & Rescue	-	20,000	20,000	20,000	20,000	-	-
	Parks & Recreation Coordinator	-	-	-	-	70,000	-	-
	Total Donations	**258,770**	**248,706**	**344,120**	**143,432**	**502,120**	**241,257**	**358,898**

In-Kind & Transfers (100-73)

(100-73)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
TRANSFERS								
6640	Cash Transfer to YKRHASTC - General Sales Tax *8.33%	471,064	605,877	666,667	608,174	649,740	382,549	683,060
6641	Cash Transfer to YKRHASTC - Alchohol Sales Tax *3.33%	20,856	12,866	16,666	12,388	16,650	5,803	14,319
6643	*Cash Transfer to Transit Bus	-	-	85,000	27,992	-	30,100	95,921
6647	Xfer out to Fleet Replacement Fund	-	-	100,000	503,573	125,000	-	80,000
6667	Cash Transfer to YKRHASTC - Alaska Remote Sellers Sales Tax*8.33%	-	-	-	23,341	49,980	-	54,145
9552	Cash Transfer to YKRHASTC - Marijuana Tax*3.33%	-	24,911	28,333	27,579	28,305	16,034	28,305
	Community Service Patrol Program	-	-	32,308	-	32,308	-	32,308
	School Resource Officer	-	-	-	-	15,130	7,497	15,130
	Total In-Kind Transfers	**491,920**	**643,654**	**928,974**	**1,203,047**	**917,113**	**441,983**	**1,003,188**

Special Revenue Funds

270 - Community Service Patrol

410 - Enhanced 911 System

740 - School Resource Officer

Community Service Patrol Program

Personnel (270-50)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
R5	28101	Community Service Patrol	-	-	50,891	-	48,522	-	49,735
R5	28102	Community Service Patrol	-	-	48,493	-	47,339	-	48,522
R5	28103	Community Service Patrol	-	-	48,493	-	48,522	-	49,735
	6000	**SALARIES AND WAGES**	**172,281**	**127,184**	**147,878**	**199,537**	**144,383**	**80,065**	**147,993**
		Shift differential @3.5% of base wages	-	-	5,176	-	5,053	-	5,180
		Merit Increases (Bargaining Unit only)	-	-	-	-	3,610	-	3,700
	6010	Overtime	10,682	24,220	12,345	24,694	15,000	9,343	-
		Subtotal of miscellaneous wages	**10,682**	**24,220**	**17,521**	**24,694**	**23,663**	**9,343**	**8,880**
		TOTAL GROSS WAGES	**182,963**	**151,404**	**165,399**	**224,231**	**168,046**	**89,408**	**156,872**
	6022	Holiday Pay	-	-	-	1,329	-	6,583	5,000
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=3)	1,821	7,204	7,394	-	7,219	8,273	7,400
	6031	Medicare: 1.45% of Total Wages	2,773	2,316	2,398	3,317	2,437	1,549	2,275
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	-	2,944	564	2,991	-	2,792
	6033	Workers' Compensation: (TW/100)*2.5833	552	3,288	4,273	3,156	4,341	2,433	4,052
	6034	PERS Contributions: TW*22%	40,252	33,311	36,388	49,980	36,970	22,486	34,512
	6040	Employee Group Benefits: (2119*12)*FTE	65,029	68,681	76,284	83,614	76,284	27,652	76,284
	6041	Utility Benefit: (380*12)*FTE (FTE=3)	4,259	13,485	13,680	15,622	13,680	2,064	13,680
		BENEFITS AND TAXES	**114,686**	**128,285**	**143,361**	**157,581**	**143,922**	**71,039**	**145,995**
		TOTAL PERSONNEL	**297,649**	**279,689**	**308,759**	**381,812**	**311,968**	**160,448**	**302,867**

	Community Service Patrol Program (270-50)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	221,938	186,788	220,130	273,504	220,684	123,453	226,583
502	Overtime	10,682	24,220	12,345	24,694	15,000	9,343	-
512	Employee Group Health Benefits (EHGB)	65,029	68,681	76,284	83,614	76,284	27,652	76,284
	Total Personnel	**297,649**	**279,689**	**308,759**	**381,812**	**311,968**	**160,448**	**302,867**
MATERIALS, SUPPLIES, & SERVICES:								
6100	Supplies	2,551	3,080	4,000	416	4,000	-	4,000
6103	Wearing Apparel	1,039	-	1,800	-	1,800	-	1,800
6150	Gasoline/Diesel/Fuel	7,308	7,314	7,000	8,226	16,000	5,308	16,000
6153	Heating Fuel	-	-	-	59	88	(59)	100
6171	Staff Cellular Phones	1,025	940	1,500	335	1,500	-	800
6170	Telephone	-	-	-	-	-	-	-
6400	Insurance	-	-	-	2,782	15,686	1,965	3,600
6440	In-Kind Expenses/Grant Match	-	-	32,308	-	32,308	-	32,308
	Total materials, supplies and services	**11,924**	**11,334**	**46,608**	**11,818**	**71,382**	**7,214**	**58,608**
	Total Operating Expenditures	**309,573**	**291,023**	**355,367**	**393,631**	**383,350**	**167,662**	**361,475**

E-911 Services Fund Personnel

(410-50)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January 2023 Actuals	FY24 Budget
PERSONNEL:									
MII	17401	Police Chief 10% (90% GF)	-	-	14,420	-	14,925	-	13,077
R5	17120	Public Safety Dispatcher	-	-	53,559	-	54,898	-	56,270
	6000	**SALARIES AND WAGES**	**63,733**	**37,410**	**67,979**	**40,427**	**69,823**	**49,241**	**69,347**
		Merit Increases (Bargaining Unit only)			-		1,372		-
	6010	Overtime	156	4,535	5,000	2,595	5,000	9,537	-
		Subtotal of miscellaneous wages	**156**	**4,535**	**5,000**	**2,595**	**6,372**	**9,537**	**-**
		TOTAL GROSS WAGES	**63,889**	**41,945**	**72,979**	**43,022**	**76,195**	**58,778**	**69,347**
	6022	Holiday Pay	-	-	-	844	-	4,884	2,000
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=1.1)	-	-	3,399	-	10,023	3,768	3,467
	6031	Medicare: 1.45% of Total Wages	1,416	999	1,058	678	1,105	1,057	1,006
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	-	1,299	75	1,356	-	1,234
	6033	Workers' Compensation: (TW/100)*2.5833	192	120	1,885	216	197	70	179
	6034	PERS Contributions: TW*22%	20,947	13,333	16,055	9,650	16,763	14,835	15,256
	6040	Employee Group Benefits: (2119*12)*FTE	22,449	13,617	27,971	10,710	27,971	30,427	27,971
	6041	Utility Benefit: (380*12)*FTE (FTE=1.1)	2,916	1,136	5,016	2,131	5,016	3,413	5,016
		BENEFITS AND TAXES	**47,921**	**29,206**	**56,684**	**24,303**	**62,431**	**58,454**	**56,130**
		TOTAL PERSONNEL	**111,810**	**71,151**	**129,663**	**67,325**	**138,626**	**117,232**	**125,477**

E-911 Services Fund (410-50)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
REVENUES:								
4428	Surcharge	137,268	156,248	144,000	146,512	144,000	86,284	148,000
9416	Public Safety Dispatch Contract w/SOA	-	-	-	-	-	-	-
	Total Revenue	**137,268**	**156,248**	**144,000**	**146,512**	**144,000**	**86,284**	**148,000**
PERSONNEL:								
	Salaries, Benefits & Taxes excluding EGHB	89,205	52,999	96,692	54,021	105,655	77,267	97,506
6010	Overtime	156	4,535	5,000	2,595	5,000	9,537	-
6040	Employee Group Health Benefits (EHGB)	22,449	13,617	27,971	10,710	27,971	30,427	27,971
	Total personnel	**111,810**	**71,151**	**129,663**	**67,325**	**138,626**	**117,232**	**125,477**
MATERIALS, SUPPLIES, & SERVICES:								
6170	911 Phone Lines	-	-	-	-	-	-	-
6171	Staff Cellular Phones	-	-	-	-	-	-	-
6335	Other Purchased Services	38,721	35,255	57,000	18,457	60,000	46,450	-
6400	Insurance	1,994	1,981	-	1,996	6,022	1,381	2,500
6410	Rents & Leases	4,800	5,206	5,800	18,384	5,800	12,793	13,000
6500	Drug Testing	-	-	-	-	-	-	-
6503	Dues & Subscriptions	-	-	-	-	-	-	-
	Total Operating Expenditures	**45,515**	**42,442**	**62,800**	**38,836**	**71,822**	**60,624**	**125,477**
	NET Operating Profit/(Loss)	**(20,057)**	**42,655**	**(48,463)**	**40,351**	**(66,448)**	**(91,572)**	**22,523**

School Resource Officer Program Personnel

(740-50)			FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:							
PS3	6000	Police Officer II @25%	-	-	22,575	-	22,575
		SALARIES AND WAGES	**-**	**-**	**22,575**	**-**	**22,575**
		Merit Increases (Bargaining Unit only)	-	-	-	-	-
		Field Training	-	-	-	-	-
		Shift Differential and Overtime	-	-	-	-	-
		Subtotal of miscellaneous wages	**-**	**-**	**-**	**-**	**-**
		TOTAL GROSS WAGES	**-**	**-**	**22,575**	**-**	**22,575**
	6022	Holiday Pay			-	-	-
	6023	Leave Cashout: (BW*6%) of FTEs (FTE=1)	-	-	1,355	-	1,355
	6031	Medicare: 1.45% of Total Wages	-	-	327	-	327
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	-	402	-	402
	6034	Workers' Compensation: (TW/100)*2.5833	-	-	583	-	583
	6044	PERS Contributions: TW*22%	-	-	4,967	-	4,967
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=1)	-	-	6,357	6,357	6,357
	6041	Utility Benefit: (380*12)*FTE (FTE=1)	-	-	1,140	1,140	1,140
		BENEFITS AND TAXES	**-**	**-**	**15,130**	**7,497**	**15,130**
		TOTAL PERSONNEL COSTS	**-**	**-**	**37,705**	**7,497**	**37,705**

City of Bethel
Enterprise Funds

400 - Multi-Use Recreation Center Enterprise Fund

500 - Solid Waste Enterprise Fund

510 - Water & Sewer Enterprise Fund

520 - Municipal Dock Enterprise Fund

530 - Leased Properties Enterprise Fund

560 - Bethel Transit System Enterprise Fund

Yukon Kuskokwim Regional Health and Aquatic Safety Training Center (400-50)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
REVENUES:								
43-4360	Pro Shop Revenue	34,516	16,683	40,000	34,216	40,000	21,515	42,000
43-4361	Concession Revenue	54,492	17,773	60,000	28,087	60,000	29,008	60,000
43-4362	Entry Fee	129,351	42,005	100,000	71,201	100,000	59,996	115,000
43-4369	Program Fees	32,955	4,268	50,000	18,534	50,000	24,884	50,000
43-4440	Facility Rental	27,934	4,986	25,500	14,688	25,500	12,561	26,000
43-9420	Memberships	-	83,107	260,000	177,448	260,000	118,853	250,000
	Total Operating Revenues	**279,248**	**168,822**	**535,500**	**344,174**	**535,500**	**266,817**	**543,000**
	Grant Revenues							
42-9411	SFY13 Designated Legislative Grant	-	-	-	-	-	-	-
42-4570	Delta Women's Group Grant	405	-	-	-	-	-	-
42-4571	Community Action Grant	405	-	-	-	-	-	-
42-416	Grant Revenue	-	102,999	100,000	100,000	5,000	-	100,000
	Total Grant Revenues	**810**	**102,999**	**100,000**	**100,000**	**5,000**	**-**	**100,000**
	Transfer In/Miscellaneous							
46-4300	Cash Xfer from GF: 8.33%* Retail Sales Taxes	471,064	589,163	625,000	608,174	649,740	382,549	683,060
46-4330	Cash Xfer from GF: 3.33%*Alcohol Sales Taxes	20,856	12,820	16,666	12,388	16,650	5,803	14,319
46-4370	Wellness Program	239,181	-	-	-	-	-	-
46-4530	Penalties & Interest	-	-	6,250	-	-	-	-
46-9415	Cash Xfer from GF: 8.33%*ARSST	-	27,179	41,667	51,333	49,980	30,100	54,145
46-9417	Xfer from GF: 3.33%* Marijuana Sales Tax	-	24,911	28,333	27,579	28,305	16,034	28,305
49-4560	Public Donation	-	-	-	-	-	3,500	-
49-4590	Investment Income	59,274	868	41,000	2,374	2,000	65,168	80,000
	Total Non-Operating Revenue	**790,375**	**654,941**	**758,916**	**701,848**	**746,675**	**503,154**	**859,829**
	Total Revenues	**1,070,433**	**926,762**	**1,394,416**	**1,146,022**	**1,287,175**	**769,971**	**1,502,829**
EXPENSES:								
MATERIALS, SUPPLIES, & SERVICES:								
6150	Gasoline/Diesel/Oil	1,385	2,556	2,472	6,421	3,500	1,154	2,000
6153	Heating Fuel	198,272	166,373	133,710	201,533	175,392	207,565	210,000
6155	Water/Sewer/Garbage	198,272	104,059	56,650	55,212	56,650	33,326	56,650
6160	Electricity	96,039	77,830	120,510	91,147	91,421	64,154	92,000
6170	Telephone	1,202	1,326	773	1,482	1,300	877	1,300
6200	Minor Equipment	-	60	-	1,057	-	-	-
6230	Vehicle Maint/Repairs	232	111	1,000	606	97	982	1,000
6240	Prop Maint	54,521	44,480	50,000	63,734	50,000	29,631	50,000
6241	Property Maintenance (ICR) (5%)	-	-	43,000	-	55,407	-	50,000
6320	Other Professional Fees (HealthFit @ $14,325.75)	148,526	148,526	152,981	152,981	157,570	-	171,909
6326	Contractor Fees	608,112	406,847	905,769	171,718	793,100	104,212	709,821
6335	Other Purchased Services	43,244	7,206	10,000	2,498	10,000	2,766	5,000
6400	Insurance	62,226	61,811	48,733	61,033	40,939	43,104	62,000
6710	Admin Overhead General Fund	24,345	35,993	30,000	39,044	21,819	22,017	40,000
6711	Admin Overhead-IT SVCS	45,513	40,276	43,439	63,814	33,260	30,891	43,000
	Total Operating Expenses	**1,481,887**	**1,097,455**	**1,599,037**	**912,279**	**1,490,455**	**540,678**	**1,494,680**
	Cash Transfer from YKRHASTC Reserve Fund					**203,280**	**-**	**-**
	Net Operating Profit/(Deficit)	**(411,453)**	**(170,693)**	**(204,621)**	**233,743**	**0**	**229,293**	**8,149**

Yukon Kuskokwim Regional Health and Aquatic Safety Training Center Contractor Fees

		FY21 Actuals	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
	Wages & Benefits					
	Facility Director	-	-	-	-	97,882
	Manager - Memberships	-	-	-	-	70,000
	Manager - Aquatics	-	-	-	-	75,000
	Operations Staff	-	-	-	-	301,573
	Instructional Staff	-	-	-	-	19,600
	Youth Program Staff	-	-	-	-	33,800
	Staff Training	-	-	-	-	12,066
	Sub-Total Wages & Benefits	**343,074**	**429,406**	**610,000**	**272,905**	**609,921**
	Housing	25,540	27,540	42,550	10,815	-
	Total Personnel	**368,614**	**456,946**	**652,550**	**283,720**	**609,921**
545	**Travel & Training:**					
	1st Aid/CPR	-	316	500	175	500
	Staff Inservice Training	49	-	500	750	1,500
	Total Travel & Training	**49**	**316**	**1,000**	**925**	**2,000**
561	**Supplies:**					
	Office Supplies	356	315	1,000	213	1,000
	Pool Maintenance	578	747	6,000	264	6,000
	Chemicals	-	7,967	22,000	17,685	22,000
	Fitness Items	233	384	2,000	613	1,000
	Aquatice Program	60	248	2,000	130	1,000
	Concession Inventory	7,773	14,571	25,000	18,503	25,000
	Pro-Shop Inventory	3,829	17,283	18,000	8,333	18,000
	Total Supplies	**12,829**	**41,515**	**76,000**	**45,741**	**74,000**
	Building Maintenance:					
580	Boiler	-	-	1,500	-	-
661	Vehicle Maintenance	-	181	100	61	100
663	Janitorial Supplies	8,033	4,440	15,000	3,509	5,000
799	Maintenance Reserve	-	-	6,000	-	6,000
	Total Building Maintenance	**8,033**	**4,621**	**22,600**	**3,570**	**11,100**
668	**IT/Software:**					
	Point of Sale System	2,254	3,730	6,000	3,609	-
	Employee Scheduling	810	405	500	-	500
	Total IT/Software	**3,064**	**4,135**	**6,500**	**3,609**	**500**
	General Expenses:					
563	Wearing Apparel	518	728	2,000	-	1,000
580	Minor Equipment	5,555	6,194	10,000	834	6,000
661	Donations/Awards	-	-	250	-	250
724	Dues/Subscriptions	1,634	585	1,000	95	1,000
727	Advertising	656	1,692	3,000	667	2,000
733	Postage	-	-	100	-	50
736	Bank Fees	4,240	7,596	14,500	7,855	-
	Total General Epenses:	**12,603**	**16,795**	**30,850**	**9,451**	**10,300**
790	**Special Events:**					
	Member Incentives	-	-	550	-	500
	Community Events	62	51	550	-	500
	Total Special Events	**62**	**51**	**1,100**	**-**	**1,000**
799	**Misc. Expenses:**					
	Unforeseen Expenses	4,807	3,132	2,500	2,624	2,000
	Total Misc. Expenses	**4,807**	**3,132**	**2,500**	**2,624**	**2,000**
646	**Total Contractor Pass-Thru Exp.:**					
	Total Personnel Expenses	368,614	456,946	652,550	283,720	609,921
	Total Operational Expenses	41,385	70,514	139,450	65,920	99,900
	Total Contractor Pass-Thru	**409,999**	**527,460**	**792,000**	**349,640**	**709,821**
	Total Expenses	**409,999**	**527,460**	**792,000**	**349,640**	**709,821**

SOLID WASTE ENTERPRISE FUND SUMMARY

(500)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Operating Revenues:	**1,224,885**	**1,456,711**	**1,216,632**	**1,199,412**	**1,200,638**	**718,014**	**1,275,495**
Operating Expenses for Services:							
Hauled Refuse	404,684	391,509	461,272	409,102	432,977	255,370	479,536
Landfill Operations	379,783	255,782	651,135	549,340	640,954	390,168	671,052
TOTAL OPERATING EXPENSES FOR SERVICES	**784,467**	**647,291**	**1,112,407**	**958,442**	**1,073,932**	**645,538**	**1,150,588**
Excess of Revenues over Operating Expenses for Services	**440,418**	**809,419**	**104,225**	**240,970**	**126,706**	**72,476**	**124,906**
Solid Waste Landfill Closure Reserve Fund							
Landfill Closure Costs	59,931	179,460	-	129,946	59,931	-	94,939
Previous Landfill Closure Fund Balance	1,273,739	1,284,629	-	1,464,089	1,284,629	-	1,594,035
Landfill Closure Fund Balance	**1,333,670**	**1,464,089**	**-**	**1,594,035**	**1,344,560**	**-**	**1,688,974**

SOLID WASTE ENTERPRISE FUND REVENUES

(500)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Revenues:								
44-4396	Commercial Garbage Pickup	740,194	752,163	785,865	698,690	765,774	445,993	800,000
44-4397	Landfill Dump Fee	146,727	365,727	95,000	162,445	97,850	71,700	125,000
44-9420	Residential Garbage Pickup	337,964	338,821	335,767	338,276	337,014	200,321	350,495
	Total Solid Waste Services	**1,224,885**	**1,456,711**	**1,216,632**	**1,199,412**	**1,200,638**	**718,014**	**1,275,495**
50-44-420	Recycling Income	-	-	-	-	-	-	-
	Total Recycling Operations	-	-	-	-	-	-	-
50-45-434	Utility Penalty & Interest	-	-	5,000	-	-	-	-
50-45-437	Service Fee	-	-	-	-	-	-	-
	Total Revenues	**1,224,885**	**1,456,711**	**1,221,632**	**1,199,412**	**1,200,638**	**718,014**	**1,275,495**

Hauled Refuse Personnel

Enterprise Fund (500-70)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MII	19401	Public Works Director @ 5%	-	-	6,439	-	6,664	-	6,897
R4	19101	Admin Asst @ 5%	-	-	2,478	-	2,540	-	2,603
R4	23104	Hauled Refuse Driver	-	-	91,887	-	94,184	-	96,538
R4	23106	Temporary Worker	-	-	14,080	-	14,432	-	14,793
R4	23107	Temporary Worker	-	-	14,080	-	14,432	-	14,793
	6000	**SALARIES AND WAGES**	**129,820**	**113,945**	**128,963**	**106,246**	**132,252**	**54,965**	**135,624**
		Merit Increases (Bargaining Unit only)	-	-	-	-	3,140	-	3,218
	6010	Overtime	8,406	9,724	10,250	8,101	10,250	4,343	10,250
		Subtotal of miscellaneous wages	**8,406**	**9,724**	**10,250**	**8,101**	**13,390**	**4,343**	**13,468**
		TOTAL GROSS WAGES	**138,226**	**123,669**	**139,213**	**114,347**	**145,641**	**59,308**	**149,093**
	6022	Holiday Pay	-	-	-	984	-	3,192	1,500
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=1.1)	11,134	9,955	7,093	8,714	7,282	14,776	7,455
	6030	Social Security (6.2% of Temp/Contract Salary)	-	24	1,746	55	1,790	-	1,834
	6031	Medicare: 1.45% of Total Wages	2,058	1,897	2,019	1,744	2,112	1,085	2,162
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	(35)	2,478	52	2,592	-	2,654
	6033	Workers' Compensation: (TW/100)*2.5833	5,600	3,680	3,596	5,009	3,762	6,802	3,852
	6034	PERS Contributions: TW*22%	30,019	26,015	33,690	34,729	32,041	16,234	32,800
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=1.1)	33,293	23,676	27,971	18,446	27,971	8,576	27,971
	6041	Utility Benefit: (380*12)*FTE (FTE=1.1)	4,859	3,113	5,016	2,234	5,016	1,341	5,016
		BENEFITS AND TAXES	**86,963**	**68,323**	**83,608**	**71,968**	**82,566**	**52,006**	**85,243**
		TOTAL PERSONNEL	**225,189**	**191,992**	**222,821**	**186,315**	**228,207**	**111,314**	**234,336**

Hauled Refuse

	Enterprise Fund (500-70)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
	Salaries, Benefits & Taxes (minus EGHB)	183,491	158,592	184,600	159,768	189,986	98,395	196,115
6010	Overtime	8,406	9,724	10,250	8,101	10,250	4,343	10,250
6040	Employee Group Health Benefits (EGHB)	33,293	23,676	27,971	18,446	27,971	8,576	27,971
	Total Personnel	**225,189**	**191,992**	**222,821**	**186,315**	**228,207**	**111,314**	**234,336**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Training/Travel	-	-	500	-	-	-	-
6100	Supplies	697	1,082	500	345	500	709	1,000
6103	Wearing Apparel	590	404	500	1,151	1,000	462	1,000
6121	4 YD Dumpsters	39,954	-	60,000	39,253	60,000	57,072	60,000
6150	Gasoline/Diesel/Oil	18,967	16,551	10,000	13,937	10,000	7,255	14,000
6160	Electricity	-	-	18,000	-	-	-	-
6230	Vehicle Maint/Repair (ISF 57)	53,057	77,382	95,000	65,015	61,581	39,819	72,000
6231	Vehicle Parts & Tools	16,701	11,572	10,000	11,453	10,000	1,408	10,000
6232	Tires/Wheels/Chains	-	5,971	500	7,956	8,000	1,320	8,000
6335	Other Purchased Services	20	4,236	500	20	1,000	20	1,000
6400	Insurance	6,086	6,046	5,000	5,970	6,570	4,216	7,700
6600	Bad Debt Expense	4,247	24,326	-	21,337	10,000	-	12,500
6710	Admin Overhead - G.F.	39,175	51,948	37,951	56,351	31,490	31,776	58,000
	Total MS&S	**179,495**	**199,517**	**238,451**	**222,787**	**200,141**	**144,056**	**245,200**
	Total Operating Expenses	**404,684**	**391,509**	**461,272**	**409,102**	**432,977**	**255,370**	**479,536**

Landfill Personnel

Enterprise Fund (500-71)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY23 Budget
PERSONNEL:									
MII	19401	Public Works Director @ 5%	-	-	6,439	-	6,664	-	6,897
R4	19101	Admin Asst @ 5%	-	-	2,478	-	2,540	-	2,603
F6	23102	Landfill Manager	-	-	97,156	-	99,585	-	102,075
R4	23103	Landfill Technician	-	-	44,875	-	45,997	-	47,147
R4	23105	Driver (50% Landfill, 25% S&R, 12.5% HW, 12.5% HS)	-	-	22,451	-	23,012	-	23,588
	6000	**SALARIES AND WAGES**	**124,287**	**136,645**	**173,399**	**162,823**	**177,798**	**92,419**	**182,309**
		Merit Increases (Bargaining Unit only)	-	-	-	-	4,278	-	4,385
	6010	Overtime	25,636	14,132	20,000	18,022	20,000	23,990	20,000
		Subtotal of miscellaneous wages	**25,636**	**14,132**	**20,000**	**18,022**	**24,278**	**23,990**	**24,385**
		TOTAL GROSS WAGES	**149,923**	**150,777**	**193,399**	**180,845**	**202,076**	**116,409**	**206,695**
	6022	Holiday Pay	-	-	-	1,794	-	5,560	2,500
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=2.6)	14,485	20,512	8,670	6,539	34,890	46,842	-
	6030	Social Security	662	740	-	1,142	840	54	-
	6031	Medicare: 1.45% of Total Wages	2,034	2,393	2,804	2,727	2,930	2,477	2,997
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	66	3,442	446	3,597	-	3,679
	6033	Workers' Compensation: (TW/100)*2.5833	4,082	2,749	4,996	6,264	5,220	5,009	5,340
	6034	PERS Contributions: TW*22%	46,754	29,974	42,548	49,734	44,457	31,129	45,473
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=2.6)	21,551	19,512	66,113	18,675	66,113	18,490	66,113
	6041	Utility Benefit: (380*12)*FTE (FTE=2.6)	366	242	11,856	3,485	11,856	4,531	11,856
		BENEFITS AND TAXES	**89,935**	**76,187**	**140,429**	**90,806**	**169,903**	**114,090**	**137,957**
		TOTAL PERSONNEL	**239,857**	**226,964**	**333,828**	**271,651**	**371,979**	**230,499**	**344,652**

Landfill Operations

Enterprise Fund (500-71)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	192,670	193,320	247,715	234,953	285,866	188,020	258,539
6010	Overtime	25,636	14,132	20,000	18,022	20,000	23,990	20,000
6040	Employee Group Health Benefits (EGHB)	21,551	19,512	66,113	18,675	66,113	18,490	66,113
	Total Personnel	**239,857**	**226,964**	**333,828**	**271,651**	**371,979**	**230,499**	**344,652**
MATERIALS, SUPPLIES, & SERVICES								
6060	Training/Travel	-	-	5,000	-	5,000	-	10,000
6100	Supplies	2,766	1,500	3,000	1,259	3,000	1,326	3,000
6103	Wearing Apparel	1,040	1,200	1,500	902	3,000	974	3,000
6132	Salt	29,999	34,273	30,000	29,180	30,000	27,029	30,000
6150	Gasoline/Diesel/Oil	19,455	17,752	15,000	6,742	15,000	8,040	15,000
6153	Heating Fuel	986	1,266	3,060	15,387	6,145	9,922	18,100
6160	Electricity	4,158	2,807	3,000	3,920	4,296	3,123	5,700
6171	Staff Cellular Phones	310	326	840	522	1,000	338	900
6200	Minor Equipment	1,589	3,186	5,000	1,834	5,000	145	7,500
6230	Vehicle Maint/Repair (ISF 57)	53,121	63,843	94,711	65,033	67,728	40,752	80,000
6231	Vehicle Parts	16,540	16,784	6,000	16,033	10,000	7,027	10,000
6232	Tires and Wheels	-	-	-	-	-	-	-
6240	Property Maint. (ICR)	29,494	25,671	26,952	30,456	28,137	14,564	26,600
6335	Other Purchased Services	1,366	1,554	3,000	205	3,000	3,273	4,000
6400	Insurance	4,103	4,117	6,688	4,066	4,598	2,871	5,200
6503	Dues and Subscriptions	65	-	8,050	8,223	8,050	4,000	10,000
6539	Miscellaneous Expense	-	86	-	-	-	-	4,000
6600	Bad Debts Expense	1,042	2,676	-	1,121	3,000	-	1,300
6710	Administrative Overhead General Fund	15,692	63,945	48,987	69,365	38,763	28,356	71,400
6711	Administrative Overhead - IT SVCS	15,692	14,796	15,958	23,443	33,260	7,929	20,700
	Total MS&S	**208,309**	**255,782**	**283,434**	**277,690**	**268,975**	**159,669**	**326,400**
	Total Operating Expenses	**379,783**	**255,782**	**651,135**	**549,340**	**640,954**	**390,168**	**671,052**

Water & Sewer Utility Fund Summary

	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Operating Revenues	**7,204,838**	**7,974,346**	**8,288,616**	**8,133,032**	**8,213,435**	**4,745,041**	**8,494,158**
Operating Expenditures for Services:							
Hauled Water	1,863,352	1,876,393	2,181,403	1,516,480	1,984,720	1,037,192	2,383,477
Hauled Sewer	1,653,386	1,989,287	2,059,126	1,880,942	2,092,797	1,116,602	2,350,799
Piped Water	3,950	579,490	545,539	530,380	596,993	258,725	649,718
Piped Sewer	717,801	683,804	802,705	782,641	856,160	342,643	910,117
Water Treatment - Bethel Heights	589,817	577,481	626,358	676,504	790,769	395,484	780,678
Water Treatment - City Subdivision	758,576	657,556	856,386	486,467	1,089,135	601,579	807,595
Sewer Lagoon	153,688	150,814	213,867	161,277	252,944	63,977	200,121
SUBTOTAL OPERATING EXPENDITURES	**5,740,571**	**6,514,826**	**7,285,384**	**6,034,691**	**7,663,519**	**3,816,201**	**8,082,505**
Excess of Revenues Over Operating Expenditures	**1,464,267**	**1,459,520**	**1,003,232**	**2,098,341**	**549,916**	**928,840**	**411,653**
Less: Operating Expenses for Non-Services							
Utility Billing	206,283	275,397	325,604	190,383	345,384	87,773	365,426
TOTAL OPERATING EXPENSE FOR NON-SERVICES	**206,283**	**275,397**	**325,604**	**190,383**	**345,384**	**87,773**	**365,426**
Excess of Revenues over Operating & Non-Service Expenditures	**1,257,983**	**1,184,123**	**677,628**	**1,907,958**	**204,532**	**841,067**	**46,227**

*Note: Capital Exenditures and Capital Projects have been removed from the Operational Budget as well as their calculations from prior years

WATER & SEWER UTILITY FUND REVENUES

(510)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Revenues								
42-4201	SOA - Jury Duty Reimbursement	-	-	-	-	-	200	-
42-4384	Contract Water	10,920	13,800	10,800	13,559	14,214	7,424	14,101
42-4385	Metered Piped Water Residential	-	50	-	(408)	-	-	-
42-4386	Metered Piped Water (Comm)	527,256	903,139	1,098,339	928,614	930,234	480,711	965,759
42-4387	Unmetered Piped Water (Res.)	868,876	897,493	857,885	915,436	924,418	563,681	952,054
42-4389	Pumphouse Water	27,232	22,784	19,200	22,187	23,467	15,733	23,074
42-4390	Trucked Water	2,969,435	3,116,476	2,969,254	3,098,399	3,209,970	1,847,878	3,222,335
	Total Water Services	**4,403,719**	**4,953,742**	**4,955,478**	**4,977,787**	**5,102,303**	**2,915,626**	**5,177,323**
43-4384	Contract Sewer & Lagoon Dump	15,758	13,511	25,500	21,539	13,917	17,855	22,401
43-4386	Metered Piped Sewer (Comm.)	458,492	544,364	920,742	638,420	560,695	292,370	663,957
43-4387	Unmetered Piped Sewer (Res.)	258,586	263,564	257,009	270,772	271,471	166,452	281,603
43-4390	Trucked Sewer (EVAC/HB)	1,695,606	1,763,368	1,748,363	1,764,322	1,816,269	1,046,981	1,834,894
	Total Sewer Services	**2,428,442**	**2,584,808**	**2,951,614**	**2,695,053**	**2,662,352**	**1,523,658**	**2,802,855**
45-4392	Water Subscription Fees	183,400	191,323	178,650	197,583	197,063	119,298	205,486
45-4393	Sewer Subscription Fees	194,208	201,657	188,234	208,648	207,707	126,956	216,994
45-4394	Reconnect Fees	140	35	3,000	-	1,500	-	3,000
45-4395	Service Fees	-	-	-	-	-	-	-
45-4429	Senior Discounts	(52,621)	(54,095)	(50,000)	(54,851)	(52,000)	(31,520)	(52,000)
45-4430	NSF Fees/Credit Card Surcharge	65	-	140	30	110	25	-
45-4520	Utility Inspection Fee	1,623	665	2,000	45	2,500	-	-
45-4523	Utility Penalty & Interest	24,288	73,898	40,000	91,778	73,000	44,320	70,000
45-4590	Investment Income	16,222	244	16,500	1,294	16,000	32,446	50,000
49-4439	Miscellaneous Income	5,681	22,050	3,100	16,342	3,500	14,231	20,000
49-6532	Cash Over/Short	(330)	(330)	(100)	(676)	(600)	-	500
	Total Miscellaneous Revenues	**372,677**	**435,447**	**381,524**	**460,192**	**448,780**	**305,757**	**513,980**
	Total Revenues	**7,204,838**	**7,973,997**	**8,288,616**	**8,133,032**	**8,213,435**	**4,745,041**	**8,494,158**

Utility Billing Personnel

		Enterprise Fund (510-80)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
R6	13108	Accounting Specialist II (Sales Tax/Utility) @ 50% w/50% to 100-53	-	-	-	-	-	-	37,823
R5	13101	Accounting Specialist I (Utility Billing)	-	-	63,627	-	65,218	-	66,848
R5	13102	Accounting Specialist I @ 75% w/25% to 100-53 (Finance Front Desk)	-	-	47,720	-	48,913	-	15,189
	6000	**SALARIES AND WAGES**	**46,058**	**70,071**	**111,347**	**21,512**	**114,131**	10,659	**119,859**
		Merit Increases (Bargaining Unit only)	-	-	-	-	2,853	-	2,996
	6010	Overtime	654	9,019	3,000	1,250	5,000	18	3,000
		Subtotal of miscellaneous wages	**654**	**9,019**	**3,000**	**1,250**	**7,853**	**18**	**5,996**
		TOTAL GROSS WAGES	**46,712**	**79,091**	**114,347**	**22,762**	**121,984**	**10,676**	**125,856**
	6022	Holiday Pay	-	-	-	63	-	253	-
	6023	Leave Cashout: (BW*5%) of FTEs (FTE= 2.25) (Salaries reflect FTE)	5,073	1,306	5,567	-	5,707	-	5,993
	6031	Medicare: 1.45% of Total Wages	680	1,166	1,658	332	1,769	158	1,825
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	4,543	2,035	159	2,171	-	2,240
	6033	Workers' Compensation: (TW/100)*2.5833	314	229	2,954	338	3,151	112	3,251
	6044	PERS Contributions: TW*22%	9,928	16,643	25,156	6,898	26,837	2,405	27,688
	6040	Employee Group Benefits: (2119*12)*FTE (FTE= 2.25)	23,697	39,848	31,785	26,132	31,785	36	57,213
	6041	Utility Benefit: (380*12)*FTE (FTE= 2.25)	570	452	5,700	3,434	5,700	421	10,260
		BENEFITS AND TAXES	**40,263**	**64,189**	**74,856**	**37,356**	**77,119**	**3,385**	**108,471**
		TOTAL PERSONNEL	**86,975**	**143,279**	**189,203**	**60,118**	**199,104**	**14,061**	**234,326**

UTILITY BILLING

	ENTERPRISE FUND (510-80)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	62,624	94,412	154,418	32,736	162,319	14,007	174,113
6010	Overtime	654	9,019	3,000	1,250	5,000	18	3,000
6040	Employee Group Health Benefits	23,697	39,848	31,785	26,132	31,785	36	57,213
	Total Personnel	**86,975**	**143,279**	**189,203**	**60,118**	**199,104**	**14,061**	**234,326**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	-	1,853	2,000	-	4,500	-	4,500
6100	Supplies	2,546	12,201	4,000	3,305	3,500	182	3,500
6200	Minor Equipment	-	-	7,000	5,140	5,000	-	4,000
6400	Insurance	966	910	-	893	12,542	631	1,200
6506	Postage	13,459	13,495	15,000	7,361	15,000	4,192	15,000
6531	Bank Charges	42,722	39,719	42,000	46,070	40,000	34,452	40,000
6539	Miscellaneous	122	-	500	-	500	-	500
6710	Administrative Overhead ICR	25,581	29,357	30,000	42,228	23,598	23,812	43,400
6711	Administrative Overhead IT Services	13,619	14,438	15,000	21,571	33,260	10,442	19,000
9649	Online Bill Pay	3,200	4,044	4,000	3,698	4,500	-	-
622	Telephone	34	33	-	-	-	-	-
623	Heating Fuel	17,058	16,067	-	-	-	-	-
648	Outsourced Services	-	-	-	-	-	-	-
661	Vehicle Maint/Repairs	-	-	7,000	-	-	-	-
	Total MS&S	**119,308**	**132,117**	**126,500**	**130,265**	**142,400**	**73,711**	**131,100**
	Total Operating Expenses	**206,283**	**275,397**	**325,604**	**190,383**	**345,384**	**87,773**	**365,426**

Hauled Water Personnel

Enterprise Fund (510-81)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY23 Budget
PERSONNEL:									
MIII	19401	Public Works Director @ 5%	-	-	6,407	-	6,631	-	6,863
R4	19101	Admin Asst @ 5%	-	-	2,478	-	2,540	-	2,603
R6	24101	Utility Foreman (50% of base salary)	-	-	28,970	-	29,695	-	30,437
R4	24102	Administrative Assistant-Water/Sewer (50% of base salary)	-	-	26,036	-	26,687	-	27,354
R4	24103	Driver	-	-	84,591	-	86,706	-	88,874
R4	24104	Driver	-	-	44,875	-	45,997	-	47,147
R4	24105	Driver	-	-	46,136	-	47,289	-	48,471
R4	24106	Driver	-	-	54,536	-	55,899	-	57,297
R4	24107	Driver	-	-	45,059	-	46,186	-	47,340
R4	24108	Driver	-	-	44,875	-	45,997	-	47,147
R4	24109	Driver	-	-	48,288	-	49,495	-	50,733
R4	24110	Driver	-	-	62,111	-	63,664	-	65,256
R4	23105	Driver ($47,110 @ 50% HR, 25% S&R, 12.5% HW, 12.5% HS)	-	-	6,654	-	6,821	-	6,991
	6000	**Wages**	**470,176**	**452,404**	**501,017**	**379,816**	**513,607**	**205,713**	**526,513**
		Merit Increases (Bargaining Unit only)	-	-	-	-	12,674	-	12,991
	6010	Overtime	162,989	116,212	150,000	161,540	150,000	133,842	150,000
		Subtotal of miscellaneous wages	**162,989**	**116,212**	**150,000**	**161,540**	**162,674**	**133,842**	**162,991**
		Total Wages	**633,165**	**568,616**	**651,017**	**541,356**	**676,281**	**339,555**	**689,504**
	6022	Holiday Pay	-	-	-	1,487	-	6,764	4,000
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=10) (Salaries reflect FTE)	19,595	25,020	25,051	-	25,983	19,597	25,983
	6030	Social Security (6.2% of Temp Wages)	734	-	-	-	7,470	12,828	7,470
	6031	Medicare: 1.45% of Total Wages	9,802	8,577	9,440	-	9,998	5,301	9,998
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	538	9,070	11,588	-	12,273	(1,902)	12,273
	6033	Workers' Compensation: (TW/100)*2.5833	9,274	6,122	16,818	-	17,812	5,793	17,812
	6034	PERS Contributions: TW*22%	43,094	124,226	143,224	-	151,691	33,631	151,691
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=9.35)	194,139	185,881	254,280	-	254,280	31,214	237,752
	6041	Utility Benefit: (380*12)*FTE (FTE=9.35)	27,115	20,423	45,600	-	45,600	1,801	42,636
		BENEFITS AND TAXES	**304,293**	**379,319**	**506,000**	**1,487**	**525,107**	**115,028**	**509,614**
		TOTAL PERSONNEL	**937,457**	**947,935**	**1,157,017**	**542,843**	**1,201,388**	**454,583**	**1,199,119**

Hauled Water

	Enterprise Fund (510-81)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	580,329	645,842	752,737	379,816	784,434	282,763	794,376
6010	Overtime	162,989	116,212	150,000	161,540	150,000	133,842	150,000
6040	Employee Group Health Benefits	194,139	185,881	254,280	-	254,280	31,214	237,752
	Total	**937,457**	**947,935**	**1,157,017**	**541,356**	**1,188,714**	**447,819**	**1,182,127**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	1,853	-	35,000	18,901	35,000	4,640	45,000
6100	Supplies	12,201	10,798	15,000	10,413	15,000	6,828	15,000
6103	Wearing Apparel	8,598	10,185	15,000	13,737	15,000	11,661	15,000
6150	Gasoline/Diesel/Oil	170,077	95,463	110,000	73,972	110,000	3,351	110,000
6153	Heating Fuel (20.4% of City Shop)	16,067	14,666	12,325	54,621	11,017	95,099	167,300
6155	Water/Sewer/Garbage (26.51% of City Shop)	5,205	6,484	-	6,625	6,809	3,387	7,200
6160	Electricity (21.39% of City Shop)	8,899	8,899	10,500	11,000	10,701	8,175	14,900
6170	Telephone	33	33	650	32	200	12	50
6171	Staff Cellular Phones	1,009	649	840	6,035	8,000	4,423	6,500
6200	Minor Equipment	3,651	10,479	8,000	927	8,000	1,075	5,000
6230	Vehicle Maint/Repair (ISF 57)	225,531	321,855	391,472	268,744	268,201	164,303	299,700
6231	Vehicle Parts	127,939	76,977	50,000	52,717	50,000	45,119	50,000
6232	Tires & Wheels	44,179	22,360	21,000	16,241	21,000	1,690	20,000
6240	Property Maint. (ICR)	45,090	45,441	44,920	50,759	46,895	24,272	44,300
6332	Lab Tests	1,650	1,300	3,000	1,550	3,000	769	3,000
6335	Other Purchased Services	4,605	345	3,000	50	3,000	1,111	3,000
6400	Insurance	84,743	84,178	88,907	101,484	27,685	67,971	122,000
6539	Miscellaneous	-	5,390	2,000	1,438	2,000	13,212	20,000
6600	Bad Debt Expense	-	-	-	48,399	-	-	12,100
6710	Administrative Overhead	150,829	200,005	198,802	216,957	121,240	122,341	223,200
6711	Administrative Overhead - IT Services	13,737	12,952	13,970	20,522	33,260	9,934	18,100
646	HW Drug Testing	-	-	-	-	-	-	-
	Total MS&S	**925,895**	**928,458**	**1,024,386**	**975,124**	**796,007**	**589,373**	**1,201,350**
	Total Operating Expenses	**1,863,352**	**1,876,393**	**2,181,403**	**1,516,480**	**1,984,720**	**1,037,192**	**2,383,477**

Piped Water Personnel

Enterprise Fund (510-82)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIII	**19401**	Public Works Director @ 10%	-	-	12,814	-	13,262	-	13,726
R4	**19101**	Admin Asst @ 10%	-	-	4,955	-	5,079	-	5,206
R6	**25101**	Utility Maintenance Foreman (30% of base salary)	-	-	20,545	-	21,058	-	21,585
R4	**25102**	Utility Maintenance Worker (45% of base salary)	-	-	26,412	-	27,073	-	27,749
R4	**25103**	Utility Maintenance Worker (45% of base salary)	-	-	35,390	-	36,275	-	37,182
R4	**25104**	Utility Maintenance Worker (45% of base salary)	-	-	38,066	-	39,018	-	39,993
R4	**25105**	Utility Maintenance Worker (45% of base salary)	-	-	33,705	-	34,548	-	35,411
R4		Temporary Maintenance Worker (5.1-9.1, 800 hrs @ 19/hr)	-	-	15,580	-	15,970	-	16,369
	6000	**Wages**	**148,449**	**166,672**	**187,467**	**109,507**	**192,282**	**49,392**	**197,222**
		Merit Increase (Bargaining Unit only)	-	-	-	-	4,475	-	4,587
	6010	Overtime	39,391	53,764	34,000	37,807	34,000	35,096	34,000
		Subtotal of miscellaneous wages	**39,391**	**53,764**	**34,000**	**37,807**	**38,475**	**35,096**	**38,587**
		Total Wages	**187,840**	**220,436**	**221,467**	**147,313**	**230,757**	**84,488**	**235,809**
	6022	Holiday Pay	-	-	-	748	-	1,638	800
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=2.75)	11,593	9,296	8,594	20,086	14,931	10,302	9,861
	6030	Social Security (6.2% of Temp Wages)	-	1	966	19	990	2,258	1,015
	6031	Medicare: 1.45% of Total Wages	3,000	3,333	3,211	2,450	3,346	1,381	3,419
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	1,921	3,942	155	4,107	-	4,197
	6033	Workers' Compensation: (TW/100)*2.5833	2,948	2,017	5,721	2,918	5,961	1,859	6,092
	6034	PERS Contributions: TW*22%	(414,774)	46,895	48,723	45,591	50,767	12,138	51,878
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=2.75)	43,098	55,189	69,927	58,742	69,927	30,056	69,927
	6041	Utility Benefit: (380*12)*FTE (FTE=2.75)	5,008	9,789	12,540	12,760	12,540	2,748	12,540
		BENEFITS AND TAXES	**(349,126)**	**128,442**	**153,625**	**143,468**	**162,569**	**62,381**	**159,729**
		TOTAL PERSONNEL	**(161,286)**	**348,878**	**375,092**	**290,781**	**393,327**	**146,870**	**395,538**

Piped Water

Enterprise Fund (510-82)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	(243,775)	239,925	271,165	194,233	289,400	81,717	291,611
6010	Overtime	39,391	53,764	34,000	37,807	34,000	35,096	34,000
6040	Employee Group Health Benefits	43,098	55,189	69,927	58,742	69,927	30,056	69,927
	Total	**(161,286)**	**348,878**	**375,092**	**290,781**	**393,327**	**146,870**	**395,538**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	-	-	5,000	5,531	5,000	-	8,000
6100	Supplies	3,513	2,258	8,000	13,509	5,000	1,973	5,000
6103	Wearing Apparel	3,038	2,034	3,000	2,299	3,000	-	5,000
6108	Plumbing Supplies	2,141	-	15,000	308	15,000	2,590	15,000
6150	Gasoline/Diesel/Oil	10,122	13,502	15,000	12,855	15,000	8,887	15,000
6153	Heating Fuel	22,942	23,569	15,000	28,055	30,634	25,086	48,400
6155	Water/Sewer/Garbage	523	536	600	550	563	1,168	2,200
6160	Electricity-Util Mt. Shop	6,812	4,661	5,500	5,682	5,889	4,516	8,200
6170	Telephone	66	66	117	64	120	23	50
6171	Staff Cellular Phones	871	649	800	1,771	3,000	1,480	2,200
6200	Minor Equipment	11,970	15,906	15,000	4,382	5,000	-	-
6230	Vehicle Maint/Repair (ISF 57)	2,122	3,095	3,788	2,845	2,687	1,590	2,900
6231	Vehicle Parts & Tools	6,089	2,331	1,500	3,914	1,500	2,698	1,500
6232	Tires & Wheels	-	277	500	-	500	-	500
6324	Planning & Engineering Fees	-	-	5,000	-	-	-	-
6332	Lab Tests	-	-	500	-	500	812	500
6335	Other Purchased Services	643	2,707	1,500	11,047	1,500	-	1,500
6400	Insurance	6,408	6,367	4,500	11,287	10,174	4,440	8,100
6401	Insurance-Ded Exp & Other	-	2,123	-	-	-	-	530
6501	City Safety	-	-	2,000	-	-	-	-
6600	Bad Debts Expense	16,582	56,720	-	31,973	20,000	-	26,300
6710	Administrative Overhead GF	56,404	78,943	52,142	81,134	45,339	45,751	83,500
6711	Administrative Overhead - IT Services	14,990	14,868	16,000	22,395	33,260	10,841	19,800
	Total MS&S	**165,236**	**230,612**	**170,447**	**239,599**	**203,666**	**111,855**	**254,180**
	Total Operating Expenses	**3,950**	**579,490**	**545,539**	**530,380**	**596,993**	**258,725**	**649,718**

Bethel Heights Water Treatment Personnel

		Enterprise Fund (510-83)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIII	**19401**	Public Works Director @ 5%	-	-	6,407	-	6,631	-	6,863
R4	**19101**	Admin Asst @ 5%	-	-	2,478	-	2,540	-	2,603
R6	**25101**	Utility Maintenance Foreman (15% of base salary)	-	-	10,273	-	10,530	-	10,793
R4	**25106**	Water Treatment Operator - Bethel Heights	-	-	84,591	-	86,706	-	88,873
R4	**25107**	Water Treatment Operator (50% of base salary)	-	-	23,555	-	24,144	-	24,747
	6000	**Wages**	**105,908**	**118,013**	**187,467**	**137,428**	**130,551**	**68,201**	**133,881**
		Merit Increases (Bargaining Unit only)	-	-	-	-	3,098	-	3,175
	6010	Overtime	32,104	31,214	37,000	61,731	37,000	37,000	37,000
		Subtotal of miscellaneous wages	**32,104**	**31,214**	**37,000**	**61,731**	**40,098**	**37,000**	**40,175**
		Total Wages	**138,013**	**149,227**	**224,467**	**199,159**	**170,649**	**105,201**	**174,056**
	6022	Holiday Pay	-	-	-	1,029	-	3,438	2,500
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=2.75)	10,471	11,922	6,365	8,930	13,496	10,679	6,694
	6031	Medicare: 1.45% of Total Wages	312	567	2,382	780	2,474	2,797	2,524
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	98	688	2,925	55	3,038	-	3,098
	6033	Workers' Compensation: (TW/100)*2.5833	2,444	1,527	4,244	2,213	4,408	1,409	4,496
	6034	PERS Contributions: TW*22%	29,973	31,751	36,147	60,862	37,543	19,807	38,292
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=2.75)	25,814	23,544	44,499	22,721	44,499	8,517	69,927
	6041	Utility Benefit: (380*12)*FTE (FTE=2.75)	8,719	6,849	1,829	10,692	12,540	5,574	12,540
		BENEFITS AND TAXES	**77,832**	**76,848**	**98,391**	**107,281**	**117,998**	**52,221**	**140,072**
		TOTAL PERSONNEL	**215,844**	**226,075**	**322,858**	**306,440**	**288,647**	**157,422**	**314,128**

Bethel Heights Water Treatment Facility

	Enterprise Fund (510-83)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY43 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	157,926	171,317	241,359	221,989	207,148	111,905	207,201
6010	Overtime	32,104	31,214	37,000	61,731	37,000	37,000	37,000
6040	Employee Group Health Benefits	25,814	23,544	44,499	22,721	44,499	8,517	69,927
	Total Personnel	**215,844**	**226,075**	**322,858**	**306,440**	**288,647**	**157,422**	**314,128**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Training/Travel	2,182	1,775	4,000	3,065	4,000	-	5,000
6100	Supplies	3,282	3,191	4,000	114	4,000	678	4,000
6103	Wearing Apparel	1,208	2,135	1,500	165	1,500	-	1,500
6108	Plumbing Supplies	-	144	5,000	2,071	3,000	279	5,000
6140	Chemicals	38,818	42,225	65,000	39,005	65,000	1,340	40,000
6150	Gasoline/Diesel/Oil	-	-	-	4,628	2,000	220	2,000
6153	Heating Fuel	126,754	100,675	95,000	109,942	120,260	107,337	207,800
6160	Electricity	88,327	81,047	75,000	89,984	88,695	56,901	10,400
6170	Telephone	-	-	500	-	500	-	-
6200	Minor Equipment	10,717	3,387	25,000	628	45,000	2,935	45,000
6230	Vehicle Maint/Repair (ISF 57)	2,122	3,095	1,000	2,601	2,566	1,590	2,950
6332	Lab Tests	6,645	4,744	12,000	2,008	4,000	2,045	4,000
6335	Other Purchased Services	12,343	9,865	15,000	7,322	25,000	2,309	25,000
6400	Insurance	20,989	20,853	-	20,591	65,626	14,542	26,600
6502	Advertising	-	-	500	-	500	-	-
6710	Administrative Overhead ICR	46,298	64,798	-	66,596	37,215	37,553	68,500
6711	Administrative Overhead - IT Services	14,288	13,472	-	21,346	33,260	10,333	18,800
	Total MS&S	**373,973**	**351,406**	**303,500**	**370,064**	**502,123**	**238,062**	**466,550**
	Total Operating Expenses	**589,817**	**577,481**	**626,358**	**676,504**	**790,769**	**395,484**	**780,678**

City-Sub Water Treatment Personnel

Enterprise Fund (510-84)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIII	**19401**	Public Works Director 5%	-	-	6,407	-	6,631	-	6,863
R4	**19101**	Admin Asst @ 5%	-	-	2,478	-	2,540	-	2,603
R6	**25101**	Utility Maintenance Foreman (15% of base salary)	-	-	10,273	-	10,530	-	10,793
R5	**25108**	Water Treatment Facilities Coordinator	-	-	80,935	-	82,958	-	85,032
R6	**25109**	Water Treatment Operator	-	-	66,279	-	67,936	-	69,635
R4	**25107**	Water Treatment Operator (50% of base salary)	-	-	23,555	-	24,144	-	24,747
	6000	**Wages**	**131,596**	**95,419**	**189,927**	**59,989**	**170,595**	**41,715**	**174,927**
		Merit Increases	-	-	-	-	4,703	-	4,820
	6010	Overtime	73,937	32,779	37,000	11,622	37,000	10,791	37,000
		Subtotal of miscellaneous wages	**73,937**	**32,779**	**37,000**	**11,622**	**41,703**	**10,791**	**41,820**
		Total Wages	**205,534**	**128,198**	**226,927**	**71,610**	**212,298**	**52,506**	**216,747**
	6022	Holiday Pay	-	-	-	209	-	2,716	1,000
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=2.75)	9,633	5,033	9,496	90	17,340	1,828	8,746
	6031	Medicare: 1.45% of Total Wages	3,203	2,089	3,290	1,050	3,078	769	3,143
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	98	688	4,039	90	3,779	-	3,858
	6033	Workers' Compensation: (TW/100)*2.5833)	3,482	2,171	6,429	3,093	5,484	1,770	5,599
	6034	PERS Contributions: TW*22%	44,637	27,277	49,924	21,936	46,706	11,191	47,684
	6040	Employee Group Benefits: (2119*12)*FTE	43,984	28,842	69,927	26,958	69,927	7,688	69,927
	6041	Utility Benefit: (380*12)*FTE (FTE=2.75)	11,139	7,988	12,540	5,416	12,540	2,244	12,540
		BENEFITS & TAXES	**116,176**	**74,088**	**155,646**	**58,841**	**158,854**	**28,207**	**152,498**
		TOTAL PERSONNEL	**321,710**	**202,286**	**382,572**	**130,452**	**371,152**	**80,713**	**369,245**

City-Sub Water Treatment Facility								
Enterprise Fund (510-84)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes (minus EGHB and Overtime)	203,789	140,666	275,645	91,872	264,225	62,234	262,318
6010	Overtime	73,937	32,779	37,000	11,622	37,000	10,791	37,000
6040	Employee Group Benefits	43,984	28,842	69,927	26,958	69,927	7,688	69,927
	Total Personnel	**321,710**	**202,286**	**382,572**	**130,452**	**371,152**	**80,713**	**369,245**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	4,106	1,100	5,000	1,000	5,000	1,000	10,000
6100	Supplies	2,453	3,093	3,000	4,141	3,000	1,024	3,000
6103	Wearing Apparel	1,499	910	1,500	-	1,500	1,164	3,000
6108	Plumbing Supplies	-	75	3,000	44	3,000	2,649	3,000
6140	Chemicals	80,154	109,730	125,000	3,377	125,000	22,214	75,000
6150	Gasoline/Diesel/Oil	1,825	1,281	1,000	3,056	1,000	1,261	1,500
6153	Heating Fuel	128,448	109,921	100,000	102,155	108,667	101,406	179,600
6155	Water/Sewer/Garbage	-	-	-	-	1,500	-	-
6160	Electricity	78,816	67,658	70,000	69,148	69,153	42,340	77,200
6170	Telephone	33	33	100	32	50	12	50
6200	Minor Equipment	16,791	21,184	25,000	6,804	20,000	27,132	25,000
6230	Vehicle Maint/Repair (ISF 57)	2,132	3,095	15,000	2,775	2,581	1,590	4,000
6240	Property Maint.	-	-	1,500	-	-	149	-
6232	Tires & Wheels	-	777	1,500	-	-	-	-
6332	Lab Tests	16,555	10,182	15,000	-	15,000	5,682	15,000
6335	Other Purchased Services	8,260	6,531	5,000	9,933	252,000	239,675	25,000
6400	Insurance	13,068	12,984	14,000	22,998	24,083	9,054	16,500
6501	City Safety	498	5,000	1,000	12,821	-	-	-
6502	Advertising	-	-	500	-	500	-	500
6710	Administrative Overhead ICR	65,548	86,920	65,756	94,287	52,690	53,168	-
6711	Administrative Overhead - IT Services	15,692	14,796	15,958	23,443	33,260	11,349	-
685	Equipment	988	-	5,000	-	-	-	-
772	Project Expenses	-	-	-	-	-	-	-
	Total MS&S	**436,866**	**455,270**	**473,814**	**356,015**	**717,983**	**520,866**	**438,350**
	Total Operating Expense	**758,576**	**657,556**	**856,386**	**486,467**	**1,089,135**	**601,579**	**807,595**

Hauled Sewer Personnel

		Enterprise Fund (510-85)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIII	**19401**	Public Works Director @ 5%	-	-	6,439	-	6,664	-	6,897
R4	**19101**	Admin Asst @ 5%	-	-	2,478	-	2,540	-	2,603
R6	**24101**	Utility Foreman (50% of base salary)	-	-	28,970	-	29,695	-	30,437
R4	**24102**	Administrative Assistant - Water/Sewer (50% of base salary)	-	-	26,036	-	26,687	-	27,354
R4	**24112**	Driver	-	-	54,536	-	55,899	-	57,297
R4	**24113**	Driver	-	-	74,901	-	76,773	-	78,692
R4	**24114**	Driver	-	-	73,073	-	74,900	-	76,772
R4	**24115**	Driver	-	-	44,866	-	45,987	-	47,137
R4	**24116**	Driver	-	-	48,288	-	49,495	-	50,733
R4	**24117**	Driver	-	-	44,866	-	45,987	-	47,137
R4	**24118**	Driver	-	-	44,866	-	45,987	-	47,137
R4	**24119**	Driver	-	-	59,531	-	61,019	-	62,544
R4	**24120**	Driver	-	-	48,288	-	49,495	-	50,733
		Driver ($47,110 @ 50% HR, 25% S&R, 12.5% HW, 12.5% HS)	-	-	6,654	-	6,821	-	6,991
	6000	**Wages**	**366,175**	**475,454**	**563,790**	**446,421**	**577,949**	**256,454**	**592,465**
		Merit Increases (Bargaining unit only)	-	-	-	-	14,282	-	14,639
	6010	Overtime	138,378	164,790	125,000	121,867	125,000	108,569	125,000
		Subtotal of miscellaneous wages	**138,378**	**164,790**	**125,000**	**121,867**	**139,282**	**108,569**	**139,639**
		Total Wages	**504,553**	**640,244**	**688,790**	**568,288**	**717,231**	**365,023**	**732,104**
	6022	Holiday Pay	-	-	-	2,579	-	12,229	7,000
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=11.35)	17,326	41,123	28,190	5,768	57,307	39,092	29,623
	6030	Social Security	-	2,086	-	2,780	1,486	5,088	1,486
	6031	Medicare: 1.45% of Total Wages	7,603	9,678	9,987	8,472	10,400	6,069	10,616
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	7,250	-	12,260	907	12,767	-	13,031
	6033	Workers' Compensation: (TW/100)*2.5833	19,053	12,425	17,794	20,348	18,528	12,111	18,912
	6034	PERS Contributions: TW*22%	109,153	127,798	151,534	174,355	157,791	59,760	161,063
	6040	Employee Group Benefits: (2119*12)*FTE	170,179	161,314	260,128	164,483	260,128	73,201	288,608
	6041	Utility Benefit: (380*12)*FTE (FTE=11.35)	19,355	18,324	46,649	15,096	46,649	7,569	51,756
		BENEFITS AND TAXES	**349,919**	**372,748**	**526,542**	**394,787**	**565,056**	**215,118**	**582,095**
		TOTAL PERSONNEL	**854,472**	**1,012,992**	**1,215,332**	**963,075**	**1,282,287**	**580,142**	**1,314,199**

Hauled Sewer (510-85)

	Enterprise Fund (510-85)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actual	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes (minus EGHB and Overtime)	545,916	686,888	830,204	676,725	897,159	398,372	900,591
6000	Overtime	138,378	164,790	125,000	121,867	125,000	108,569	125,000
6010	Employee Group Health Benefits (EGHB)	170,179	161,314	260,128	164,483	260,128	73,201	288,608
	Total Personnel	**854,472**	**1,012,992**	**1,215,332**	**963,075**	**1,282,287**	**580,142**	**1,314,199**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Training/Travel	-	-	-	-	-	-	45,000
6100	Supplies	11,949	8,636	10,000	6,498	10,000	2,279	15,000
6103	Wearing Apparel	7,894	13,604	10,000	7,156	10,000	7,980	15,000
6140	Calcium Chloride	-	-	-	-	-	201	-
6150	Gasoline/Diesel/Oil	99,739	94,379	90,000	60,072	90,000	5,304	9,600
6153	Heating Fuel (20.4% of City Shop)	16,067	14,416	10,000	49,644	19,351	80,708	134,700
6155	Water/Sewer/Garbage (26.51% of City Shop)	5,205	6,484	840	6,625	6,809	3,387	7,200
6160	Electricity (21.39% of City Shop)	10,148	8,899	8,000	11,001	10,702	8,175	14,900
6170	Telephone	-	-	400	-	100	-	-
6171	Staff Cellular Phones	-	-	9,000	661	8,000	-	5,500
6200	Minor Equipment	1,659	3,453	5,000	1,820	-	204	5,000
6230	Vehicle Maint/Repair (ISF 57)	219,750	319,846	310,326	268,738	281,345	164,303	295,000
6231	Vehicle Parts & Tools	72,366	67,529	50,000	69,496	50,000	40,053	50,000
6232	Tires & Wheels	11,537	1,523	6,000	1,044	6,000	1,504	20,000
6240	Property Maint. (ICR)	45,090	45,441	44,920	50,759	46,895	24,355	-
6335	Other Purchased Services	4,328	101	3,000	-	5,000	798	3,000
6400	Insurance	68,469	68,012	71,834	67,156	28,587	47,428	86,600
6539	Miscellaneous	60	102	1,200	1,880	1,200	330	2,000
6600	Bad Debts Expense	38,912	70,183	-	47,379	65,000	-	55,500
6710	Administrative Overhead - GF	172,004	240,737	199,304	247,417	138,261	139,517	254,500
6711	Administrative Overhead - IT Services	13,737	12,952	13,970	20,522	33,260	9,934	18,100
	Total MS&S	**798,914**	**976,296**	**843,794**	**917,867**	**810,509**	**536,461**	**1,036,600**
	Total Operating Expenses	**1,653,386**	**1,989,287**	**2,059,126**	**1,880,942**	**2,092,797**	**1,116,602**	**2,350,799**

Piped Sewer Personnel

Enterprise Fund (510-86)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY23 Budget
PERSONNEL:									
MIII	**19401**	Public Works Director @ 10%	-	-	12,814	-	13,262	-	13,726
R4	**19101**	Admin Asst @ 10%	-	-	4,955	-	5,079	-	5,206
R6	**25101**	Utility Maintenance Foreman (30% of base salary)	-	-	20,545	-	21,058	-	21,585
R4	**25102**	Utility Maintenance Worker (45% of base salary)	-	-	26,412	-	27,073	-	27,749
R4	**25103**	Utility Maintenance Worker (45% of base salary)	-	-	35,390	-	36,275	-	37,182
R4	**25104**	Utility Maintenance Worker (45% of base salary)	-	-	38,066	-	39,018	-	39,993
R4	**25105**	Utility Maintenance Worker (45% of base salary)	-	-	33,705	-	34,548	-	35,411
R4		Temporary Maintenance Worker (5.1-9.1, 800 hrs @ 19/hr)	-	-	15,580	-	15,970	-	16,369
	6000	**Wages**	**142,403**	**160,726**	**187,467**	**102,820**	**192,282**	**30,867**	**197,221**
		Merit Increase (Bargaining Unit only)	-	-	-	-	4,475	-	4,587
	6010	Overtime	39,391	53,764	34,375	37,780	34,375	13,470	34,375
		Subtotal of miscellaneous wages	**39,391**	**53,764**	**34,375**	**37,780**	**38,850**	**13,470**	**38,962**
		Total Wages	**181,794**	**214,491**	**221,842**	**140,600**	**231,132**	**44,337**	**236,184**
	6022	Holiday Pay	-	-	-	740	-	1,638	800
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=2.75)	4,652	9,285	8,594	18,270	9,614	8,567	9,861
	6030	Social Security (6.2% of Temp Wages)	-	1	-	19	990	-	1,015
	6031	Medicare: 1.45% of Total Wages	2,912	3,247	3,217	2,364	3,351	782	3,425
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	1,921	3,949	152	4,114	-	4,204
	6033	Workers' Compensation: (TW/100)*2.5833	2,947	2,122	5,731	2,923	5,971	1,862	6,101
	6034	PERS Contributions: TW*22%	39,327	45,630	48,805	43,552	50,849	11,319	51,960
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=2.75)	43,129	53,975	69,927	59,653	69,927	29,061	69,927
	6041	Utility Benefit: (380*12)*FTE (FTE=2.75)	5,185	7,218	12,540	12,779	12,540	2,665	12,540
		BENEFITS & TAXES	**98,152**	**123,400**	**152,763**	**140,451**	**157,357**	**55,894**	**159,833**
		TOTAL PERSONNEL	**279,946**	**337,891**	**374,605**	**281,051**	**388,489**	**100,231**	**396,017**

Piped Sewer								
Enterprise Fund (510-86)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes (minus EGHB & Overtime)	197,426	230,151	270,303	183,618	284,187	57,700	291,715
6000	Overtime	39,391	53,764	34,375	37,780	34,375	13,470	34,375
6010	Employee Group Health Benefits	43,129	53,975	69,927	59,653	69,927	29,061	69,927
	Total Personnel	**279,946**	**337,891**	**374,605**	**281,051**	**388,489**	**100,231**	**396,017**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	-	-	3,000	-	3,000	-	5,000
6100	Supplies	5,959	5,666	6,000	1,767	3,000	600	3,000
6103	Wearing Apparel	3,547	910	3,000	2,675	3,000	-	4,000
6108	Plumbing Supplies	147	-	10,000	3,206	5,000	84	7,500
6150	Gasoline/Diesel/Oil	10,092	8,298	15,000	7,241	15,000	1,852	15,000
6153	Heating Fuel	32,940	30,744	25,000	32,290	36,000	27,175	60,000
6155	Water/Sewer/Garbage	523	536	600	550	563	1,168	2,200
6160	Electricity (Lift Stations & Mt. Bldg)	99,933	107,418	80,000	91,329	100,935	52,046	94,900
6170	Telephone	-	-	500	-	2,000	-	-
6200	Minor Equipment	152,047	10,264	140,000	93,060	140,000	74,018	150,000
6230	Vehicle Maint/Repair (ISF 57)	2,339	2,553	3,000	3,218	3,108	1,662	3,600
6231	Vehicle Parts & Tools	4,790	1,660	1,500	4,285	1,500	1,481	1,500
6232	Tires & Wheels	124	500	500	961	50	-	500
6335	Other Purchased Services	21,725	40,119	45,000	110,346	20,000	6,904	20,000
6400	Insurance	6,327	6,287	5,000	11,207	18,838	4,384	8,000
6410	Leased Property - Lift Station	14,045	15,443	17,000	14,045	17,000	14,369	17,000
6501	City Safety	4,237	1,500	500	-	-	-	-
6539	Miscellaneous Expenses	475	602	-	211	-	-	-
6600	Bad Debts Expense	7,084	23,527	-	21,531	20,000	-	18,500
6710	Administrative Overhead - GF	56,501	74,922	57,000	81,272	45,417	45,829	83,600
6711	Administrative Overhead - IT Services	14,990	14,868	15,500	22,395	33,260	10,841	19,800
685	Equipment	32	96	-	-	-	-	-
	Total MS&S	**437,855**	**345,913**	**428,100**	**501,590**	**467,671**	**242,412**	**514,100**
	Total Operating Expenditures	**717,801**	**683,804**	**802,705**	**782,641**	**856,160**	**342,643**	**910,117**

Sewer Lagoon Personnel

(510-87)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIII	**19401**	Public Works Director @ 20%	-	-	25,013	-	25,888	-	26,794
R4	**19101**	Admin Asst @ 20%	-	-	9,911	-	10,159	-	10,413
R6	**25101**	Utility Maintenance Foreman (10% of base salary)	-	-	6,848	-	7,019	-	7,195
R4	**25102**	Utility Maintenance Worker (10% of base salary)	-	-	5,869	-	6,016	-	6,166
R4	**25103**	Utility Maintenance Worker (10% of base salary)	-	-	7,864	-	8,061	-	8,262
R4	**25104**	Utility Maintenance Worker (10% of base salary)	-	-	8,459	-	8,671	-	8,888
R4	**25105**	Utility Maintenance Worker (10% of base salary)	-	-	7,490	-	7,677	-	7,869
	6000	**Wages**	**44,998**	**49,392**	**71,454**	**36,191**	**73,490**	**10,894**	**75,586**
		Merit Increase (Bargaining Unit only)	-	-	-	-	1,190	-	1,220
	6010	Overtime	8,928	12,286	10,250	8,702	10,250	3,070	-
		Subtotal of miscellaneous wages	**8,928**	**12,286**	**10,250**	**8,702**	**11,440**	**3,070**	**1,220**
		Total Wages	**53,927**	**61,678**	**81,704**	**44,893**	**84,930**	**13,964**	**76,806**
	6022	Holiday Pay	-	-	-	229	-	427	300
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=0.9)	3,914	2,196	3,597	4,378	4,856	3,585	3,779
	6030	Social Security	-	0	-	4	24	-	24
	6031	Medicare: 1.45% of Total Wages	850	934	1,192	729	1,231	252	1,114
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	427	1,463	62	1,512	-	1,367
	6033	Workers' Compensation: (TW/100)*2.5833	849	526	2,313	761	2,194	457	1,984
	6034	PERS Contributions: TW*22%	11,678	13,122	18,082	13,925	18,685	3,495	16,897
	6040	Employee Group Benefits: (2119*12)*FTE (FTE=0.9)	11,385	13,792	22,885	16,240	22,885	6,968	22,885
	6041	Utility Benefit: (380*12)*FTE (FTE=0.9)	1,240	1,527	4,104	3,066	4,104	720	4,104
		BENEFITS & TAXES	**29,916**	**32,523**	**53,636**	**39,393**	**55,491**	**15,904**	**52,455**
		TOTAL PERSONNEL	**83,843**	**94,200**	**135,340**	**84,286**	**140,421**	**29,868**	**129,261**

Sewer Lagoon

(510-87)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB and Overtime	63,530	68,123	102,204	59,345	107,286	19,830	106,376
502	Overtime	8,928	12,286	10,250	8,702	10,250	3,070	-
512	Employee Group Health Benefits	11,385	13,792	22,885	16,240	22,885	6,968	22,885
	Total Personnel	**83,843**	**94,200**	**135,340**	**84,286**	**140,421**	**29,868**	**129,261**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	403	-	3,000	-	3,000	-	3,000
6100	Supplies	1,852	1,088	1,500	25	2,500	-	1,000
6103	Wearing Apparel	1,513	1,005	2,000	-	2,000	-	3,000
6108	Plumbing Supplies	42	-	1,000	9,505	3,000	-	3,000
6150	Gasoline/Diesel/Oil	2,972	7,267	20,000	352	20,000	-	3,800
6200	Minor Equipment	1,860	1,310	3,000	-	-	-	1,100
6230	Vehicle Maint/Repair (Int. Svc. Fund 57)	-	-	-	634	22	-	-
6231	Vehicle Parts & Tools	-	-	-	-	-	160	160
6332	Lab Tests	6,026	7,191	15,000	7,068	15,000	8,319	15,000
6335	Other Purchased Services	1,647	360	1,000	-	-	-	500
6400	Insurance	433	430	454	425	41,328	300	500
6501	City Safety	-	-	500	19,891	-	-	-
6502	Advertising	-	-	500	-	500	-	-
6503	Dues & Subscriptions (SOA Permit)	7,920	7,920	7,920	8,217	7,920	7,920	8,000
6710	Administrative Overhead- GF	45,177	30,042	22,653	30,875	17,253	17,410	31,800
	Total MS&S	**69,845**	**56,613**	**78,527**	**76,991**	**112,523**	**34,109**	**70,860**
	Total Operating Expenses	**153,688**	**150,814**	**213,867**	**161,277**	**252,944**	**63,977**	**200,121**

MUNICIPAL DOCK FUND SUMMARY

ENTERPRISE FUND (520-50)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Proposed Budget
Operating Revenues:							
Municipal Dock Operations	1,498,471	882,249	927,000	1,254,542	974,000	1,113,632	1,041,000
Small Boat Harbor	323,371	186,512	251,500	236,104	263,500	249,545	292,500
TOTAL OPERATING REVENUES:	**1,821,842**	**1,068,760**	**1,178,500**	**1,490,645**	**1,237,500**	**1,363,177**	**1,333,500**
Total Operating Expenses:							
Municipal Dock Operations	648,657	653,005	818,086	737,827	907,072	324,466	934,880
Small Boat Harbor	153,177	113,209	228,306	170,750	279,754	115,991	300,564
TOTAL OPERATING EXPENSES:	**801,835**	**766,214**	**1,046,392**	**908,577**	**1,186,826**	**440,458**	**1,235,444**
TOTAL OPERATING INCOME/(LOSS)	**1,020,007**	**302,547**	**132,108**	**582,069**	**50,674**	**922,719**	**98,056**

MUNICIPAL DOCK REVENUES

Enterprise Fund (520-50)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Revenues:								
40-4402	City Dock-Penalties & Interest	-	-	2,000	-	2,000	-	-
41-4577	Pension on Behalf	-	-	-	12,291	-	-	-
43-4402	City Dock-Storage	102,225	121,016	85,000	86,759	90,000	17,519	90,000
43-4403	City Dock-Permits	3,600	-	3,000	5,340	3,000	575	3,000
43-4404	City Dock-Wharfage	131,031	95,336	150,000	130,395	150,000	122,565	140,000
43-4405	City Dock-Dockage	12,818	20,029	20,000	33,846	25,000	19,147	25,000
43-4406	Slough Berth-Moorage	-	-	-	642	-	276,785	-
43-4408	Slough Berth-Dockage	-	2,631	20,000	203,594	-	-	2,000
43-4410	Petro Yard-Storage	4,097	1,717	2,000	-	2,000	-	2,000
43-4412	PetroPort-Fuel Thru-Put ($.04/gal.)	715,825	395,263	400,000	387,357	440,000	471,640	500,000
43-4413	PetroPort-Dockage	24,098	21,613	20,000	8,352	20,000	15,735	20,000
43-4415	Seawall-Moorage	27,248	29,042	25,000	41,938	24,000	-	30,000
43-4416	Seawall Dockage	29,157	18,280	15,000	46,685	20,000	44,659	30,000
43-4418	Beach-Storage	78,411	25,189	30,000	58,477	30,000	11,551	35,000
43-4419	Beach-Wharfage	159,822	113,937	90,000	143,369	95,000	56,200	100,000
43-4420	Beach-Dockage	26,036	23,095	17,000	54,445	25,000	45,807	35,000
44-4440	Lease Revenue	24,360	6,090	24,000	-	24,000	-	-
45-4388	Extra Water Calls	5,490	1,055	20,000	40,897	20,000	23,628	25,000
46-4640	Transfers from Other Funds	-	-	-	-	-	-	-
49-4439	Miscellaneous Revenue	141,965	8,017	2,000	19	2,000	-	2,000
49-4590	Investment Income	12,289	(62)	2,000	137	2,000	7,822	2,000
	Total Revenues	**1,498,471**	**882,249**	**927,000**	**1,254,542**	**974,000**	**1,113,632**	**1,041,000**

Municipal Dock Personnel

		(520-50)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL									
MIII	**27401**	Port Director 95% MD 5% SBH	-	-	84,413	-	87,368	-	90,425
R4	**27102**	Administrative Assistant 67% MD 33% SBH	-	-	34,804	-	35,674	-	36,566
R4	**27103**	City Dock Attendant 90% MD 10% SBH	-	-	51,354	-	52,638	-	53,954
	27902	Seasonal City Dock Attendant 1,040 hrs @ $18/hr. 90% MD 10% SBH	-	-	17,690	-	18,133	-	18,586
R5	**27901**	Part-time Welder/Mechanic (160 hours @ $25.00/hr)	-	-	4,100	-	4,203	-	4,308
	6000	**Wages**	**175,481**	**204,363**	**192,362**	**137,228**	**198,015**	**73,278**	**203,839**
		Merit Increases (Bargaining Unit only)	-	-	-	-	2,766	-	2,835
	6010	Overtime	4,516	4,467	5,000	7,531	5,000	4,133	5,000
		Subtotal of miscellaneous wages	**4,516**	**4,467**	**5,000**	**7,531**	**7,766**	**4,133**	**7,835**
		Total Wages	**179,997**	**208,831**	**197,362**	**144,759**	**205,781**	**77,411**	**211,674**
	6022	Holiday Pay	-	-	-	1,068	-	3,559	2,300
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=3.92)	10,979	22,720	8,529	3,482	9,901	17,721	10,192
	6030	Social Security (6.2% of Temp Wages)	1,806	3,667	1,351	2,439	1,124	677	1,152
	6031	Medicare: 1.45% of Total Wages	27,892	3,493	2,862	2,245	2,984	1,460	3,069
	6032	Unemployment Insurance: 1.78%*TW (W/ $39,900 cap)	-	441	3,513	596	3,663	-	3,768
	6033	Workers' Compensation: (TW/100)*2.5833	3,943	2,591	5,098	3,158	5,316	1,710	5,468
	6034	PERS Contributions: TW*22%	3,062	32,932	43,420	32,266	43,563	18,031	44,845
	6040	Employee Group Benefits: (2119*12)*FTE	59,996	57,931	99,678	54,883	99,678	26,789	99,678
	6041	Utility Benefit: (380*12)*FTE (FTE=3.92)	11,814	10,591	17,875	7,861	17,875	6,043	17,875
		BENEFITS & TAXES	**119,491**	**134,366**	**182,325**	**107,996**	**184,104**	**75,990**	**188,347**
		TOTAL PERSONNEL	**299,488**	**343,196**	**379,687**	**252,755**	**389,885**	**153,401**	**400,021**

Municipal Dock Expenses

Enterprise Fund (520-50)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	234,977	280,798	275,009	190,341	285,207	122,479	295,344
	Overtime	4,516	4,467	5,000	7,531	5,000	4,133	5,000
	Employee Group Health Benefits	59,996	57,931	99,678	54,883	99,678	26,789	99,678
	Total Personnel	**299,488**	**343,196**	**379,687**	**252,755**	**389,885**	**153,401**	**400,021**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	1,060	115	5,000	2,247	5,000	1,680	5,000
6070	Pension Expense	-	-	250	-	15,000	-	-
6100	Supplies	5,850	5,971	8,000	7,921	8,000	2,262	8,000
6103	Wearing Apparel	1,167	1,001	3,000	2,642	5,000	-	5,000
6121	Municipal Dock Gravel	149,983	34,876	160,000	156,867	130,000	-	130,000
6150	Gasoline/Diesel/Oil	15,861	21,287	15,000	12,883	15,000	3,362	15,000
6153	Heating Fuel	5,082	3,924	5,000	3,258	3,600	4,234	5,000
6155	Water/Sewer/Garbage	4,753	4,882	5,000	11,708	5,500	7,605	5,500
6156	Water for Barges	4,753	-	12,000	1,664	12,000	-	12,000
6160	Electricity	15,220	11,768	15,000	12,685	13,509	10,372	13,509
6170	Telephone	1,869	2,095	2,000	2,658	2,250	1,339	2,250
6171	Staff Cellular Phones	621	719	1,000	1,473	3,000	914	2,400
6200	Minor Equipment	13,468	8,319	30,000	5,157	30,000	1,617	30,000
6230	Vehicle Maint/Repair (ISF 57)	2,137	2,553	3,000	2,902	2,839	1,698	3,200
6231	Vehicle Parts & Tools	7,194	19,425	20,000	26,555	20,000	18,254	20,000
6235	Tires & Wheels	-	-	-	33	-	3,088	-
6241	Municipal Dock Maintenance	2,357	-	5,000	3,171	42,815	-	50,000
6242	Seawall Maintenance	6,789	2,801	7,000	1,336	7,000	761	7,000
6243	Small Boat Harbor Maintenance	-	1,049	-	993	-	-	-
6244	Property Maintenance (ICR)	-	26,029	-	30,456	28,137	14,564	26,600
6310	Adminsitrative Costs	-	-	-	-	-	-	-
6320	Other Professional Fees	-	-	45,000	31,783	10,000	13,718	20,000
6321	Legal Fees	-	-	5,000	-	5,000	-	5,000
6324	Planning/Engineering Fees	-	3,461	5,000	(476)	5,000	-	10,000
6339	Other Purchased Services	18,458	50,942	30,000	42,338	30,000	16,765	30,000
6400	Insurance	13,368	13,338	10,515	11,491	35,093	8,115	15,000
6502	Advertising	-	-	1,000	-	1,000	-	1,000
6503	Dues & Subscriptions	167	-	1,000	425	1,000	-	2,000
6531	Bank Charges	818	2,739	2,500	3,654	3,000	1,780	3,000
6539	Miscellaneous	1,184	580	1,500	829	-	-	900
6600	Bad Debts Expense	2,347	-	-	-	-	-	-
6710	Administration Overhead - GF	56,212	74,539	40,634	80,857	45,185	45,595	83,200
6711	Administration Overhead - I.T. SVCS	18,449	17,396	-	27,563	33,260	13,343	24,300
	Total MS&S	**349,169**	**309,809**	**438,399**	**485,072**	**517,187**	**171,065**	**534,859**
	Total Operating Expenses	**648,657**	**653,005**	**818,086**	**737,827**	**907,072**	**324,466**	**934,880**

Small Boat Harbor Personnel

Enterprise Fund (520-55)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIII	**27401**	Port Director @ 5% w/ 95% to Muni Dock	-	-	5,790	-	5,993	-	6,203
R4	**27102**	Administrative Assistant (33% SBH 67% to Muni Dock)	-	-	17,143	-	17,571	-	18,010
R4	**27103**	City Dock Attendant (10% SBH 90% to Muni Dock)	-	-	5,567	-	5,706	-	5,849
	27902	Seasonal City Dock Attendant (1,040 hrs. @ $18.00/hr. @ 10% SBH 90% MD)	-	-	1,966	-	2,015	-	2,065
	27903	Port Attendant - 5 mo. (867 hrs.) @ 17/hr.	-	-	15,477	-	15,864	-	16,261
	27904	Port Attendant - 5 mo. (867 hrs.) @ 17/hr.	-	-	15,477	-	15,864	-	16,261
	27905	Port Attendant - 5 mo. (867 hrs.) @ 17/hr.	-	-	15,477	-	15,864	-	16,261
	27906	Port Attendant - 5 mo. (867 hrs.) @ 17/hr.	-	-	15,477	-	15,864	-	16,261
	27907	Port Attendant - 5 mo. (867 hrs.) @ 17/hr.	-	-	15,477	-	15,864	-	16,261
	6000	**Wages**	**61,202**	**31,621**	**107,851**	**55,979**	**110,605**	**40,983**	**113,430**
	6010	Overtime	3,423	831	3,000	-	3,000	1,731	-
		Merit Increase 2.5%	-	-	-	3,714	582	-	596
		Subtotal of miscellaneous wages	**3,423**	**831**	**3,000**	**3,714**	**3,582**	**1,731**	**596**
		Total Wages	**64,626**	**32,452**	**110,851**	**59,693**	**114,187**	**42,714**	**114,026**
	6022	Hoiday Pay	-	-	-	444	-	1,287	700
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=0.48)	3,137	4,064	1,135	1,925	1,164	8,580	1,193
	6030	Social Security @ 6.2% of PT Wages	2,370	386	4,754	1,152	5,043	938	5,169
	6031	Medicare: 1.45% of Total Wages	988	556	1,607	931	1,656	769	1,653
	6032	Unemployment Insurance: 1.78%*TW	-	49	1,920	116	2,033	-	2,030
	6033	Workers' Compensation: (TW/100)*2.5833	4,092	2,631	2,864	324	2,950	1,771	2,946
	6034	PERS Contributions: TW*22%	5,733	5,769	6,270	12,604	25,121	7,610	25,086
	6040	Employee Group Benefits: (2119*12)*FTE	16,981	16,702	12,205	16,902	12,205	10,906	12,205
	6041	Utility Benefit: (380*12)*FTE (FTE=0.48)	2,767	2,792	2,189	2,671	25,121	4,439	25,086
		BENEFITS & TAXES	**36,069**	**32,948**	**32,944**	**37,069**	**75,292**	**36,299**	**76,067**
		TOTAL PERSONNEL	**100,694**	**65,400**	**143,795**	**96,762**	**189,479**	**79,013**	**190,094**

SMALL BOAT HARBOR (520-55)

ENTERPRISE FUND (520-55)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Revenues								
43-4409	SBH Petro Port-Fuel Thru-Put ($.02/gal.)	268,611	145,425	200,000	203,594	220,000	235,819	250,000
43-4421	SBH-Storage	3,680	4,200	3,500	-	3,500	1,825	3,500
43-4422	SBH-Moorage	22,392	20,148	20,000	18,366	20,000	4,644	15,000
45-4535	SBH-Permits	20,733	16,739	24,000	13,988	20,000	2,760	20,000
	Total Operating Revenue	**315,416**	**186,512**	**247,500**	**235,948**	**263,500**	**245,048**	**288,500**
49-4439	Misc Revenue	8,017	-	2,000	19	-	-	2,000
49-4590	Investment Income	(62)	-	2,000	137	2,000	4,497	2,000
	Total Revenue	**323,371**	**186,512**	**251,500**	**236,104**	**263,500**	**249,545**	**292,500**
Expenses								
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	80,290	47,867	128,589	79,861	174,273	66,376	177,888
	Overtime	3,423	831	3,000	-	3,000	1,731	-
	Employee Group Health Benefits	16,981	16,702	12,205	16,902	12,205	10,906	12,205
	Total Personnel	**100,694**	**65,400**	**143,795**	**96,762**	**189,479**	**79,013**	**190,094**
MATERIALS, SUPPLIES, & SERVICES								
6100	Supplies	2,110	348	2,000	3,337	3,000	2,035	3,000
6103	Wearing Apparel	1,778	1,130	2,000	1,296	3,000	-	3,000
6132	Small Boat Harbor Gravel	16,099	-	16,000	19,023	30,000	-	30,000
6150	Gasoline/Diesel/Oil	2,548	148	8,000	5,769	8,000	8,128	8,000
6155	Water/Sewer/Garbage	-	-	7,100	-	7,100	-	7,100
6160	Electricity	-	-	2,000	-	2,000	-	2,000
6200	Minor Equipment	1,303	851	2,500	2,432	3,000	3,038	4,000
6241	Small Boat Harbor Maintenance	1,021	8,700	5,000	91	5,500	185	6,000
6400	Insurance	-	-	2,500	1,679	5,470	1,186	5,470
6539	Miscellaneous	-	-	1,000	624	1,000	-	1,000
6710	Administrative Overhead-GF	27,625	36,631	36,411	39,736	22,205	22,407	40,900
	Total Materials, Supplies & Services	**52,483**	**47,809**	**84,511**	**73,988**	**90,275**	**36,978**	**110,470**
	Total Operating Expenses	**153,177**	**113,209**	**228,306**	**170,750**	**279,754**	**115,991**	**300,564**

Leased Properties Enterprise Fund Summary	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
REVENUES:							
Total Leased Properties Revenue	809,025	853,746	859,045	840,778	888,442	486,675	896,132
Total Operating Expenses	415,338	403,619	454,891	449,411	464,573	264,578	418,700
Excess of Revenues over Operating Expenses	**393,686**	**450,127**	**404,154**	**391,367**	**423,869**	**222,097**	**477,432**
DEBT PAYMENTS:							
Court Complex Loan/Bond Payment	190,328	195,001	257,125	300,958	262,650	222,625	255,625
Total Debt Payments	**190,328**	**195,001**	**257,125**	**300,958**	**262,650**	**222,625**	**255,625**
Net Income	**203,359**	**255,126**	**147,029**	**90,409**	**161,219**	**(528)**	**221,807**

LEASED PROPERTY ENTERPRISE FUND
LEASES
(530-44)

Account	Tenant	Address	Monthly Rate	FY20 Actuals	FY21 Acutals	FY22 Budget	FY22 Acutals	FY23 Budget	January FY23 Actuals	FY24 Budget
4452	Faulkner Walsh	Address: Tower Rd-Old Asphalt Plant 250'x250' Tract 42, Township 8 N, Range 72 W, Seward Meridian	$450	12,600	12,600	12,600	12,600	12,600	7,350	5,400
4453	Yukon-Kuskokwim Health Corporation Warehouse	372 4th-Lot 15, Block 7, BET Townsite, plat 3230-A&B	$350	4,200	4,200	4,200	4,200	4,200	2,450	4,200
4455	State of Alaska DMV	300 Chief Eddie Hoffman Highway	$1,030	12,120	12,060	12,120	12,120	12,120	6,180	12,360
4461	Association of Village Council Presidents, Head Start	161 Atsak Turnkey III, Housing Block 2, Tract D	$200	1,800	1,800	2,400	2,400	2,400	1,575	2,400
4463	BTP/Swanson's	831 River-Lot 2 Comm Center Div, Plat 96-15	$1,760	21,120	21,120	21,120	21,120	21,120	13,160	21,120
4467	Bethel Korean Full Gospel/Eukang Church	142 Atsaq Tract B, Turnkey II, Housing Plat 87-6	$150	1,800	1,800	1,800	1,800	1,800	1,050	1,800
	Subtotal of Revenues			**53,640**	**53,580**	**54,240**	**54,240**	**54,240**	**31,765**	**47,280**

Leased Property Enterprise Fund
Leases
(530-44)

Account	Tenant	Address	Monthly Rate	FY20 Actuals	FY21 Acutals	FY22 Budget	FY22 Acutals	FY23 Budget	January FY23 Actuals	FY24 Budget
4470	GCI	280 3rd-Lot 5A, Block 9, Survey 3230, Plat 98-6	$850	10,200	10,365	10,200	10,342	10,342	6,327	10,200
4472	Lease - Other Revenue			360	-	-	-	-	6,000	-
4474	SOA DOT	570 4th Avenue Lots 22 and 23	$800	-	-	-	-	-	4,800	9,600
9455	Yukon-Kuskokwim Health Corporation Vintage Building	378 5th-Lot 11, Block 7, Survey 3230 A&B-intersection Willow and 5th	$1,600	-	36,800	19,200	19,200	19,200	11,200	19,200
4473	Alaska Marine Line, Inc.	919 Front St-Bethel City Dock, USS A24+A45 A&B, Block 20, Lot 3	$2,546	-	-	-	-	28,800	-	30,552
	Bethel Airport		$7,603 per year							7,603
	Bethel Friends of Canines	Lagoon Parcel, Plat 93-32-34' Wx22' L parcel	$1 per month	-	-	-	-	1	-	12
	Subtotal of Revenues			**10,560**	**47,165**	**29,400**	**29,542**	**58,343**	**28,327**	**77,167**

Leased Property Enterprise Fund
Leases (Continued)
(530-44)

Account	Lessee	Address	Rate	FY20 Actuals	FY21 Acutals	FY22 Budget	FY22 Acutals	FY23 Budget	January FY23 Actuals	FY24 Budget
4451	Bethel Sportsman Club	Land Lease Tract 42A 19.25 Acres	$1 per year	-	-	-	-	1	-	1
4456	Lions Club	36 Bluff Drive	$1 per year	-	-	-	-	1	-	1
4457	Bethel Native Corporation	Block 2, Plat 83-7 (Owl Street Park)	$100 per year	-	-	-	-	100	-	100
4459	Bethel Group Home		$100 per year	-	-	-	-	100	-	100
4440	Fermin & Ulye Iturbide	Parcel within Tract C, AK Tideland Survey #1346, Plat 92-4 recorded 7.2.92	$1 per year	-	-	-	-	1	-	1
	Lower Kuskokwim School District	4th-Old Armory Grounds and Parking Lot, Lot 7,8,16, & 17, Block 7, Survey 3230-B	$40 per year	-	-	-	-	12	-	40
	Subtotal of Revenues			**-**	**-**	**-**	**-**	**215**	**-**	**243**
	Leased Properties Subtotal of Revenues			**64,200**	**100,745**	**83,640**	**83,782**	**112,798**	**60,092**	**124,690**

Leased Property Enterprise Fund - Nora Guinn Court Complex (530-55)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
REVENUES:								
44-4443	SoA- Dep of Admin- OCS ($4,338) ended 4/30/2019	-	-	-	-	-	-	-
44-4444	SoA - Alaska Court System ($51,135 per mo)	595,211	595,211	613,620	595,211	613,620	347,207	613,620
44-4447	SoA - Dept of Law ($13,482 per mo)	146,339	157,751	161,785	161,785	161,784	76,243	157,822
53-44-445	SoA - ACS Electricity Reimb.	-	-	-	-	-	-	-
53-49-487	Investment Income	3,275	39	-	-	240	3,134	-
	Total Revenues	**744,825**	**753,001**	**775,405**	**756,996**	**775,644**	**426,583**	**771,442**
EXPENSES:								
6153	Heating Fuel	50,876	48,286	45,000	60,634	66,847	48,563	65,000
6155	Water, Sewer, Garbage-Court Complex	14,985	9,159	18,000	27,309	24,000	9,883	24,000
6160	Electricity - Court Complex	76,094	59,868	81,000	68,826	68,190	39,820	65,000
6170	Telephone	601	676	452	741	700	439	800
6240	Property Maintenance	10,138	11,854	10,138	13,771	10,341	16,129	16,000
6241	Property Maintenance (ICR) 15%	135,269	136,322	151,443	152,278	140,684	72,817	140,000
6333	Janitorial - Court Complex	82,425	89,400	111,600	81,950	113,832	44,900	61,500
6339	Other Purchased Services	1,079	4,181	2,500	582	3,500	1,433	2,500
6400	Insurance	43,872	43,872	34,758	43,320	36,480	30,594	43,900
	Total Operating Expenses	**415,338**	**403,619**	**454,891**	**449,411**	**464,573**	**264,578**	**418,700**
	Net Operating Income or (Loss)	**329,486**	**349,382**	**320,514**	**307,585**	**311,071**	**162,005**	**352,742**
DEBT PAYMENTS:								
25000	Lease Revenue Bonds Payable	1,665,000	1,490,000	1,267,375	1,315,000	1,082,375	1,125,000	935,000
27700	Court Complex Bond Principal	170,000	175,000	222,625	232,625	190,000	190,000	232,875
714	Court Complex Bond Interest	20,328	20,001	34,500	68,333	72,650	32,625	22,750
717	Amortization of Bond Premium	(40,655)	(37,277)	-	(33,752)	-	-	-
	Total Debt Payments	**149,673**	**157,724**	**257,125**	**267,206**	**262,650**	**222,625**	**255,625**
	Net Income (Loss) before Depr.	**179,813**	**191,658**	**63,389**	**40,379**	**48,421**	**(60,620)**	**97,117**

BETHEL PUBLIC TRANSIT SYSTEM REVENUES
(Enterprise Fund) (560-50)

Revenue Sources		FY20 Actual	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Local Sources:								
40-7600	Contributed Support by City of Bethel	-	-	85,000	-	-	-	95,921
	Total	-	-	85,000	-	-	-	95,921
Federal Sources:								
41-4101	Section 5311 Grant	231,270	-	257,825	390,512	426,232	280,775	257,443
41-4102	CARES Act Transit Grant (Section 5311)	-	-	731,328	-	-	-	-
42-4577	Pension on Behalf	-	-	-	9,913	-	-	-
	Total	231,270	-	989,153	390,512	426,232	280,775	257,443
Charges for Services:								
43-4370	Bus Fares	14,608	2,362	28,000	2,345	15,000	13,485	40,000
43-4371	Bus Fares - Prepaid	35,966	(9,917)	(12,000)	3,000	-	(3,000)	-
	Total	50,574	(7,555)	16,000	5,345	15,000	10,485	40,000
Misc Revenue:								
49-9515	Bus Stop Shelter Reimbursement	-	-	-	-	-	-	-
	Total		-	-	-	-	-	-
	TOTAL REVENUE	**281,844**	**(7,555)**	**1,090,153**	**395,857**	**441,232**	**291,260**	**393,364**

Bethel Public Transit System Personnel

Enterprise Fund (560-50)			FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
R6I	**29101**	Transit Manager	-	-	62,293	-	55,058	-	55,058
R4	**29102**	Driver	-	-	47,202	-	49,592	-	50,832
R4	**29201**	Driver- Part-Time (25 hours/week)	-	-	24,357	-	28,197	-	27,144
	6000	**Wages**	**128,733**	**103,622**	**133,852**	**56,216**	**132,847**	**12,350**	**133,034**
R4	**29901**	Driver- On Call (budgeted at 12 hours/week)	-	-	-	-	-	-	-
		Merit Increases (Bargaining Unit only)	-	-	-	-	3,321	-	2,647
	6010	Overtime	-	1,094	-	6,529	-	440	-
		Subtotal of miscellaneous wages	-	**1,094**	-	**6,529**	**3,321**	**440**	**2,647**
		Total Wages	**128,733**	**104,717**	**133,852**	**62,745**	**136,168**	**12,790**	**135,681**
	6022	Holiday Pay	-	-	-	975	-	712	800
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=2.5)	11,284	12,420	0	132	6,642	15,936	6,652
	6030	Social Security (6.2% of Temp Wages)	790	1,348	794	2,062	-	309	-
	6031	Medicare: 1.45% of Total Wages	2,281	1,558	1,941	931	1,974	428	1,967
	6032	Unemployment Insurance: 1.78%*TW	-	-	2,383	349	2,424	-	2,415
	6033	Workers' Compensation: (TW/100)*2.5833	6,847	4,421	2,677	349	3,518	867	3,505
	6034	PERS Contributions: TW*22%	33,447	19,921	29,447	23,288	29,957	5,422	29,850
	6040	Employee Group Benefits: (2119*12)*FTE	46,406	10,253	50,856	28,127	63,570	3,858	63,570
	6041	Utility Benefit: (380*12)*FTE (FTE=2.5)	3,841	3,065	9,120	1,626	11,400	1,984	11,400
		BENEFITS & TAXES	**104,896**	**52,987**	**97,218**	**57,838**	**119,485**	**29,517**	**120,159**
		TOTAL PERSONNEL	**233,630**	**157,704**	**231,070**	**120,584**	**255,653**	**42,307**	**255,840**

Bethel Public Transit System Enterprise Fund

Enterprise Fund (560-50)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	146,356	-	192,083	85,928	11,400	38,010	192,270
6010	Overtime	1,094	-	-	6,529	-	440	-
6040	Employee Group Health Benefits	10,253	-	63,570	28,127	63,570	3,858	63,570
	Total Personnel	**157,704**	**-**	**255,653**	**120,584**	**74,970**	**42,307**	**255,840**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	-	-	-	90	-	374	2,000
6100	Supplies	3,848	1,466	1,500	1,340	1,500	804	2,000
6103	Wearing Apparel	-	-	-	189	-	-	-
6150	Gasoline/Diesel/Oil	16,269	9,030	26,000	7,146	29,000	3,419	32,000
6153	Heating Fuel	9,083	9,640	10,250	4,630	10,583	4,984	13,000
6155	Water/Sewer/Garbage	1,206	3,114	1,200	2,046	3,300	785	1,200
6160	Electricity	7,938	6,475	7,000	4,186	7,724	2,700	7,500
6170	Telephone	30	33	700	15	700	2	700
6171	Staff Cellular Phones	490	326	-	286	1,200	100	-
6230	Vehicle Maint./Repair (ISF 57)	16,030	17,018	9,000	9,031	18,184	4,784	26,000
6231	Vehicle Maint. (Parts & Tools)	2,874	318	6,920	1,353	20,000	98	20,000
6232	Tires & Wheels	-	-	2,000	1,701	2,000	-	3,000
6326	Contractor Fees	-	-	1,500	-	-	-	-
6339	Other Purchased Services	1	125	-	-	-	-	-
6400	Insurance	12,060	11,980	10,000	1,138	16,281	2,334	13,889
6503	Dues & Subscriptions	-	300	-	-	300	-	300
6539	Miscellaneous	102	834	-	2,488	-	-	1,500
6710	Administrative Overhead- ICR	51,688	68,540	53,464	36,549	41,548	17,160	76,500
6711	Administrative Overhead - IT	15,692	14,796	13,200	12,591	33,260	5,010	15,000
	Total MS&S	**137,311**	**143,994**	**142,734**	**84,780**	**185,580**	**42,554**	**214,589**
	Total Operating Expenses	**295,014**	**143,994**	**398,387**	**205,364**	**260,550**	**84,861**	**470,429**

Internal Service Funds

560 - Vehicle & Equipment Maintenance

Employee Group Health Benefits

Vehicles & Equipment Maintenance Personnel

		Internal Service Fund (570-50)	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
PERSONNEL:									
MIII	**19401**	Public Works Director @ 5%	-	-	6,631	-	7,069	-	7,317
R4	**19101**	Admin Asst. @ 5%	-	-	2,540	-	2,733	-	2,802
R6	**26101**	Foreman	-	-	73,659	-	79,275	-	81,257
R5	**26102**	Heavy Equipment Mechanic	-	-	58,891	-	63,382	-	64,966
R5	**26103**	Heavy Equipment Mechanic/Mechanic II	-	-	50,892	-	54,772	-	56,141
R5	**26104**	Mechanic II/Oiler	-	-	58,914	-	63,406	-	64,991
R5	**26105**	Mechanic II/Oiler	-	-	56,109	-	60,388	-	61,897
R5	**26107**	Mechanic II/Oiler	-	-	51,939	-	55,899	-	57,297
R4	**26106**	Parts Inventory Clerk	-	-	51,450	-	55,373	-	56,757
	6000	**Wages**	**277,155**	**315,782**	**411,024**	**312,795**	**442,297**	**161,698**	**453,425**
		Merit Increases (Bargaining Unit only)	-	-	-	-	10,881	-	11,153
	6010	Overtime/Shift Differential	7,284	3,771	25,000	3,872	15,000	297	15,000
		Subtotal of miscellaneous wages	**7,284**	**3,771**	**25,000**	**3,872**	**25,881**	**297**	**26,153**
		Total Wages	**284,440**	**319,553**	**436,024**	**316,666**	**468,178**	**161,995**	**479,578**
	6022	Holiday Pay	-	-	-	2,447	-	6,886	4,500
	6023	Leave Cashout: (BW*5%) of FTEs (FTE=7.1)	10,164	15,747	20,220	(322)	57,710	23,212	22,671
	6031	Medicare: 1.45% of Total Wages	4,441	5,070	6,322	4,881	6,789	2,920	6,954
	6032	Unemployment Insurance: 1.78%*TW	1,099	4,666	7,316	721	7,952	-	8,536
	6033	Workers' Compensation: (TW/100)*2.5833	10,051	6,330	14,112	10,314	11,540	6,394	12,389
	6034	PERS Contributions: TW*22%	59,460	70,141	95,925	95,059	102,999	41,946	105,507
	6040	Employee Group Benefits: (2119*12)*FTE	127,598	161,763	180,539	114,237	180,539	63,793	180,539
	6041	Utility Benefit: (380*12)*FTE (FTE=7.1)	13,675	25,088	32,376	24,400	32,376	14,028	32,376
		BENEFITS AND TAXES	**226,488**	**288,805**	**356,811**	**251,738**	**399,905**	**159,180**	**373,473**
		TOTAL PERSONNEL	**510,928**	**608,358**	**792,835**	**568,404**	**868,082**	**321,175**	**853,050**

Vehicles & Equipment Maintenance

Internal Service Fund (570-50)		FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
ALLOCATIONS TO V & E:								
401	From General Fund-City Administration	1,061	1,548	-	1,300	1,285	795	2,000
403	From General Fund-Finance	1,061	1,547	1,000	1,300	1,266	795	2,000
404	From General Fund-Planning	1,061	1,558	1,894	1,300	1,559	795	1,500
405	From General Fund-Fire	1,891	692	23,000	8,669	18,000	5,300	18,000
406	From General Fund-Police	14,254	17,028	25,000	17,338	17,554	10,600	20,600
407	From General Fund-PW Admin	2,242	2,553	3,788	2,601	2,457	1,590	4,300
408	From General Fund-Streets & Roads	142,436	154,920	190,000	130,030	146,047	79,502	150,000
409	From General Fund-Property Maintenance	4,245	6,249	6,006	5,201	5,713	3,180	6,200
413	From General Fund-IT Services	1,061	1,548	1,894	11,006	1,280	795	3,000
451	From Enterprise Fund-Hauled Water	225,531	321,855	391,472	268,728	268,201	164,303	299,700
452	From Enterprise Fund-Hauled Sewer	219,750	319,846	310,326	268,738	281,345	164,303	295,000
453	From Enterprise Fund-Piped Water	2,122	3,095	3,788	2,601	2,687	1,590	2,900
454	From Enterprise Fund-Piped Sewer	2,339	2,553	3,000	2,601	3,108	1,590	3,600
455	From Enterprise Fund-Water Trmt.-Bethel Hgts	2,122	3,095	1,000	2,601	2,566	1,590	2,950
456	From Enterprise Fund-City Sub Water Trmt.	2,132	3,095	15,000	2,601	2,581	1,590	4,000
458	From Enterprise Fund-Sewer Lagoon	-	-	-	634	22	-	-
460	From Enterprise Fund-Refuse Hauling	53,057	77,382	95,000	65,015	61,581	39,751	72,000
461	From Enterprise Fund-Landfill Operations	53,121	63,843	94,711	65,015	67,728	39,751	80,000
470	From Enterprise Fund-Port	2,137	2,553	3,000	2,601	2,839	1,590	3,200
475	From Enterprise Fund-Bethel Transit System	16,030	17,018	9,000	7,632	18,184	10,600	26,000
	From YK Aquatic Training Center	-	-	-	-	97	-	1,000
	Total Revenues	**747,653**	**1,001,978**	**1,178,879**	**867,508**	**906,100**	**530,010**	**996,950**
PERSONNEL:								
	Salaries, Benefits & Taxes minus EGHB	376,045	442,824	587,296	450,296	672,544	257,085	657,512
	Overtime	7,284	3,771	25,000	3,872	15,000	297	15,000
	Employee Group Health Benefits	127,598	161,763	180,539	114,237	180,539	63,793	180,539
	Total Personnel	**510,928**	**608,358**	**792,835**	**568,404**	**868,082**	**321,175**	**853,050**
MATERIALS, SUPPLIES, & SERVICES:								
6060	Travel/Training	2,802	-	15,000	24	15,000	48	10,000
6100	Supplies	30,845	29,395	20,000	13,444	20,000	9,175	10,000
6103	Wearing Apparel	3,272	2,220	4,000	2,864	4,000	221	4,000
6150	Gasoline/Diesel/Oil	6,561	27,992	8,000	36,584	8,000	41,814	8,000
6153	Heating Fuel	-	-	-	3,174	399	3,454	6,300
6155	Water/Sewer/Garbage (20.% of City Shop)	3,966	4,941	6,220	5,048	5,300	2,594	4,800
6160	Electricity (37.42% of City Shop)	17,753	15,568	10,000	19,242	18,718	14,188	25,900
6170	Telephone	-	-	500	-	-	-	-
6171	Staff Cellular Phones	310	320	-	277	840	-	-
6200	Minor Equipment	28,836	23,989	25,000	24,670	25,000	1,791	25,000
6231	Vehicle Parts	52,095	37,887	8,000	9,432	8,000	3,713	8,000
6232	Tires & Wheels	1,234	9	2,000	128	2,000	1,539	2,000
6339	Other Purchased Services	2,223	8,142	10,000	10,096	10,000	1,562	15,000
6400	Insurance	34,711	34,480	22,550	34,046	24,535	24,045	43,900
6503	Dues & Subscriptions	14,722	9,972	10,000	13,289	10,000	3,750	20,000
6539	Miscellaneous Expenses	-	-	-	-	-	832	-
6710	Administrative Overhead - GF	114,060	151,248	124,357	164,068	91,684	92,517	135,000
6711	Adminstrative Overhead - IT Services	15,842	14,938	16,103	23,668	33,260	11,457	20,900
	Total MS&S	**329,232**	**361,101**	**281,730**	**360,052**	**276,736**	**212,698**	**338,800**
	Total Operating Expense	**840,160**	**969,459**	**1,074,565**	**928,456**	**1,144,819**	**533,873**	**1,191,850**

Employee Health Group Benefits

Internal Service Fund	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
Allocations to Employee Health Group Benefits:							
City Administration	79,206	61,585	76,284	57,057	76,284	25,825	76,284
City Clerk & Council	26,407	37,426	50,856	38,673	50,856	26,570	50,856
Finance Department	128,714	111,512	228,852	145,179	228,852	80,549	222,495
Planning Department	26,476	28,060	50,856	27,148	50,856	13,349	50,856
Information Technology Services	15,244	14,118	25,428	13,701	50,856	15,162	50,856
City Attorney	12,941	40,142	25,428	41,165	25,428	19,902	25,428
Fire Department	188,735	127,991	279,708	163,750	330,564	104,443	305,136
Police Department	473,501	451,866	686,556	517,817	737,412	186,372	709,441
Public Works - Administration	11,071	10,848	7,628	10,254	7,628	3,758	7,628
Streets & Roads	137,984	137,362	132,988	107,290	132,988	50,159	132,988
Property Maintenance	129,902	134,206	129,683	133,803	129,683	64,438	129,683
Community Service Patrol	65,029	68,681	76,284	83,614	76,284	27,652	76,284
E-911 Services	22,449	13,617	27,971	10,710	27,971	30,427	27,971
School Resource Officer Program	-	-	-	-	6,357	6,357	6,357
Hauled Refuse	33,293	23,676	27,971	18,446	27,971	8,576	27,971
Landfill Operations	21,551	19,512	66,113	18,675	66,113	18,490	66,113
Utility Billing	23,697	39,848	31,785	26,132	31,785	36	57,213
Hauled Water	194,139	185,881	254,280	-	254,280	31,214	237,752
Piped Water	43,098	55,189	69,927	58,742	69,927	30,056	69,927
Bethel Heights Water Treatment Plant	25,814	23,544	44,499	22,721	44,499	8,517	69,927
City-Sub Water Treatment Plan	43,984	28,842	69,927	26,958	69,927	7,688	69,927
Hauled Sewer	170,179	161,314	260,128	164,483	260,128	73,201	288,608
Piped Sewer	43,129	53,975	69,927	59,653	69,927	29,061	69,927
Sewer Lagoon	11,385	13,792	22,885	16,240	22,885	6,968	22,885
Municipal Dock Department	59,996	57,931	99,678	54,883	99,678	26,789	99,678
Small Boat Harbor	16,981	16,702	12,205	16,902	12,205	10,906	12,205
Bethel Public Transit System	46,406	10,253	50,856	28,127	63,570	3,858	63,570
Vehicle & Equipment Maintenance	127,598	161,763	180,539	114,237	180,539	63,793	180,539
Total Contributions	**2,178,911**	**2,089,638**	**3,059,242**	**1,976,358**	**3,205,454**	**974,113**	**3,208,505**

City of Bethel Endowment Permanent Fund

900-46

Endowment Permanent Fund (900-46)

	REVENUES:	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY22 Actuals	FY23 Budget	January FY23 Actuals	FY24 Budget
487	Investment Income	34,701	38,255	797	350	2,835	20,000	8,410	40,000
	Total Revenues	**34,701**	**38,255**	**797**	**350**	**2,835**	**20,000**	**8,410**	**40,000**
46-990	Transfer to General Fund* (70%)	24,290	26,778	558	245	2,864	14,000	-	28,000
	Total Expenses	24,290	26,778	558	245	2,864	14,000	-	28,000
	Net Income	**10,410**	**11,476**	**239**	**105**	**(30)**	**6,000**	**8,410**	**12,000**

*Transfer to General Fund is 70% of the Fund's earnings (exclusive of gains and losses recorded for changes in market value on an annual basis.)

NOTE: Per Ordinance #08-19: "...city manager shall cause to be introduced an ordinance proposing an appropriation to the general fund of monies in an amount equal to seventy (70) percent of the endowment fund's net income of the previous fiscal year". This change is effective beginning in FY10. To get on the schedule outlined in Ord. #08-19, no transfer to the General Fund will occur in FY10, but will resume in FY11.

CITY OF BETHEL ALASKA
CONTRACT NO. _________
ANIMAL SHELTER SERVICES

THIS CONTRACT is made and executed by and between the City of Bethel, 300 State Highway, P.O. Box 1388, Bethel, AK 99559 ("the City" or "City of Bethel"), and the Bethel Friends of Canines, PO Box 3167, Bethel, AK 99559 ("the Contractor").

ARTICLE I

For and in consideration of the terms, covenants, conditions, and provisions contained herein, it is mutually agreed between the parties as follows:

1. Agreement to Perform. The Contractor agrees to perform, complete, provide, and furnish in a timely manner all work, services, labor, and materials required to accomplish the work described in Article II of this contract at the times, and in the manner, and for the consideration hereinafter set forth.

2. Term of Contract. This Contract will be effective from July 1, 2022, and continue in force until June 30, 2024, except that, in addition to the termination provisions in Section 6 (Insurance), it may be terminated by either party upon thirty (30) days written notification to the other. This Contract may also be amended at any time during the term by written agreement of the parties.

3. Independent Contractor. The parties expressly agree that the Contractor shall be and is an independent contractor and is not an employee or agent of the City for any purpose, and the employees of the Contractor are not entitled to any of the benefits the City provides for the City's employees, including but not limited to, health insurance, life insurance, disability insurance, sick or annual leave, or workers' compensation. The City is interested only in the results to be achieved, and the contract and control of the· work will lie solely with the Contractor. It is understood that the City agrees to use the Contractor exclusively for management and operation of the animal shelter.

4. Contractor Authority. The Contractor is hereby authorized to receive domestic animals coming into its custody (i.e., impounded, quarantined, owner-surrendered), to safely place such animals that come into the animal shelter, and to manage and enforce the animal regulations for all impounded animals pursuant to all ordinances now in effect, or which may later be enacted. The Contractor shall accept all animals that can be safely maintained and cared for within the shelter facility provided by the City. If an animal cannot be safely maintained, the Contractor will immediately notify the Chief of Police, or their designee by calling the 24-hour police dispatch line at (907) 543-3781.

5. Contractor Qualified and Responsible for Personnel. (a) The Contractor represents it has, or will secure at its own expense, all personnel required to perform this Contract in a timely and proper manner. Such personnel shall not be employees or have any contractual relationship with the City, and the City shall have no responsibility or liability whatsoever to any such persons, or for the acts or omissions of any such persons.

(b) All of the services required under this Contract shall be performed by the Contractor or under its supervision.

(c) None of the work or services covered by this Contract shall be subcontracted without prior written approval of the City.

6. Insurance/Indemnification. (a) Public Liability Insurance. The Contractor shall maintain Public Liability Insurance with a minimum of $1,000,000 per occurrence and/or aggregate combined single limit, personal injury, bodily injury, and property damage.

(b) Additional Insured. The following shall be listed as Additional Insureds: "The City of Bethel, including all elected and appointed officials, all employees and City volunteers, all boards, commissions and/or authorities and their board members, employees, and volunteers. This coverage shall be primary to the City of Bethel and not contributing with any other insurance or similar protection available to the City of Bethel, whether other available coverage be primary, contributing, or excess."

(c) Indemnification. To the fullest extent permitted by law, Contractor agrees to defend, indemnify, and hold harmless the City of Bethel, its elected and appointed officials, employees, and volunteers against any and all liabilities, claims, demands, lawsuits, or losses, including costs and attorney fees incurred in defense thereof, arising out of or in any way connected or associated with this contract.

(d) Notice of Cancellation Required. Fourteen (14) days Notice of Cancellation or Change, Non-Renewal, Reduction and/or Materials Change shall be sent to: Police Chief, POB 809, 157 Salmonberry Rd, Bethel AK 99559 and emailed to "police@cityofbethel.net".

(e) Evidence of Coverage Required. Contractor shall provide to the City of Bethel at the time that the Contract is presented to the City for execution, certificates of insurance and/or policies acceptable to the City of Bethel as listed below:

One (1) copy of Certificate of Public Liability Insurance Workers' Compensation Insurance
One (1) copy of Certificate of Public Liability Insurance

(f) Continuation of Coverage. If the above coverage expires during the term of this Contract, Contractor shall deliver renewal certificates and/or policies to the City of Bethel at least fourteen (14) days prior to the expiration date. Contractor shall not commence performance under this Contract until it has obtained the coverage required under the terms of this Contract. All coverage shall be with insurance carriers licensed and admitted to do business in the State of Alaska. All coverage shall be with carriers acceptable to the City of Bethel. If Contractor fails to comply with the insurance requirements of this Contract, the City of Bethel may terminate the Contract on fourteen (14) days written notice. Contractor covenants to maintain all insurance policies required in this Contract for the period of time in which a person may commence a civil action as prescribed by the applicable statute of limitations. The coverage required by this Contract shall cover all claims arising in connection with Contractor's use under this Contract, whether or not asserted during the term of this Contract and even though judicial proceedings may not be commenced until after this Contract expires.

(g) Workers' Compensation Insurance. The Contractor shall provide and maintain, for all employees of the Contractor engaged in work under this Contract, Workers' Compensation Insurance as required by AS 23.30.045 or any other applicable statutes or regulations. The Contractor shall be responsible for Workers' Compensation Insurance for any subcontractor who directly or indirectly provides services under this Contract.

7. Assignment or Delegation. The Contractor may not assign its rights or delegate its duties under this Contract, or any part of it, except with the prior written consent of the City.

8. Governing Law. This Contract shall be governed by the laws of the State of Alaska and any suit or legal action hereon shall be brought only in the courts of said State, in the Fourth Judicial District at Bethel, Alaska.

9. Miscellaneous. (a) Relationship of Parties. Nothing herein contained shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent or of partnership or of joint venture between the parties. It being understood and agreed that neither method of computation of payment or any other provision contained herein, nor any act of the parties, shall be deemed to create any relationship between the parties other than the relationship of the City and an independent contractor.

(b) Nonwaiver. The failure of the City to insist in any one or more instances upon the strict performance by the Contractor of any provision or covenant in this Contract may not be considered as a waiver or relinquishment for the future, but the provision or covenant will continue in full force. The waiver by the City of any provision or covenant in this Contract cannot be enforced or relied upon unless the waiver is in writing signed on behalf of the City by the City Manager or the City Manager's designee.

(c) Improvements. The Contractor shall make no alterations or additions to the Animal Shelter, or any City property associated with it, without first obtaining the written consent of the City Manager and, unless otherwise provided in such written consent, any improvements or additions constructed by the Contractor shall become the City's property upon their substantial completion.

(d) Liens. The Contractor shall keep the Animal Shelter free of all liens, pay all costs for labor and materials arising out of any construction or improvements by the Contractor on the Animal Shelter, and hold the City harmless from liability for any such liens, including costs and attorney fees.

(e) Severability. If any provision or covenant of this Contract is declared to be invalid by a court of competent jurisdiction, the remaining covenants and provisions will continue in full force and effect.

(f) Corporate Authority. If the Contractor is a corporation, the Contractor shall deliver to the City at the time of execution of this Contract a copy of a resolution of its board of directors authorizing the execution of this Contract and naming the officers that are authorized to execute this agreement on behalf of the corporation.

(g) Entire Agreement. This Contract sets forth all the terms, conditions, and agreements of the parties and supersedes any previous understandings or agreements regarding the Animal Shelter whether oral or written. No modification or amendment of this Contract is effective unless in writing and signed by both the parties.

(h) Notice. Any notice required by this Contract must be hand delivered or sent by first class mail to the appropriate party at the address set forth on the last page of this Contract or to any other address, which the parties subsequently designate in writing.

ARTICLE II

In furtherance of these obligations, the Contractor shall perform, supply, and provide all the work, services, and materials as follows:

1. Management and Operation of Animal Shelter. (a) The Contractor shall furnish animal shelter services and humane treatment of animals at the Contractor's expense.

(b) The Contractor shall maintain proper housing for all animals, which come into its custody.

(c) The animal shelter shall be open a minimum of four hours per day, five days a week, including one weekend day, for the convenience of the public and to transact business in connection with the duties under this Contract and to receive animals or for the redemption of impounded animals. The shelter may be closed to the public two days a week and on national, state, and local holidays.

(d) The Contractor shall consult directly with the City in developing programs and policies regarding operation of the animal shelter, implementing new program components, and recommending ordinance revisions.

2. Care of Impounded Animals. (a) Proper care includes, but is not limited to, adequate and sanitary food and water, regular cleaning of kennels and cages, and humane handling.

(b) The animal food used by the Contractor shall be of a satisfactory quality. Food and water shall be provided animals in adequate amounts and frequencies with water being supplied each animal at least once every twelve hours.

(c) The Contractor shall clean, disinfect, and otherwise maintain the cages and pens where animals are kept frequently enough to assure animal health and prevent the spread of disease. Cleaning and disinfecting shall be no less than once per day.

3. Redemption, Adoption, and Disposition of Animals. (a) The Contractor shall, in accordance with Bethel Municipal Code (BMC) Chapter 6.04 release animals impounded by the City to their owners upon presentation of a receipt from the Bethel Police Department showing that all impound charges or other fees owed to the City have been paid in full.

(b) The Contractor shall promote and administer the adoption of unclaimed animals to responsible owners. The Contractor shall develop and have on file a program for adoption. The Contractor shall adhere to the City's policy of, wherever feasible, spaying or neutering and vaccinating all animals prior to adoption.

(c) Animals which are not reclaimed by owners within four (4) days after compliance with the provisions of BMC 6.04.070.C or any other applicable provisions of law governing notification to the owner or custodian and are deemed suitable for adoption will become available for adoption to responsible persons.

(d) Animals not suitable for adoption will be humanely euthanized by the City in accordance with Animal Control policies and procedures.

4. Education on Animal Care and Treatment. The Contractor shall promote the proper and humane care and treatment of animals and to stimulate public support for such treatment and for the enforcement of City ordinances relating to animal control. The Contractor shall conduct tours of the animal shelter upon reasonable request. The Contractor shall educate the community through classroom visits, radio interviews, newspaper articles, and public service announcements.

5. Training. The Contractor shall designate an employee as shelter manager and this employee is required to annually attend and complete a course in professional services relating to management and operation of an animal shelter or animal behavior. The Contractor shall provide the Bethel Police Department with an outline of the course of instruction.

6. Enforcement of Animal Control Ordinances. (a) The Contractor shall, through qualified agents, observe and assist in the enforcement of all animal control ordinances relating to impounded animals.

(b) The Contractor shall cooperate with the City by following procedures required by Chapter 6.04 of the Bethel Municipal Code concerning persons or animals bitten by an animal in the City of Bethel.

7. Collection of Fees and Keeping of Records. (a) The Contractor shall follow established City procedures regarding collection of dog license fees and impound fines, as applicable. Fees for animal licensing and impoundment are established by the Bethel City Council and retained by the City. The Contractor has no authority to waive or reduce these fees. Other fees for services (e.g., adoption) will be established by the Contractor and retained by the contractor. Donations made to the animal shelter by members of the public will also be retained by the Contractor. The Contractor shall permit the City, at all reasonable times, to inspect and audit any records and shall make such reports of monies received and operational statistics as shall be required. The records are considered public records under BMC Chapter 2.40 and shall be open to City inspection during regular office hours.

(b) The Contractor shall daily maintain, at the animal shelter, records of all animals impounded. Records shall include dates of intake, notation of history, behavior, health status, and any veterinary procedures of each animal while retained; detailed information on redemptions and adoptions (e.g., dates, fees, owner data, spay/neuter deadline, etc.); date and reason euthanized; licenses issued; correspondence with State and federal agencies; and complaints made by the public with response indicated.

(c) The Contractor shall submit a monthly activity report to the Bethel Police Department by the twentieth (20th) day of the following month detailing the category of animals impounded at the shelter, disposition of animals, licenses issued, number of hours shelter was open to the public, fees collected by category, and veterinary services by category.

(d) The Contractor shall, by July 31 of each year, submit to the City a program report of the previous fiscal year's activities.

8. Liaison. The Contractor shall report to the Bethel Police Chief, or designee, who shall act a liaison between the Contractor and the City, for all matters relating to the Contractor's performance of its obligations pursuant to this Contract.

9. Sick and Injured Animals (a) Contractor will treat sick and injured animals that come into its care to the best of its recognized limited ability.

(b) The decision to medically treat or transport a sick or injured animal subject to quarantine or impoundment, and to what extent or none at all, is the responsibility of the City, in consultation with Contractor

(c) Contractor is not authorized to engage veterinarian services, or transportation for that purpose, for sick or injured animals subject to quarantine or impoundment.

(d) Animals that are subject to quarantine or impoundment, that become injured or die while in custody of the contractor, will not be moved beyond what is necessary to safeguard the animal. Contractor will notify the police department to document the incident and to remove the remains as necessary.

10. Euthanasia. (a) Euthanasia of animals subject to quarantine or impoundment is the responsibility of the City, in accordance with applicable Animal Control policy and procedures.

(b) Animal remains will be disposed of by the City.

ARTICLE III

In accordance with the terms and conditions of this Contract, the parties hereto further agree as follows:

1. Assistance to Contractor's Agents. The Community Service Officer will provide assistance to the Contractor's agents upon the agent's request. Upon receiving a request for assistance, the CSO will evaluate the priority of the agent's request and respond in accordance with the terms of this contract, the policies and procedures of the City of Bethel and the Bethel Police Department, as time and other duties permit.

2. Amount of Contract, Method and Computation of Payment. (a) The City shall pay the Contractor $85,000 for FY2023 and $85,000 for FY2024.

(b) The City shall pay the Contractor, twice a year in equal installments, in advance.

(c) The Contractor shall be required to provide and pay for all consumable supplies and equipment, including but not limited to food, cat litter, body bags, leashes, cleaning materials, paper, and medicines.

(d) The City shall pay for utilities, sewer, water, and building maintenance.

(e) The City shall provide the facility, license forms, dog license tags, and one telephone line.

The undersigned signatories to this Contract, by signing below, explicitly represent that they are fully authorized to bind the parties to all terms of this Contract.

CITY OF BETHEL

Peter D Williams

By: Peter Williams

Title: City Manager

Dated: 4/26/2023

BETHEL FRIENDS OF CANINES

Jesslyn Elliott

By: Jesslyn Elliott

Title: Executive Director

Dated: 4/24/23

MANAGEMENT AND OPERATIONS AGREEMENT

This MANAGEMENT AND OPERATIONS AGREEMENT (this "Agreement") is made this 8th day of February, 2019 and effective November 1, 2018, by and between THE CITY OF BETHEL (hereinafter "City") and BETHEL FRIENDS OF CANINES (hereinafter "Friends").

The Parties acknowledge this Agreement is in their mutual best interests and as such the Parties agree as follows:

AGREEMENT

1. SERVICES

1.1 Services. Commencing on the effective date of this Agreement, Friends will provide and render such services as are necessary for the care of all animals housed at the City's municipal Pound. Friends will provide the services as per the schedule developed pursuant to Section 1.2 below. When scheduled, the duties which Friends will perform include, but are not necessarily limited to:

a. Feeding and providing fresh potable water to all animals housed at the City's municipal Pound;
b. Providing general exercise for the dogs housed at the City's municipal Pound;
c. Maintaining all kennels in a clean and safe condition;
d. Administering and supervising an animal adoption program, including bookkeeping, record keeping, and reporting functions as they pertain to the business of the City;
e. Cooperating with the City and the Yukon Kuskokwim Health Corporation (YKHC) in securing the PETCO grant for additional veterinary services for Bethel and the Region;

1.2 Working Time. While the method of work shall be Friend's own, it is expected by both parties that Friends shall devote a sufficient number of working hours as needed to the provision of the Services outlined in this Agreement to ensure the animals entrusted into the care of both the City and Friends receive care that exceeds the minimum.

FRIENDS WILL DEVELOP, IN COORDINATION WITH CITY, A COVERAGE SCHEDULE FOR EACH MONTH NO LATER THAN THE 20TH DAY OF THE PREVIOUS MONTH. THE COVERAGE SCHEDULE WILL OUTLINE COVERAGE FOR BOTH THE MORNING AND LATE AFTERNOON/EVENING CARE OF THE ANIMALS IN THE POUND. CONTACT NUMBERS IN CASE OF ILLNESS AND A LIST OF EMERGENCY BACK-UPS SHALL BE INCLUDED IN THE SCHEDULE.

ADDITIONALLY, FRIENDS WILL DEVELOP A CARE CHECKLIST FOR ALL ANIMALS TO BE USED BY BOTH FRIENDS STAFF AND CITY STAFF TO ENSURE THAT ANIMALS ARE PROPERLY CARED FOR ON EACH VISIT.

1.3 Notice of Inability to Perform/Provide Services. Friends shall inform City as soon as reasonably practicable if Friends will be unable to provide any of the above services due to injury, illness or unavailability of staffing and/or volunteer(s). Whenever possible, Friends will secure coverage among its own membership. At a minimum, Friends will be responsible for 1 shift per day (either morning or later afternoon, early evening).

2. TERM and TERMINATION

2.1 Term. This Agreement shall commence on November 1, 2018 and reflects understandings reached between the parties as of such date. This Agreement shall continue subject to the provisions set out in Section 2.3 below, for a period of twenty (20) years [October 31, 2028] or until terminated by either party by giving to the other no less than ninety (90) days written notice.

2.2 Termination Due to Termination of Lease. This Agreement shall run with a Lease for land. Should the land lease be terminated for any reason, this Agreement shall automatically terminate upon the termination of the Lease.

2.3 Termination for Cause. If, through any cause, Friends shall fail to fulfill in a timely and proper manner the obligations under this Agreement, then City shall thereafter have the right to immediately terminate this Agreement by giving written notice to Friends and specifying the effective date thereof. In such event, Friends shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of this Agreement, and the City may withhold any payment due Friends for the purpose of setoff until such time as the exact amount of damages due the City from such breach can be determined. Notwithstanding the foregoing, Friends shall be entitled to not less than thirty (30) days written notice to cure any reasonably curable condition alleged to constitute a default by City before a breach of this Agreement shall be declared by City as a result thereof.

2.4 Termination by City. City, by action of its City Manager, shall have the right, at its sole discretion, to terminate this Agreement upon the occurrence of the filing for the benefit of creditors by Friends, or the taking or suffering of any action by Friends, voluntarily or involuntarily, under any federal or state law for the benefit of debtors by Friends, except for the filing of a petition in involuntary bankruptcy against Friends which is dismissed within sixty (60) days thereafter;

3. Compensation. In consideration of the provision of the services described in this Agreement by Bethel Friends of K9, the City shall pay to Friends a monthly fee of One

($1) Dollar. Additionally, the City shall provide the following supplies and ensure they remain in stock:

   a. Dog Food;
   b. Cat Food;
   c. Cat Litter;
   d. Dog Licenses;
   e. Necessary Cleaning Supplies and Tools

4. <u>Oversight by City.</u> City shall retain all powers incident to ownership of the Facility, including, without limitation, the power to:
   a. Determine the general and fiscal policies and maintain full and complete control of the administration of the Pound;
   b. Select the City personnel assigned to work at the Pound;
   c. Establish policies regarding the care and adoption of animals brought into the Pound by the City;
   d. Determine the priority of use in situations where there is overcrowding at the Pound facility.

5. <u>Standards of Performance.</u> Friends shall be expected to perform services under this Agreement consistent with standards employed by humane societies and/or similar animal shelters.

6. <u>Acknowledgment of Charitable Purpose.</u> Friends shall conduct its business and operations of the Pound in such a manner as to satisfy the charitable purposes generally required of the Internal Revenue Service under Section 501(c)(3). The City reserves the right to review whether Friends has conducted the business and operations of the Pound in compliance with charitable standards.

7. <u>Independent Contractor.</u> The parties agree that there are no, and there will not be, any employer-employee relations between the City and Friends or any of Friends employees or volunteers. Friends and all of its employees and volunteers shall be deemed independent contractors of the City for all intents and purposes hereunder. The termination of this Agreement (for any reason, whether lawful or unlawful) shall not constitute a dismissal by the City of Friends or any employee or volunteer of Friends for any purpose. Nothing in this Agreement shall be deemed to constitute a formal partnership between the City and Friends.

   If, despite the parties' express representations and agreements hereunder, it shall, at any time, be determined by a court of competent jurisdiction that employer-employee relations exist between the City and Friends in connection with this Agreement, and as a result of such decision Friends shall become entitled to rights and/or payments resulting from the existence of such relations, Friends shall undertake to indemnify the City for any payment and expense actually paid or required to be paid by the City in connection with such decision to the fullest extent permitted by law.

8. Compliance with Law. In performing its duties and obligations under this Agreement, Friends shall comply with (i) all federal, state and local laws, rules, and regulations now in force, or which may hereafter be in force, which are applicable to the City or the Pound, and (ii) all City and Pound policies, procedures, rules, and regulations.

9. Insurance. Friend's shall purchase from and maintain in a company or companies lawfully authorized to do business in the State of Alaska as admitted insurers or surplus lines insurers approved by the City, such insurance as will protect the City from claims set forth below and others, which may arise out of or as a result from Friend's operations under this Agreement, whether such operations are by Friends, a volunteer of Friends or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. Restrictions, conditions or exclusions contained in the insurance policies shall not reduce the obligations of Friends under this Agreement.

(a) Claims under worker's compensation, employers liability, disability benefits, and other similar employee benefit acts which are applicable to the work to be performed under this Agreement.

Claims for damages because of bodily injury, mental anguish, sickness, disease or death of any person other than Friends' employees or volunteers.

Claims for damages insured by usual personal injury liability insurance coverage which are sustained (1) by a person as a result of an offense directly or indirectly related to the employment of such person by Friends, or (2) by any other person or entity.

Claims for damages, other than to the product supplied, or to the services performed, itself because of damage to or destruction of tangible property, including loss of use resulting there from.

Claims for damages because of bodily injury, including death of a person, or damage to property arising out of the ownership, maintenance or use of any motor vehicle.

Claims involving Friends' usual obligations and assumption of liability under this Agreement.

Liability insurance shall include at a minimum, all major divisions of coverage and be on a commercial general liability form including:

Premises/Operations Liability
Products/Completed Operations Liability
Personal/Advertising Injury Liability
Fire Damage Liability
Medical Payments

(b) The insurance required shall be written for not less than the limits listed in (c) below or those limits required by law, whichever limit is higher. Insurance, whether written on an occurrence, or a claims-made basis, shall be maintained without interruption from the date of commencement of the lease to the date of final occupancy or termination.

(c) The insurance required shall be written for not less than the following limits:

1. *Worker's Compensation Insurance:*
   Statutory Requirements of the State of Alaska, and
   Employer Liability Insurance limits of:
   $500,000.00 each accident.
   $500,000.00 disease each employee.
   $500,000.00 disease policy limit.

2. *Commercial General Liability Insurance: Form CG0001 04/13 or equivalent.*
   $1,000,000.00 Combined Single Limit of Liability per Occurrence
   $1,000,000.00 Personal/Advertising Injury Limit of Liability per Occurrence
   $2,000,000.00 Annual General Aggregate Limit of Liability
   $2,000,000.00 Annual Products/Completed Operations Aggregate Limit of Liability
   $100,000.00 Fire Damage Limit of Liability Any One Fire
   $5,000.00 Medical Payment Limit Any One Person

3. *Commercial Automobile Liability Insurance: Form CA0001 03/10 or equivalent.*
   $1,000,000.00 Combined Single Limit of Liability per Accident
   For all Owned, Hired, and Non-Owned Vehicles.

(d) Worker's compensation insurance and employers liability insurance shall be in compliance with the statutory requirements of the State of Alaska, and any other statutory obligation, whether federal or state pertaining to compensation of injured employees. The worker's compensation insurance and employers liability insurance shall contain a waiver of subrogation provision in favor of the City of Bethel.

(e) The commercial general liability insurance shall name The City of Bethel as an additional insured as respects this Agreement.

(f) Friends' required insurance is subject to review and adjustment by the City, who may require reasonable changes in the amounts and types of insurance based upon changes of risk. Friends shall be provided a written explanation for any such changes.

(g) Certificates of insurance acceptable to City shall be filed with City prior to the commencement of the beginning of the Agreement.

If any of the insurance policies required above are canceled for any reason, Friends shall provide immediate notice to City of the cancellation and either provide: evidence of replacement or notice of reinstatement.

This evidence of replacement or notice of reinstatement shall be delivered to City prior to the scheduled cancellation date. Failure of Friends to comply with this provision shall terminate this Agreement immediately.

Immediate notice means that Friends shall notify City, by facsimile or by certified mail within five (5) calendar days of receipt of the cancellation notice from the insurance company, by Friends.

Notice described above shall be delivered to the following location:

City of Bethel
Legal Department
PO Box 1388
300 State Highway
Bethel, AK 99559-1388

10. Indemnification. City shall indemnify, defend and hold harmless City and its officers, directors, employees, and agents, against and in respect of any and all losses, claims, damages, causes of action, obligations, liabilities, deficiencies, suits, proceedings, actual out-of-pocket obligations and expenses (including cost of investigation, interest, penalties and reasonable attorneys' fees) arising out of or due to the operation of the Pound by Friends, its employees, affiliates, agents, servants and/or volunteers under the provisions of this Agreement. The obligations set forth under this Section 9 shall survive for a period of one (1) year following the Expiration Date.

11. Non-Discrimination. Friends will not discriminate against any employee, applicant for employment, volunteer, pet applicant, or pet owner because of race, color, religion, sex, sexual identity, sexual orientation, national origin, handicap, pregnancy, parenthood, age, marital status, status as a disabled veteran, or veteran of the Vietnam War era.

12. Notices. Any notice or other communication required or permitted to be delivered to any Party under this Agreement shall be in writing and shall be deemed properly delivered, given and received when delivered (by hand or by certified mail) to the address set forth beneath the name of such Party below (or to such other address as such Party shall have specified in a written notice given to the other Parties hereto):

CITY	**FRIENDS**
City of Bethel	Bethel Friends of Canines
Attn: City Manager	Attn: President
PO Box 1388	PO Box 765
Bethel AK 99559-1388	Bethel AK 99559-0765

with duplicate copy to:

City of Bethel
Attn: Legal Department
PO Box 1388
Bethel AK 99559-1388

13. Miscellaneous Provisions.

13.1 Access to the Pound. During the term of this Agreement, City shall retain complete access to the Pound (Facility), and any records, supplies or materials stored therein.

13.2 All of the terms and provisions of this Agreement shall be binding upon, insure to the benefit of, and be enforceable by each of the parties hereto and their respective successors and assigns.

13.3 Assignment. This Agreement may not be assigned by City or Friends.

13.4 Counterparts. This Agreement may be executed in any number of separate counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

13.5 Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to the matters referred to herein and any and all previous agreements are hereby terminated and shall have no further force or effect.

13.6 Force Majeure. If any party's performance is prevented, hindered or delayed by reason of any cause(s) beyond such party's reasonable control which cannot be overcome by reasonable diligence, including, without limitation, war, labor disputes, civil disorders, governmental acts, epidemics, embargoes, fires, earthquakes, storms or acts of God, such party shall be excused from performance to the extent that it is prevented, hindered or delayed thereby, during the continuance of such cause(s); and such party's obligations hereunder shall be excused so long as and to the extent that such cause(s) prevent or delay performance.

13.7 Governing Law. All matters affecting the interpretation of this Agreement and the rights of the parties hereto shall be governed by the laws of the State of Alaska without regard to its conflict of laws principles.

13.8 Headings. The headings in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement.

13.9 Independent Covenants. Each of the respective rights and obligations of the parties hereunder shall be deemed independent and may be enforced independently irrespective of any of the other rights and obligations set forth herein. No waivers, express or implied, by either party of any breach of any of the covenants, agreements or duties hereunder of the other party shall be deemed to be a waiver of any other breach thereof or the waiver of any other covenant, agreement or duty.

13.10 Modification. Neither this Agreement nor any provision hereof shall be amended or modified (or deemed amended or modified), except by agreement, in writing, duly executed and acknowledged by both parties.

13.11 Return of Information. Upon expiration or termination of this Agreement, each party shall return all of the other party's books, records, and/or documents. This section shall survive the termination or expiration of this Agreement.

13.12 Severability. Should any provision of this Agreement be found void or unenforceable, the remainder hereof nevertheless shall continue in full force and effect. A new provision shall be amended to this Agreement that is similar to the provision found unenforceable but which is enforceable.

13.13 Waiver of Trial by Jury. EACH PARTY HERETO IRREVOCABLY WAIVES ANY AND ALL RIGHTS IT MAY HAVE TO DEMAND THAT ANY ACTION, PROCEEDING, CLAIM, OR COUNTERCLAIM ARISING OUT OF OR IN ANY WAY RELATED TO THIS AGREEMENT OR THE RELATIONSHIPS OF THE PARTIES HERETO BE TRIED BY A JURY. THIS WAIVER EXTENDS TO ANY AND ALL RIGHTS TO DEMAND AT RIAL BY JURY ARISING FROM ANY SOURCE, INCLUDING, BUT NOT LIMITED TO, THE CONSTITUTION OF THE UNITED STATES OR ANY STATE THEREIN, COMMON LAW OR ANY APPLICABLE STATUTE OR REGULATIONS. EACH PARTY HERETO ACKNOWLEDGES THAT IT IS KNOWINGLY AND VOLUNTARILY WAIVING ITS RIGHT TO DEMAND TRIAL BY JURY.

IN WITNESS WHEREOF, the undersigned have executed this Management Services Agreement effective as of the date first written above.

CITY OF BETHEL	BETHEL FRIENDS OF CANINES
Peter A. Williams	Eileen Arnold
Peter A. Williams City Manager	Eileen Arnold President
Date: 2/8/2019	Date: 2/8/19

City of Bethel Information Memorandum

Information Memo No.	23-07		
Date introduced:	May 16, 2023	Introduced by:	Peter A. Williams, City Manager
Amended actions:			
Confirmed by:			

Title: Request for two additional personnel positions within Finance and Utility Billing Departments

Attachment(s): (1) FY 2010 Finance Department Personnel Budget (2) Finance FY24 Personnel Requests.

Department/Individual:	Initials:	Remarks:
Administration / Peter Williams	PW	Recommend approval.
Finance Department / Xavier Mason	XM	Recommend approval.

Amount of fiscal impact		Account information:
$37,823	Finance Department Salary (Accounting Specialist II)	100-53-6000
$756.46	Finance Department Leave Cashout (Accounting Specialist II)	100-53-6023
$548.43	Finance Department Medicare (Accounting Specialist II)	100-53-6031
$673.25	Finance Department Unemployment Insurance (Accounting Specialist II)	100-53-6032
$97.70	Finance Department Workers' Compensation (Accounting Specialist II)	100-53-6033
$8,321.06	Finance Department PERS Contributions (Accounting Specialist II)	100-53-6034
$12,714	Finance Department Employee Group Benefits (Accounting Specialist II)	100-53-6040

$2,280	Finance Department Utility Benefit (Accounting Specialist II)	100-53-6041
$37,823	Utility Billing Department Salary (Accounting Specialist II)	510-80-6000
$756.46	Utility Billing Department Leave Cashout (Accounting Specialist II)	510-80-6023
$548.43	Utility Billing Department Medicare (Accounting Specialist II)	510-80-6031
$673.25	Utility Billing Department Unemployment Insurance (Accounting Specialist II)	510-80-6032
$97.70	Utility Billing Department Workers' Compensation (Accounting Specialist II)	510-80-6033
$8,321.06	Utility Billing Department PERS Contributions (Accounting Specialist II)	510-80-6034
$12,714	Utility Billing Department Employee Group Benefits (Accounting Specialist II)	510-80-6040
$2,280	Utility Billing Department Utility Benefit (Accounting Specialist II)	510-80-6041
$63,665	Finance Department Salary (Accounting Specialist I)	100-53-6000
$1,273.30	Finance Department Leave Cashout (Accounting Specialist I)	100-53-6023
$923.14	Finance Department Medicare (Accounting Specialist I)	100-53-6031
$1,133.24	Finance Department Unemployment Insurance (Accounting Specialist I)	100-53-6032

$164.46	Finance Department Workers' Compensation (Accounting Specialist I)	100-53-6033
$14,006	Finance Department PERS Contributions (Accounting Specialist I)	100-53-6034
$25,428	Finance Department Employee Group Benefits (Accounting Specialist I	100-53-6040
$4,560	Finance Department Utility Benefit (Accounting Specialist I)	100-53-6041
$174,367	**Finance Department Total**	
$62,214	**Utility Billing Department Total**	

Summary Statement

Several years ago, several positions within the Finance Department were cut (i.e., purchasing officer, revenue supervisor, and others) significantly decreasing the capacity of the department; however, the duties and responsibilities assigned to the department have only increased. Third only to bad management and relocating to another city – burnout has been a major cause of employee turnover and instability within the department. We are requesting the following additions to personnel to improve our operations. An additional Accounting Specialist I position has been requested since the FY22 budgeting cycle but has been unable to be funded due to understandable budgeting constraints.

This year, the General Fund is expecting an uptick in revenues by the returns from the City's investment portfolio and two new revenue streams from Streets & Roads. With the addition of these personnel, we will have increased capacity to go after delinquent utility and sales tax accounts. Simultaneously, we will be saving costs on other purchased services and overtime while improving stability, operations, and customer service within the Finance Department.

In November 2022, the Acting Finance Director met with the City Manager and Director of Human Resources to discuss the state of the Finance Department and its personnel needs. The Acting Finance Director showed them the attached Personnel Requests and highlighted the benefits and cost-savings that could be achieved through the addition of personnel. The City Manager and Human Resources Director both agreed to the requests and the restructuring plan of the Finance Department. The pending retirements of the Grants and City Managers only adds to the urgency of these personnel requests.

Some of the benefits from adding the personnel is as follows:

- Increased operational capacity
- Adequate staffing to complete current duties
- Better quality of work
- Greater retention

- Shifting the scope of responsibilities for positions
- Cost savings
- Increases in revenues
    - Greater sales tax compliances (increases in revenue)
    - Greater utility billing enforcement (increases revenue and reduces costs)
    - Reducing turnover (reduces costs)
    - Increased capacity (this enables other personnel like the Grant Manager to spend more of their time generating revenue for the City)

FINANCE DEPARTMENT 10-53

			FY 2010 Budget	FY 2011 Budget
PERSONNEL				
MIII	F1	Finance Director	90,482	90,482
MII	F0	Senior Accounting Supervisor (85% of $75,993, other 15% allocated to Fund 51-80)		64,594
R5	F2	Accounting Clerk 2 (90% of $59,550; other 10% allocated to Fund 43)		53,595
R5	F3	Accounting Clerk 2		58,354
R5	F8	Accounting Clerk 2		53,625
R4	F9	Accounting Clerk 1 (10% of $38,904, other 90% allocated to Fund 51-80)		3,890
R4	F7	Accounting Clerk 1 (50% of $35,287, other 50% allocated to Fund 51-80)		17,644
MII	F2	Assistant Finance Director (60% of $56,707; 40% allocated to Fund 43)	35,734	
R8	F3	General Ledger Accountant/Analyst	58,354	
R7	F4	Revenue Supervisor (70% of $79,829)	55,880	
R5	F5	Accounting Clerk-Payroll (40% x $68,441 moved to EGHB FY07)	27,376	
R5	F6	Accounting Clerk-Payables	44,117	
R5	F7	Purchasing Agent	53,625	
R4	F8	Senior Customer Service Representative (10% of $47,288)	4,965	
R3	F9	Customer Service Representative (10% of $37,307)	3,602	
R3	F10	Accounting Clerk-Billing/Sales Tax		
		SALARIES	374,135	342,184
		Annual Increase	6,404	9,932
		Overtime	1,500	1,500
		Subtotal	7,904	11,432
		Longevity Bonuses	1,875	-
		Accrued Vacation (8% of Salary)	30,563	28,289
		Social Security (6.2% of Temp Salary)	-	-
		Medicare (1.45% of Salary)	5,540	5,127
		Employee Group Benefits ($1,098 per month x 12 months x 5.20 FTE)	51,917	68,515
		Unemployment (0.80% of Salary)	3,056	2,829
		Workers' Compensation	3,737	3,396
		PERS (22.00% of Salary)	84,049	77,796
		Utility Benefit ($296 per month x 12 months x 5.20 FTE x 67%)	15,231	12,375
		BENEFITS & TAXES	195,967	198,328
		SUBTOTAL PERSONNEL	578,006	551,945
		Revisions to Personnel Budget	(6,865)	
		TOTAL PERSONNEL	571,141	551,945

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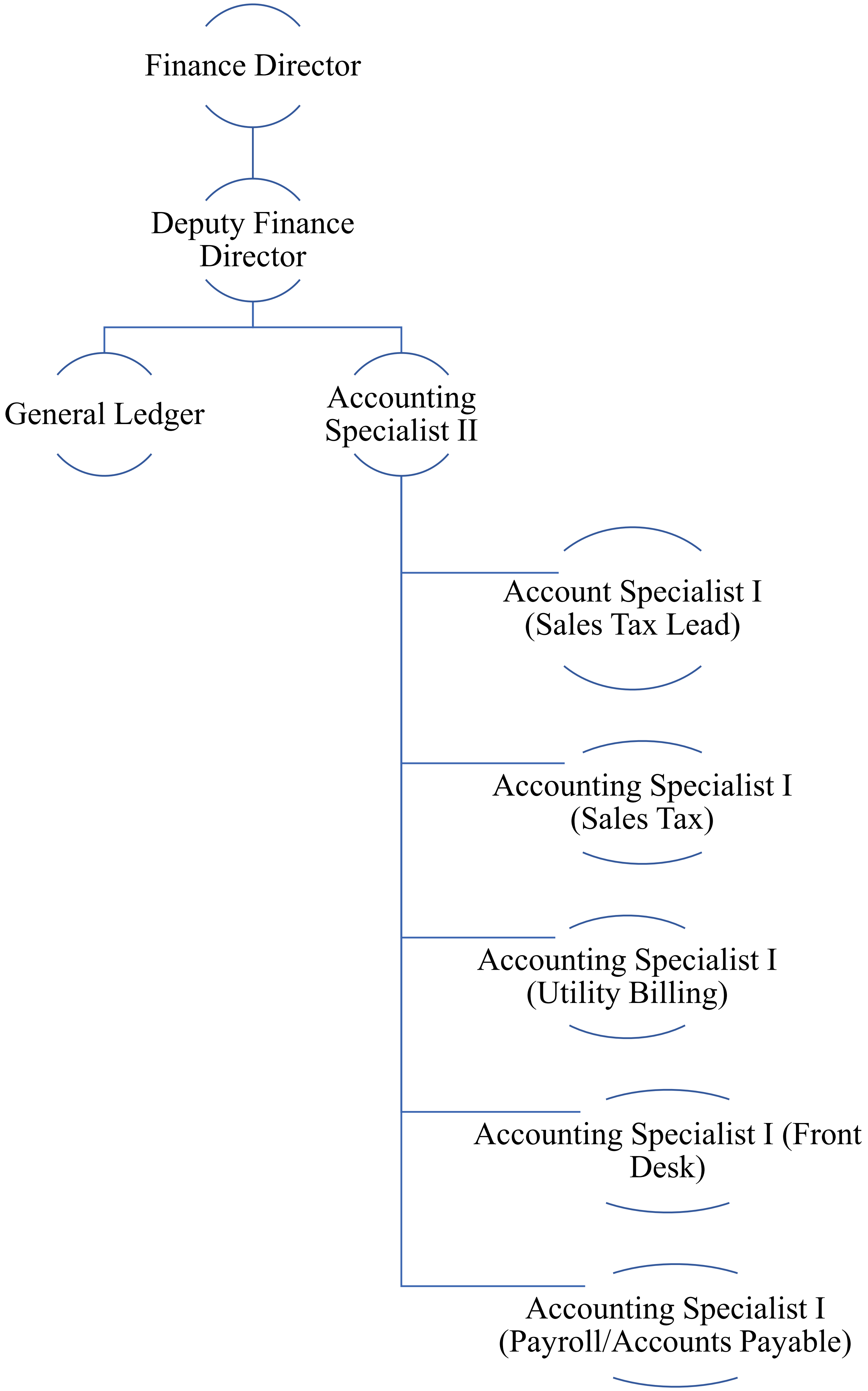
Finance Department Recruitment

11/23/2022

Current Organizational Structure



Proposed Organizational Structure
(within the next 6 months)

Adding two personnel and segregating duties according to customer type and accounting functionality (for internal control Purposes), while cross-training.

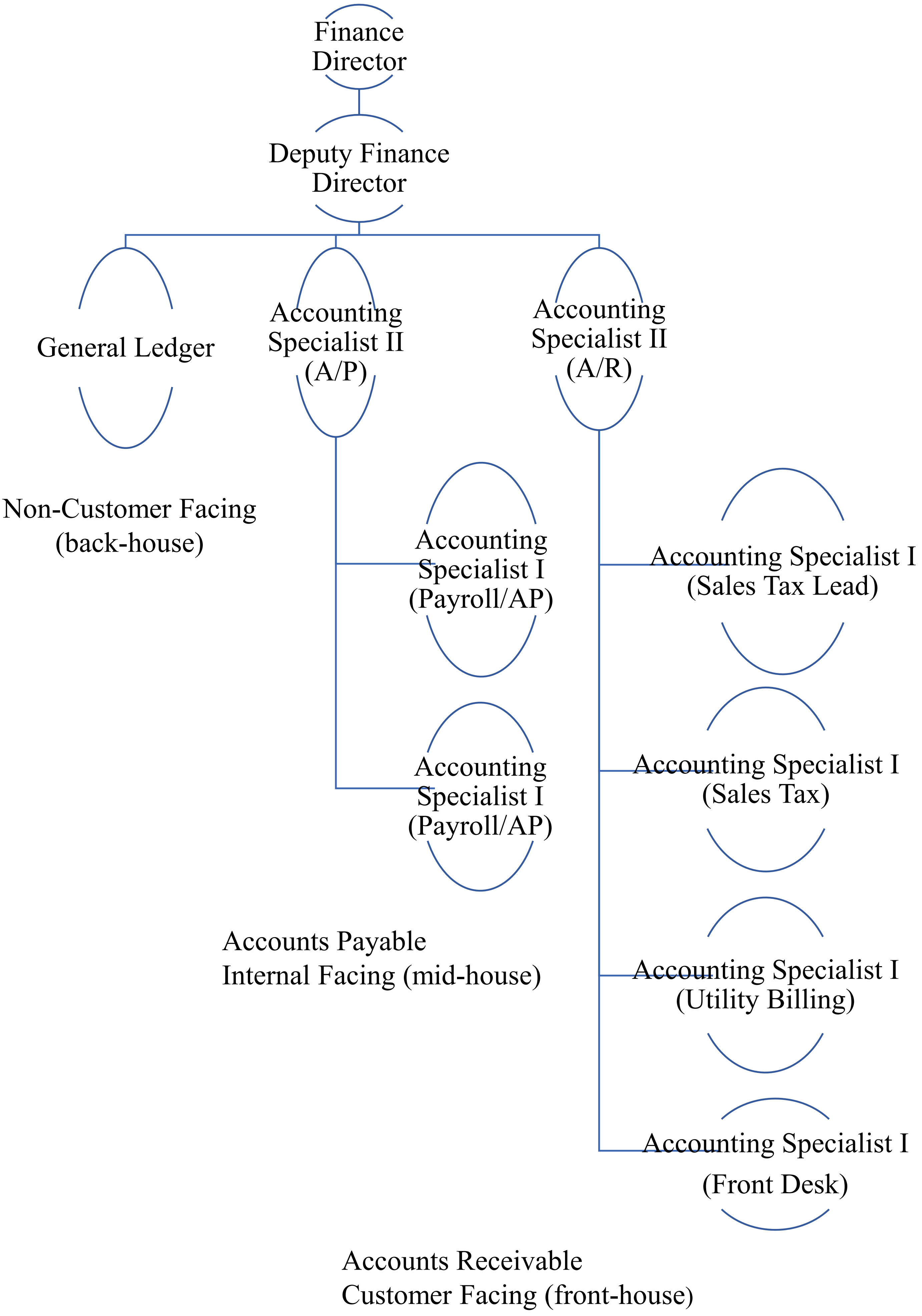
Position 1:

Accounting Specialist II to work A/R and enable us to accommodate the request of reopening at the Public Works Building

Position 2:

Accounting Specialist I focused on Payroll/AP

Proposed Organizational Structure
(within the next 6 months)



Restructuring Goals

1. Increased Capacity:

Retaking duties Finance Department used to have:

- Purchasing Agent (which is a full-time job). An added bonus is this would relieve the Grants Manager, so that he can go after more grants
- Claims against the city (especially during winter)
- Contract and lease management
- Insurance
- Continue reducing dependency, and costs, towards third party vendors (you can see the downward trend below) - this is for the primary vendor we utilize for interim staffing:
  - 2016 - $77,078.35
  - 2017 - $118,877.85
  - 2018 - $136,913.25
  - 2019 - $47,993.50 (contract ended, so only partial year)
  - 2020 – $214,777.36
  - 2021 - $249,781.20
  - 2022 - $87,723.71
  - 2023 - $46,267.83

2. Adequate staffing to do our jobs:

- Working two locations (City Hall & Public works)
- Reducing Burnout (more about this in retention)
- Covering for when someone is on PTO, sick, resigns
  - (one person is 14% of our average workforce)
  - In 2020, there was a news article about payroll being missed (we don't want to repeat this)

Restructuring Goals

3. Better quality of work

We are already beginning to see that the quality of our work has been significantly improving, and it will be more evident with the completion of the FY22 and FY23 audits. Our books are looking really nice, right now.

A problem that we are recognizing is that previous staff did not have fully comprehend what they were doing. They were trying to learn too much at one time and making a lot of errors (some of which we are still correcting, two years later).

Our current approach is to have staff specialize in a skill, and then master it. Afterwards, they begin cross-training. Specialization and then cross-training increases quality of work, while reducing the City's dependency on a single person for pivotal tasks such as payroll (there is a news article about when this has gone wrong).

Restructuring Goals

4. Retention:

- Retention has significantly increased these past 2 years. There was an exodus in staff during Q2 & Q3 of 2022; however, 2/4 returned in December & January (4 people is equivalent to half the department, not including the finance director).
- Other than management, the second reason for departure of personnel is what I call a natural causes (i.e. relocation).
- The third reason is burnout. Burnout is horrible, because that is when we lose good staff.
  - Several staffers have developed heart palpitations from the stress, including myself. A prior Finance Director referenced the negative affect her job had on her health in a news article too, so I think this is a persistent issue.
  - More staff can level out the unreasonable workload for the amount we are paying. On the plus side, our current crew is doing tasks that have been neglected for over a decade
  - In the past four months, there have been signs of people considering quitting due to burnout. If someone is routinely working 13-hour days, then operations are not sustainable.
  - From my own independent research, a lot of these ailments stem back from when jobs were cut from this department.

Restructuring Goals

5. Shifting the Scope of Responsibilities:

The number of responsibilities currently subscribed under the Accounting Specialist II isn’t practical, realistic, nor does it support the segregation of duties mentioned prior. However, by shifting the scope of knowledge to either AP or AR this can work. Additionally, the amount of expertise we are requiring in comparison to the wage we are expecting them to take is beneath what the market is offering. Hence the request for an additional Accounting Specialist II position.

- Salary: AVCP is hiring for Accounts Payable (not including payroll) for $71,000 and we are paying someone to have expertise in AP, Payroll, Utilities, Sales Tax, Purchasing, Ex-Officio, Retention Holder, manage six staff members, and a plethora of smaller components for $73,000.
- The only way to get sales tax experience is to work at a municipality or the state, this generally has to be taught in-house.
- The sheer volume of work that needs to be done, is impossible (Purchasing Agent, when done right is a full-time position – and the City had this position in the past).

Costs

Additional Personnel is an additional cost. However, with the Finance Department there is cost savings and the opportunity for further revenue generation that needs to be considered:

- Greater sales tax enforcement (increases revenue)
- Greater utility billing enforcement (increases revenue and reduces costs)
- Reducing turnover (reduces costs)
- Increased capacity (i.e. purchasing officer – permits other personnel such as the Grant Manager to spend more of their time generating revenue, another savings is reduced costs to third-party vendors)
- This will permit management to focus their time and energy away from daily operations (i.e. the front desk) to other pertinent issues; hence reducing turnover in management. Turnover in management is often a precursor to turnover in staff.

Vision

With adequate staffing, I am certain that this will be the best rural municipal finance department by 2025.

When I first interviewed for this position, my goal was to transform this department. I am proud to say that this department is unrecognizable from 2020, and we are just warming up. According to several Department Heads, we are already performing better than we have in at least the last seven years (and I think the FY22 and FY23 audits will attest to it). When the Finance Department succeeds, the City succeeds.

City of Bethel Information Memorandum

Information Memo No.	23-08		
Date introduced:	May 16, 2023	Introduced by:	Peter A. Williams, City Manager
Amended actions:			
Confirmed by:			

Title: Updating the General Fund Indirect Cost Recovery Allocations for the City of Bethel FY24 Operational Budget.

Attachment(s): General Fund Cost Allocation Report & Recommendation

Department/Individual:	**Initials:**	**Remarks:**
Administration / Peter Williams	*PW*	Recommend approval.
Finance Department / Xavier Mason	*XM*	Recommend approval.

Amount of fiscal impact		**Account information:**
($83,170.21)	FY 2024 City Budget Administration	100-51-6700
($45,308.12)	FY 2024 City Budget City Clerk	100-52-6700
$150,630.74	FY 2024 City Budget Finance	100-53-6700
$66,914.37	FY 2024 City Budget City Attorney	100-56-6700
$89,066.78	**Total Increase**	
$91,225.60	FY 2024 City Budget YK H&F	400-50-6710
($13,058.70)	FY 2024 City Budget Hauled Refuse	500-70-6710
($7,189.52)	FY 2024 City Budget Landfill	500-70-6710
$12,770.17	FY 2024 City Budget Utility Billing	510-80-6710
$49,289.01	FY 2024 City Budget Hauled Water	510-81-6710
($18,347.70)	FY 2024 City Budget Piped Water	510-82-6710
($3,716.27)	FY 2024 City Budget BHWTP	510-83-6710
$68,153.83	FY 2024 City Budget CSWTP	510-84-6710
($56,508.37)	FY 2024 City Budget Hauled Sewer	510-85-6710
(18,367.16)	FY 2024 City Budget Piped Sewer	510-86-6710
(308.23)	FY 2024 City Budget Sewer Lagoon	510-87-6710
$15,561.03	FY 2024 City Budget Muni Dock	520-50-6710
($5,402.26)	FY 2024 City Budget Small Boat Harbor	520-55-6710
($25,132.58)	FY 2024 City Budget Transit	560-50-6710
$19,621.24	FY 2024 City Budget V&E	570-50-6710

$108,590.12	**Total Increase**	

Summary Statement

In addition to the direct cost of providing services, governments also incur indirect costs. Such indirect costs include shared administrative expenses where a department or agency incurs costs for support that it provides to other departments/agencies (e.g., legal, finance, human resources, facilities, maintenance, technology). The cost to governments to track every expense and directly attribute each cost to each function would exceed the benefits. Indirect cost allocation is an accounting function by which estimates are made to distribute indirect costs to programs or functions, to approximate their full cost. Certain important management objectives (measuring the cost of government services, establishing fees and charges, charging back the cost of internal services to departments/agencies, fully utilizing restricted funds, and requesting reimbursements under federal and state grants, when allowed) can be served by allocating indirect costs. Regardless of the purpose of an indirect cost allocation, a systematic and rational methodology should be used. This is a standard practice and recommended by the Government Finance Officers Association.

The City of Bethel has used the following cost expending structure for several years:

Department	**Percent to be Allocated**
Administration	40%
City Clerk	50%
Finance	50%
City Attorney	20%

After the allocation percentages were deliberated to City Council, several concerns were raised. After receiving direction from the City Manager, the Acting Finance Director requested a neutral third-party to update the Allocation Structure.

The proposed allocation structure is as follows (when there was a universal general wage increase within the FY24 Operational Budget):

Department	**Percent to be Allocated**
Administration	43.7%
City Clerk	43.7%
Finance	43.7%
City Attorney	43.7%

Without the general wage increase and the utilization of real wages are in place, the allocated rate changes to the following:

Department	**Percent to be Allocated**
Administration	40.1%

City Clerk	40.1%
Finance	40.1%
City Attorney	40.1%

Several members of the Carmen Jackson CPA, LLC staff collaborated to determine a potentially more accurate and alternative ICR methodology. First, they researched how some of their other City clients are allocating indirect costs, as well as reviewing GFOA guidance regarding more formal Cost Allocation Plans. We have yet to determine how the flat % rates for Admin, Finance, Clerks Office, Legal were calculated in years past, but by comparing how close the two allocated amounts are, they may not have been arbitrary, as initially assumed.

To allocate indirect costs accurately, the City would need to develop a more formal Cost Allocation Plan through utilization data, time studies, interviewing department heads, etc. in an effort to accurately value the administrative services provided to each non-general fund department. All governments are different, so there is no “one size fits all” in creating an allocation plan/methodology.

Absent any guidance in Municipal Code, nor a formal Cost Allocation Plan, the approach below is a logical and equitable alternative for allocating indirect costs to non-general fund departments. Given the fact that non-general fund department expenditures combined are over 80% of the total general fund budget, it is reasonable to assume that a significant amount of indirect time and effort, materials and supply costs are consumed by these non-general fund departments. This alternative method is purely based on wage/benefit costs in each non-general fund department as a % of the overall general fund expenditure budget. All non-general fund departments have wages and benefits which makes this a logical basis for allocating costs. Also, utilizing the same rate of allocation for each general fund dept (Admin, Finance, Clerks Office, Legal) is equitable. Lastly, the results of this allocation method are very similar to the results of the old flat rate method of allocation that was utilized in years past.

Indirect Cost Recovery

Table of Contents

Indirect Cost Allocation

Summary and Purpose of Indirect Cost Recovery

In addition to the direct cost of providing services, governments also incur indirect costs. Such indirect costs include shared administrative expenses where a department or agency incurs costs for support that it provides to other departments/agencies (e.g., legal, finance, human resources, facilities, maintenance, technology). The cost to governments to track every expense and directly attribute each cost to each function would exceed the benefits. Indirect cost allocation is an accounting function by which estimates are made to distribute indirect costs to programs or functions, to approximate their full cost. Certain important management objectives (measuring the cost of government services, establishing fees and charges, charging back the cost of internal services to departments/agencies, fully utilizing restricted funds, and requesting reimbursements under federal and state grants, when allowed) can be served by allocating indirect costs. Regardless of the purpose of an indirect cost allocation, a systematic and rational methodology should be used.

This is a standard practice and recommended by the Government Finance Officers Association.

Bethel's Indirect Cost Recovery Allocation Methodology

The four department that has their expenses allocated, in part, to the various enterprise funds are: Administration, City Clerk, Finance, and the City Attorney departments. The percentage of total expenses are as follows:

City of Bethel's Allocation as presented from FY20 – FY23:

Department	Percent to be Allocated
Administration	40%
City Clerk	50%
Finance	50%
City Attorney	20%

City of Bethel's Allocation as presented in FY24:

Department	Percent to be Allocated
Administration	40%
City Clerk	50%
Finance	36%
City Attorney	20%

Then, treated as a separate equation, we determine how these costs need to be allocated by calculating the total payroll and benefits per department within each enterprise fund. Then dividing each departments total by the overall subtotal to determine the percentage. That percentage is then multiplied by the total expense of the four General Fund departments.

Hauled Refuse Example:

Total expenditures from Administration, City Clerk, Finance, and City Attorney = $1,313,023

Hauled Refuse's total personnel expense = $234,336

Total personnel expense from enterprise funds = $6,801,648

Hauled Refuse as a percentage of total personnel expense of enterprise funds = 3.45%

Amount of direct recovery cost allocated to Hauled Refuse = 3.45%*$1,313,023= $45,237.37

If these indirect cost recover costs were counted as revenue for the General Fund, they would equal roughly 8.2% of total revenues. This percentage is in close comparison to cities of similar sizes (albeit significantly stronger revenues) to Bethel. In comparison to Juneau, Ketchikan, and Sitka – Bethel's indirect cost recovery amounts are significantly smaller in proportion to the amount of revenues earned in these cities; however, the overall percentage is similar.

Examples from other Communities

Seattle

Seattle has an indirect cost recovery for enterprise funds, like ours; however, I am unsure of the allocation methods. Additionally, they tax their utilities for commercial users. These tax revenues go directly to the General Fund.

Seattle Utility Tax Structure:

City of Seattle Public Utility Business Taxes					
	2017	2018	2019	2020	2021
City Light	6%	6%	6%	6%	6%
City Water	15.54%	15.54%	15.54%	15.54%	15.54%
City Drainage	11.5%	11.5%	11.5%	11.5%	11.5%
City Wastewater	12%	12%	12%	12%	12%
City Solid Waste	14.2%	14.2%	14.2%	14.2%	14.2%

City of Seattle Private Utility B&O Tax Rates					
	2017	2018	2019	2020	2021
Cable Communications (not franchise fee)	10%	10%	10%	10%	10%
Telephone	6%	6%	6%	6%	6%
Natural Gas	6%	6%	6%	6%	6%

Steam	6%	6%	6%	6%	6%
Commercial Solid Waste	14.2%	14.2%	14.2%	14.2%	14.2%

Anchorage

Anchorage extracts a portion of net profits from the enterprise funds and transfers them to their General Fund.

Juneau

Juneau has interdepartmental charges, these are the same as an indirect cost recovery, worth approximately 6.5% of their total revenues (2023 budget). The organizational structures for most of these communities are different, for instance, Juneau HR is a separate department from the Administration.

The allocation for their interdepartmental charges is as follows:

- Human Resources 23%
- City Clerk 11%
- Finance 44%
- Law 12%

Kenai

Kenai has a Central Administration Cost Allocation that is approximately 9.7% of all general fund revenues of $16,166,027 (2019 budget).

Sitka

Sitka has an indirect cost recovery, they call interfund billings, that are allocated to the General Fund that is roughly 7.6% of their total $37,545,485 revenues (2023 budget).

Ketchikan

Ketchikan has interdepartmental charges, this is the same as an indirect cost recovery, that is allocated as revenue to the General Fund that is roughly 8% of their operational revenues (2023 budget).

FY24 Proposed Indirect Cost Recovery

Several members of the Carmen Jackson staff collaborated together to determine a potentially more accurate and alternative ICR methodology. First they researched how some of their other City clients are allocating indirect costs, as well as reviewing GFOA guidance regarding more formal Cost Allocation Plans. We have yet to determine how the flat % rates for Admin, Finance, Clerks Office, Legal were calculated in years past, but by comparing how close the two allocated amounts are, they may not have been arbitrary.

To allocate indirect costs accurately, the City would need to develop a more formal Cost Allocation Plan through utilization data, time studies, interviewing department heads, etc. in an effort to accurately value the administrative services provided to each non-general fund department. All governments are different, so there is no "one size fits all" in creating an allocation plan/methodology.

Absent any guidance in Municipal Code, nor a formal Cost Allocation Plan, the approach below is a logical and equitable alternative for allocating indirect costs to non-general fund departments. Given the fact that non-general fund department expenditures combined are over 80% of the total general fund budget, it is reasonable to assume that a significant amount of indirect time and effort, materials and supply costs are consumed by these non-general fund departments. This alternative method is purely based on wage/benefit costs in each non-general fund department as a % of the overall general fund expenditure budget. All non-general fund departments have wages and benefits which makes this a logical basis for allocating costs. Also, utilizing the same rate of allocation for each general fund dept (Admin, Finance, Clerks Office, Legal) is equitable. Lastly, the results of this allocation method are very similar to the results of the old flat rate method of allocation that was utilized in years past.

Methodology

Alternative Methodology for Allocation of Indirect Costs to Non-General Fund Departments

- Calculate the ratio of total operating expenses (including salaries & benefits) of the 16 non-general fund departments to the total general fund operational budget for FY 2024.
    - Operating expenses are obtained from the individual departmental tabs
    - This is compared to the Subtotal of Operational Expenditures (before allocations) on the General Fund Summary Tab.
- Since the 16 non-general fund departments account for over 80% of the total general fund budget, it is reasonable to assume that a significant amount of time and effort, materials and supplies are allocated to those departments by the four general fund departments.
- Given that the non-general fund departments have their own budgets for materials, supplies and services, the majority of the costs to be recovered from the four general fund departments should be allocated proportionately based on the non-general fund departments personnel costs (salaries and benefits), and not on their total operational cost.
- To determine an equitable rate for allocation of indirect costs, determine the percentage the labor costs for the 16 non-general fund departments (from their individual dept tabs) compared to the total general fund budget (from the general fund summary tab).
    - In the current example, the personnel costs are approximately 43.7% of the total general fund budget.
- Use the calculated percentage above to allocate overhead or indirect costs proportionately from each general fund department across the non-general fund departments.

This is only one alternative method for allocating indirect costs in a consistent and equitable manner. It is strongly advised that if a more accurate allocation is needed, than a time-study, utilization data analysis or other means of formally identifying and tracking the time and materials dedicated by the general fund departments to the non-general fund departments be explored.

Keep in mind that this percentage is for the allocation of indirect costs within the organization only. Indirect costs may only be allocated to Federal Grants based on an approved indirect cost rate or the de minimis rate of 10%.

This is a very logical and equitable approach to determining Indirect Cost Allocations.

Calculations

Feb-22

FY23 I.C.R. - Overhead Allocation to Non-GF Depts

Account	Non-GF Dept.	FY24 Budget Gross Payroll Per Dept.	FY 24 Materials, Supplies & Services	Total Operating expense	Non-GF Dept Total Operating Expense % Total Operating Budget	Non-GF Dept Payroll % Total Operating Budget	Admin	Clerk	Finance	Legal		
400-50-6710	YK H&F*	$ 625,000.00	0.00	625,000.00	3.74%	**3.74%**	34,449.62	16,629.32	67,922.59	11,871.65		
500-70-6710	H Refuse	234,336.00	245,200.00	479,536.00	2.87%	**1.40%**	12,916.46	6,234.96	25,466.73	4,451.13		
500-71-6710	Landfill	353,768.00	333,556.00	687,324.00	4.11%	**2.11%**	19,499.48	9,412.67	38,446.14	6,719.70		
510-80-6710	Utility Billing	280,194.00	131,100.00	411,294.00	2.46%	**1.67%**	15,444.12	7,455.10	30,450.40	5,322.18		
510-81-6710	H Water	1,199,119.00	1,213,310.00	2,412,429.00	14.42%	**7.17%**	66,094.71	31,904.85	130,315.62	22,776.83		
510-82-6710	P Water	395,538.00	254,180.00	649,718.00	3.88%	**2.36%**	21,801.82	10,524.04	42,985.54	7,513.10		
510-83-6710	BH WTP	314,128.00	560,150.00	874,278.00	5.23%	**1.88%**	17,314.55	8,357.97	34,138.22	5,966.75		
510-84-6710	City Sub WTP	369,245.00	459,050.00	828,295.00	4.95%	**2.21%**	20,352.56	9,824.47	40,128.12	7,013.68		
510-85-6710	H Sewer	1,314,199.00	1,179,260.00	2,493,459.00	14.90%	**7.85%**	72,437.85	34,966.77	142,822.07	24,962.73		
510-86-6710	P Sewer	396,017.00	514,100.00	910,117.00	5.44%	**2.37%**	21,828.22	10,536.79	43,037.60	7,522.20		
510-87-6710	Lagoon	129,261.00	234,321.00	363,582.00	2.17%	**0.77%**	7,124.79	3,439.24	14,047.59	2,455.27		
520-50-6710	Muni Dock	400,021.00	589,359.00	989,380.00	5.91%	**2.39%**	22,048.92	10,643.32	43,472.74	7,598.25		
520-55-6710	SBH	191,751.00	112,470.00	304,221.00	1.82%	**1.15%**	10,569.20	5,101.90	20,838.76	3,642.24		
560-50-6710	Transit	255,840.00	214,589.00	470,429.00	2.81%	**1.53%**	14,101.75	6,807.11	27,803.70	4,859.59		
570-50-6710	V&E Maint	853,050.00	338,800.00	1,191,850.00	7.12%	**5.10%**	47,019.60	22,697.02	92,706.18	16,203.38		
100-XX-6700	ICR - ADMIN	$7,311,467.00	$ 6,379,445.00	$ 13,690,912.00	81.82%	**43.70%**	$403,003.63	$194,535.53	$ 794,581.99	$138,878.67	**1,530,999.83**	**Overhead Allocation**
					16732458.85							

	Dept	FY 24 Gross Payroll Budgeted Per Dept	FY 24 Materials, Supplies & Services Budgeted per Dept	Total Operating expense Budgeted Per Dept	43.7% expense to Non-GF Departments
100-51-6700	Admin	607,683.00	314,600.00	922,283.00	**403,003.63**
100-52-6700	Clerk	334,749.00	110,450.00	445,199.00	**194,535.53**
100-53-6700	Finance	1,227,369.00	591,050.00	1,818,419.00	**794,581.99**
100-56-6700	Legal	232,627.00	85,200.00	317,827.00	**138,878.67**
		2,402,428.00	1,101,300.00	3,503,728.00	**1,530,999.83**
Total Operating Expense Budgeted for FY 24					16,732,458.85
Total Operating Budget for Non-GF Depts					13,690,912.00
% Total Operating Budget for Non-GF Depts					81.82%
Gross Payroll Budget for non-GF Depts					7,311,467.00
% Budgeted Payroll for Non-GF Depts					43.70%

After this indirect cost recovery method was created, the City then made structural changes to the FY24 operational budget. The changes were as follows:

- Grant Manager position relocated to the Finance Department.
- All filled positions have been given the actual wage of whomever is currently in that position.
- For unfilled positions, the value of that wage was determined by Step 1 of the appropriate ranges pay scale.
- All benefits and taxes reflect the changes above.

The affect of these changes has also changed the expensed amount of the Indirect Cost Recovery and how that is allocated, because the allocation has a correlation of 1 with salaries and benefits.

Carmen Jackson Team Indirect Cost Recovery

FY23 I.C.R. - Overhead Allocation to Non-GF Depts

Account	Non-GF Dept.	FY24 Budget Gross Payroll Per Dept.	FY 24 Materials, Supplies & Services	Total Operating expense	Non-GF Dept Total Operating Expense % Total Operating Budget	Non-GF Dept Payroll % Total Operating Budget	Admin	Clerk	Finance	Legal	Total Allocation
400-50-6710	YK H&F*	$625,000	0	$625,000	3.75%	3.8%	$26,743.51	$16,593.21	$75,366.74	$12,522.18	$131,225.63
500-70-6710	H Refuse	$214,046	245,200	$459,246	2.76%	1.3%	$9,158.94	$5,682.73	$25,811.11	$4,288.51	$44,941.30
500-71-6710	Landfill	$305,821	261,784	$567,605	3.41%	1.8%	$13,085.96	$8,119.28	$36,877.97	$6,127.27	$64,210.48
510-80-6710	Utility Billing	$267,527	112100	$379,627	2.28%	1.6%	$11,447.36	$7,102.60	$32,260.18	$5,360.03	$56,170.17
510-81-6710	H Water	$1,297,808	989,490	$2,287,297	13.74%	7.8%	$55,532.68	$34,455.67	$156,498.45	$26,002.21	$272,489.01
510-82-6710	P Water	$310,307	170,680	$480,987	2.89%	1.9%	$13,277.90	$8,238.37	$37,418.88	$6,217.15	$65,152.30
510-83-6710	BH WTP	$308,551	491,650	$800,201	4.81%	1.9%	$13,202.79	$8,191.77	$37,207.20	$6,181.97	$64,783.73
510-84-6710	City Sub WTP	$324,602	459,050	$783,652	4.71%	1.9%	$13,889.61	$8,617.91	$39,142.75	$6,503.57	$68,153.83
510-85-6710	H Sewer	$942,992	924,140	$1,867,132	11.21%	5.7%	$40,350.27	$25,035.63	$113,712.41	$18,893.31	$197,991.63
510-86-6710	P Sewer	$310,690	430,500	$741,190	4.45%	1.9%	$13,294.31	$8,248.56	$37,465.14	$6,224.83	$65,232.84
510-87-6710	Lagoon	$149,989	73,260	$223,249	1.34%	0.9%	$6,417.96	$3,982.07	$18,086.65	$3,005.10	$31,491.77
520-50-6710	Muni Dock	$470,378	506159	$976,537	5.86%	2.8%	$20,127.29	$12,488.13	$56,721.36	$9,424.25	$98,761.03
520-55-6710	SBH	$169,068	112470	$281,538	1.69%	1.0%	$7,234.36	$4,488.62	$20,387.40	$3,387.36	$35,497.74
560-50-6710	Transit	$244,652	138089	$382,741	2.30%	1.5%	$10,468.57	$6,495.30	$29,501.82	$4,901.73	$51,367.42
570-50-6710	V&E Maint	$736,428	203800	$940,228	5.65%	4.4%	$31,511.48	$19,551.53	$88,803.52	$14,754.70	$154,621.24
100-XX-6700	ICR - ADMIN	$6,677,859	$5,118,371	$11,796,230	70.84%	40.1%	$285,742.99	$177,291.38	$805,261.58	$133,794.17	$1,402,090.12
					16,650,968						

Account	Dept	FY 24 Gross Payroll Budgeted Per Dept	FY 24 Materials, Supplies & Services Budgeted per Dept	Total Operating expense Budgeted Per Dept	43.7% expense to Non-GF Departments
100-51-6700	Admin	$397,888	$314,600	$712,488	$311,357.44
100-52-6700	Clerk	$331,619	$110,450	$442,069	$193,184.06
100-53-6700	Finance	$1,416,837	$591,050	$2,007,887	$877,446.50
100-56-6700	Legal	$248,410	$85,200	$333,610	$145,787.69
		$2,394,754	$1,101,300	$3,496,054	$1,527,776
Total Operating Expense Budgeted for FY 24			16,650,968		
Total Operating Budget for Non-GF Depts			$11,796,230		
% Total Operating Budget for Non-GF Depts			0.708441092		
Gross Payroll Budget for non-GF Depts			$6,677,859		
% Budgeted Payroll for Non-GF Depts			36%		

The structural changes reduced the total amount of the General Fund Indirect Cost Recovery from 43.7% to 40.1% and in financial terms $1,530,99.83 to $1,402,090.12

Appendices

Seattle

General Fund Revenue Overview

City Revenue Sources and Fund Accounting System

The City of Seattle budget authorizes annual expenditures for services and programs for Seattle residents. State law authorizes the City to raise revenues to support these expenditures. There are four main sources of revenues. First, taxes, license fees, and fines support activities typically associated with City government, such as police and fire services, parks, and libraries. Second, certain City activities are partially or completely supported by fees for services, regulatory fees, or dedicated property tax levies. Examples of City activities funded in-whole or in-part with fees include certain facilities at the Seattle Center, recreational facilities, and building inspections. Third, City utility services (electricity, water, drainage and wastewater, and solid waste) are supported by charges to customers for services provided. Finally, grant revenues from private, state, or federal agencies support a variety of City services, including social services, street and bridge repair, and targeted police services.

The City accounts for all revenues and expenditures within a system of accounting entities called "funds." The City maintains numerous funds. The use of multiple funds is necessary to ensure compliance with state budget and accounting rules and is desirable to promote accountability for specific projects or activities. For example, the City of Seattle has a legal obligation to ensure revenues from utility use charges are spent on costs specifically associated with providing utility services. As a result, each of the City-operated utilities has its own fund. For similar reasons, expenditures of revenues from the City's various property tax levies are accounted for in separate funds. As a matter of policy, several City departments have separate funds. For example, the operating revenues and expenditures associated with those revenues for the City's parks are accounted for in the Park and Recreation Fund. The City also maintains separate funds for debt service and capital projects, as well as pension trust funds, including the Employees' Retirement Fund, the Fireman's Pension Fund, and the Police Relief & Pension Fund. The City holds these funds in a trustee capacity, or as an agent, for current and former City employees.

The City's primary fund is the General Fund. The majority of resources for services typically associated with the City, such as police and fire or libraries and parks are received into and spent from one of two funds of the City's general government operation: the General Fund for operating resources and the Cumulative Reserve Fund for capital resources.

All City revenue sources are directly or indirectly affected by the performance of the local, regional, national, and even international economies. For example, revenue collections from sales, business and occupation, and utility taxes, fluctuate significantly as economic conditions affecting personal income, construction, wholesale and retail sales, and other factors in the Puget Sound region change. The following sections describe the current outlook for the local and national economies, and present greater detail on forecasts for revenues supporting the General Fund and the Cumulative Reserve Fund.

National Economic Conditions and Outlook

The National Bureau of Economic Research (NBER) officially announced on July 19 that the COVID-19 sparked recession which began in February 2020 ended in April 2020. The two-month downturn was the shortest but also the steepest in U.S. history, it followed a 128-month long expansion – the longest on record since 1854. U.S. real GDP fell by 3.5% and payroll employment by 8.6 million jobs in 2020, the unemployment rate peaked at 14.4% in April 2020. For comparison, real GDP declined by 2.5% and the economy lost 5.9 million jobs in the last recession in 2009, the unemployment rate peaked at 10.6% in January 2010.

In response to the economic downturn, the Federal Reserve lowered its benchmark interest rate to 0% to 0.25% in March 2020 and returned to aggressive quantitative easing, increasing its balance sheet by more than $3 trillion. In the same month, Congress passed the $2.2 trillion economic stimulus bill, the Coronavirus Aid, Relief and Economic Security Act authorizing cash payments, extra unemployment benefits, relief for businesses, support for the health care sector, and state and local government support. An additional $900 billion in stimulus was approved as part of the Consolidated Appropriations Act in December 2020. In March 2021, Congress passed the $1.9 trillion American Rescue Plan Act. The total $5 trillion in pandemic-era stimulus is more than triple the Great Recession aid.

Boosted by massive fiscal stimulus, real GDP recovered faster than during previous recessions and surpassed its pre-recession 2019 Q4 level in 2021 Q2. Labor market recovery will however take longer. The pandemic caused large changes in workers' preferences and employers' demands for skills and exacerbated longer term demographic pressures on labor force participation. Total employment is expected to return to pre-pandemic levels in 2022 Q3, but disruptions in some sectors will last years.

Figure 1. U.S. Real GDP Growth

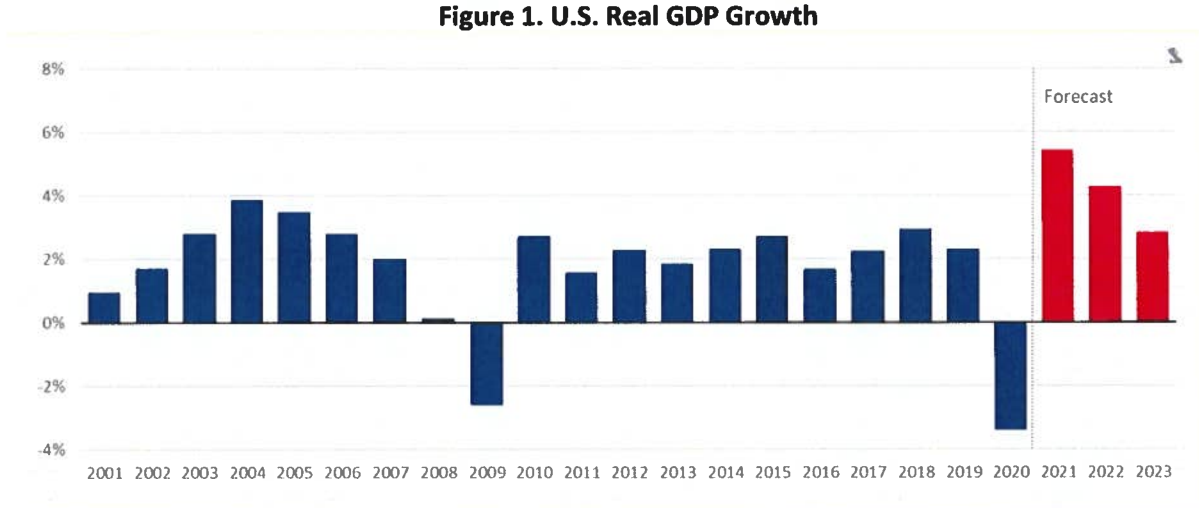
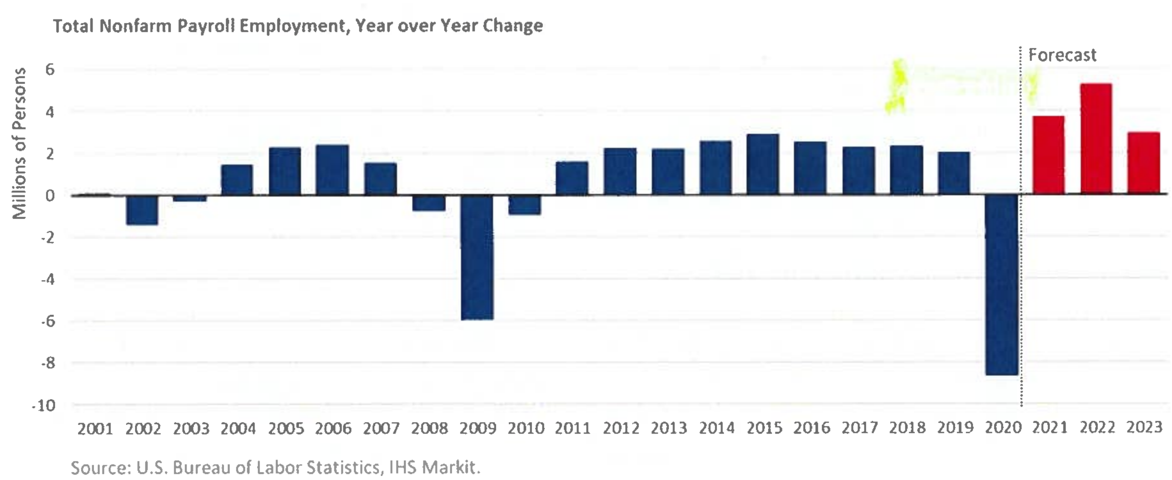


Figure 2. U.S. Total Nonfarm Payroll Employment, Year over Year Change

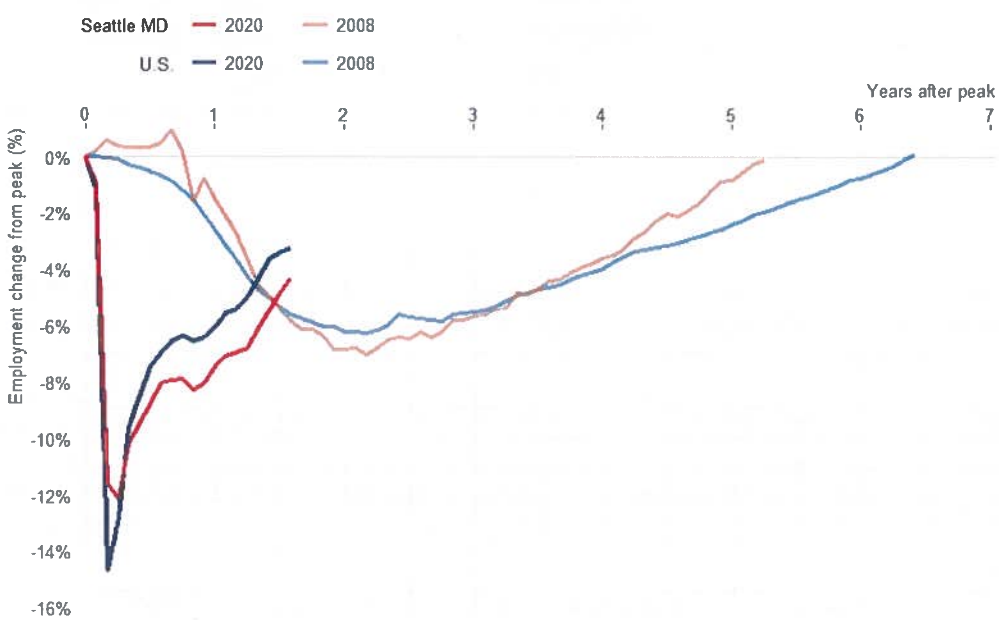


Revenue Overview

Seattle Metropolitan Area Economic Conditions and Outlook

Labor Market The regional economy has in the 2010s considerably outperformed the U. S. economy in income and employment growth. In February 2020, the seasonally adjusted unemployment rate for the Seattle Metropolitan Statistical Area (MSA) was just 3.0%, compared to 3.8% for Washington and 3.5% for the U.S. As a result of the stay-at-home orders imposed in March and April, the unemployment rate increased rapidly nationwide and peaked in April 2020, reaching 16.1% in the Seattle MSA, 16.3% in Washington and 14.7% in the U.S. Since then, it has declined significantly, but in October 2021 it was still elevated: 4.9% in the Seattle MD, 5.0% in Washington and 4.6% in the U.S. The magnitude and the speed at which the job losses occurred is unprecedented, as shown in Figure 3. The recession lasted just two months and the employment situation has significantly improved since then, but job losses are still almost as large as during the deepest point of the Great Recession.

Figure 3. Recession Job Losses in U.S. and Seattle MD



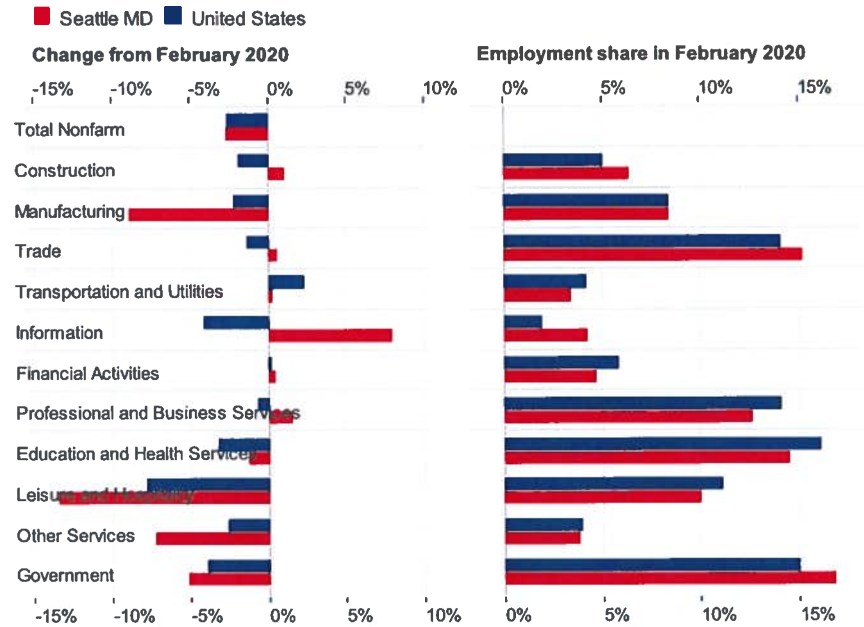
Source: U.S. Bureau of Labor Statistics and Washington State Employment Security Department

Although virtually all sectors in the Seattle region have seen employment increase in the decade after the Great Recession, the principal driver of growth has been high-technology business. Strong growth in the technology sector has spurred growth in professional and business services, as well as leisure and hospitality services and health care. Employment growth at these businesses boosted the demand for office space and housing in the city, spurring a construction boom.

Seattle recovered from both the 1990 and the 2007 recessions much earlier than the U.S. The 2001 recession after the collapse of the dotcom bubble and 9/11 terrorist attacks hit the region harder and the recovery took much longer. The path of total employment recovery from the 2020 recession has so far been slower on the regional than the national level as well. A closer look at the industry sectors in Figure 4 shows where the effects differ considerably. Regional employment in manufacturing and leisure and hospitality services declined significantly more and both sectors are also recovering more slowly than on the national level. These two sectors represented just 18.4% of total regional employment in February 2020, yet account for 67.4% of jobs lost and not recovered in the Seattle MD as of October 2021. The information sector has grown, as work-from-home and e-commerce increased demand for tech sector services.

Revenue Overview

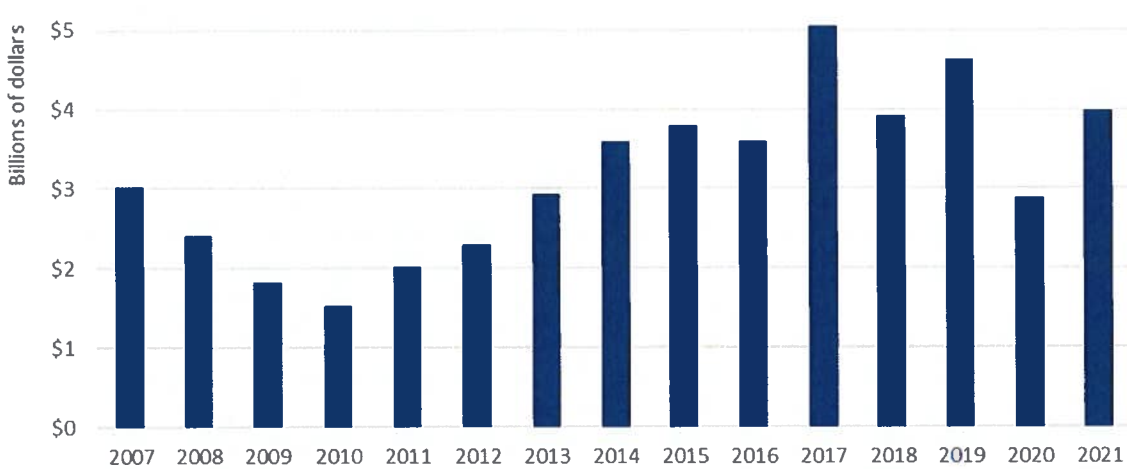
Figure 4. Change in Employment by Industry, Seattle MD vs U.S., February 2020 to October 2021



Source: U.S. Bureau of Labor Statistics, Washington State Employment Security Department. Seasonally Adjusted.

Construction activity is highly cyclical, with periods of strong growth often followed by steep downturns. Seattle experienced a prolonged construction boom in the last ten years. The value of building permits issued by Seattle's Department of Construction & Inspections (DCI) increased from on average $1.82 billion every year between 2000 and 2009, to on average $3.33 billion every year between 2011 and 2019. As shown in Figure 5, permits issued recovered in 2019 after a significant decline in 2020 but they are still below 2019 level. The biggest drop occurred for commercial building permits, which accounted for 56.4% of total in 2019 and ended 14.9% lower in 2021 compared to 2019. Residential permits on the other hand recovered completely, they accounted for 31.5% of total in 2019 and ended 5.1% higher in 2021 compared to 2019. The total value of building permits issued was 15.1% lower in 2021.

Figure 5. Value of Building Permits Issued by City of Seattle



Revenue Overview

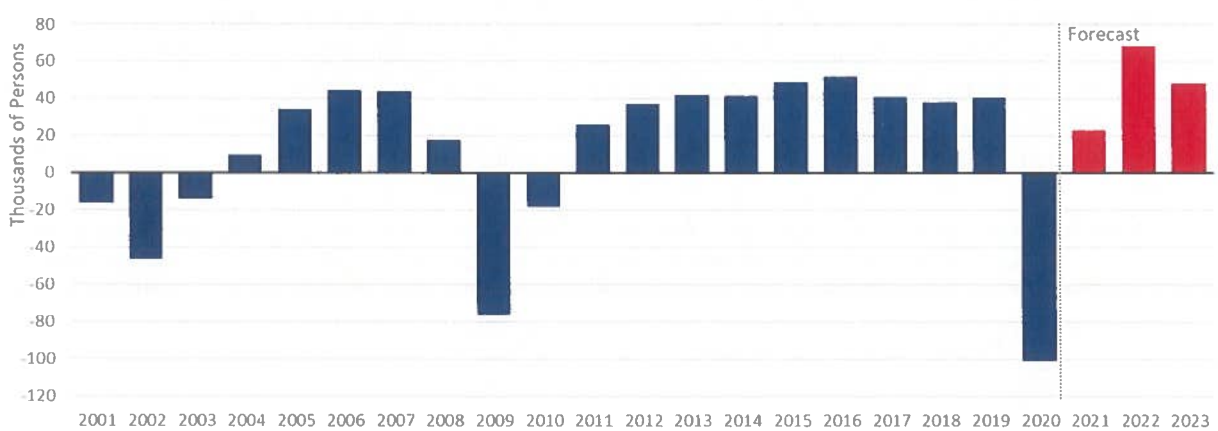
Inflation The Great Recession pushed inflation into negative territory in 2009, the first time in 54 years that consumer prices had declined on an annual basis. During the subsequent recovery, inflation has remained subdued, with the U.S. Consumer Price Index for All Urban Consumers (CPI-U) averaging 1.8% per year over the period 2010-2019. Lower consumer demand due to the COVID-19 pandemic put significant downward pressure on prices, the U.S. CPI-U increased by just 1.0% during the 12-month period ending July 2020. Supply chain disruptions caused by the pandemic in combination with the re-opening economy and demand stimulated by fiscal stimulus caused prices to spike sharply in 2021. Based on the IHS Markit forecast from October, U.S. CPI-U Inflation is expected to reach 4.3% in 2021, then moderate back to slightly above 2% by the end of 2023 and average about 2.3% in the next five years.

Local inflation tends to track national inflation because commodity prices and national economic conditions are key drivers of local prices. Seattle inflation has, however, been running on average about 0.5% higher in recent years due to the region's higher population and income growth and high housing price inflation compared to the nation. From 2011 to 2019, Seattle CPI-U has grown on average 2.2% each year, compared to 1.8% for the U.S. CPI-U. Average annual housing inflation for this period was 3.9% for Seattle and 2.3% for the U.S. This trend will very likely continue, as the pandemic has increased demand in the housing market, resulting in home prices rising quickly. After a drop to 1.6% in 2020, Seattle area CPI-U inflation is expected to continue to track higher than national inflation, reach 4.5% in 2021 and 4.3% in 2023, then average about 2.5% in the next five years.

Regional Economic Outlook The regional economy and its labor force are well diversified, and with a large share of technology and e-commerce sector employment, the Seattle area has the potential for healthy employment growth once the current problems subside.

Based on the October CBO regional economic forecast, Seattle MD payroll employment is expected to grow 1.4% in 2021. Labor market recovery is slow and gradual. Based on the forecast, the 2019 Q4 peak will be reached in 2023 Q1. This would still be a quicker recovery than after the 2007 recession, when employment took five and half years to recover.

Figure 6. Seattle MD Total Payroll Employment, Year over Year Change

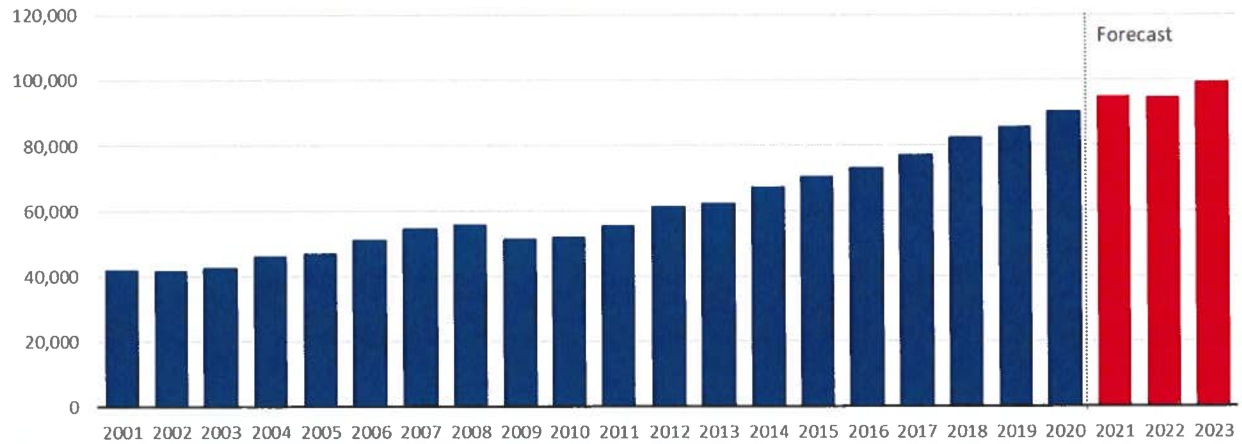


Source: Washington State Employment Security Department, Seattle City Budget Office

Revenue Overview

Personal income per capita in 2021 is expected to be 5.2% higher than in 2020 due to the fiscal stimulus.

Figure 7. Seattle MD Per Capita Personal Income



Source: U.S. Bureau of Economic Analysis, Seattle City Budget Office

There are several sources of uncertainty and downside risk for the regional economy and Seattle in particular, both in the short- and long-run. Initial optimism after the rollout of vaccines in the spring was cooled down by the emergence of the Delta variant at the beginning of summer. Consumer sentiment dropped significantly. Plateaus in TSA screened travelers, hotel occupancy rates, and OpenTable reservations signal a more cautious and slower return to pre-pandemic spending patterns. Major local employers, including Amazon and Microsoft, have delayed the return to office.

Boeing's 737 MAX was finally approved to resume service by the FAA in November 2020 after being grounded in March 2019, but the collapse in demand for travel and canceled orders have led Boeing to consolidate its two 787 assembly lines into a single location in South Carolina. Closing the assembly line in Everett where Boeing employs 30,000 workers will have prolonged negative consequences not just for the local aerospace and manufacturing industry, but the local economy as whole.

Prosperity in the leisure and hospitality sector, local hotels and restaurants, is closely tied to tourism, conventions and cruises. The leisure and hospitality sector was a notable employer in the region before the pandemic and faces a very slow recovery. Long term effects will depend on consumers' perception of how safe it is to engage in these activities. Based on the May 2021 forecast by CBRE Hotels Research in partnership with Kalibri Labs, the Seattle hotel industry will not fully recover until the end of 2024.

The outlook for the construction sector depends largely on the extent to which employers shift to work-from-home and the resulting drop in demand for new office space. Brick-and-mortar retail was hit hard by the pandemic and lost significant market share to online commerce. A large drop in commercial construction permits issued by Seattle DCI foreshadows a decline in construction activity.

Finally, the payroll expense tax that the Seattle City Council passed in July 2020 will add to business costs, possibly slowing down employment recovery, return to office, and making Seattle less attractive relative to other cities in the region. The evidence so far is anecdotal and indirect, evaluating the full impact will take some time.

Revenue Overview

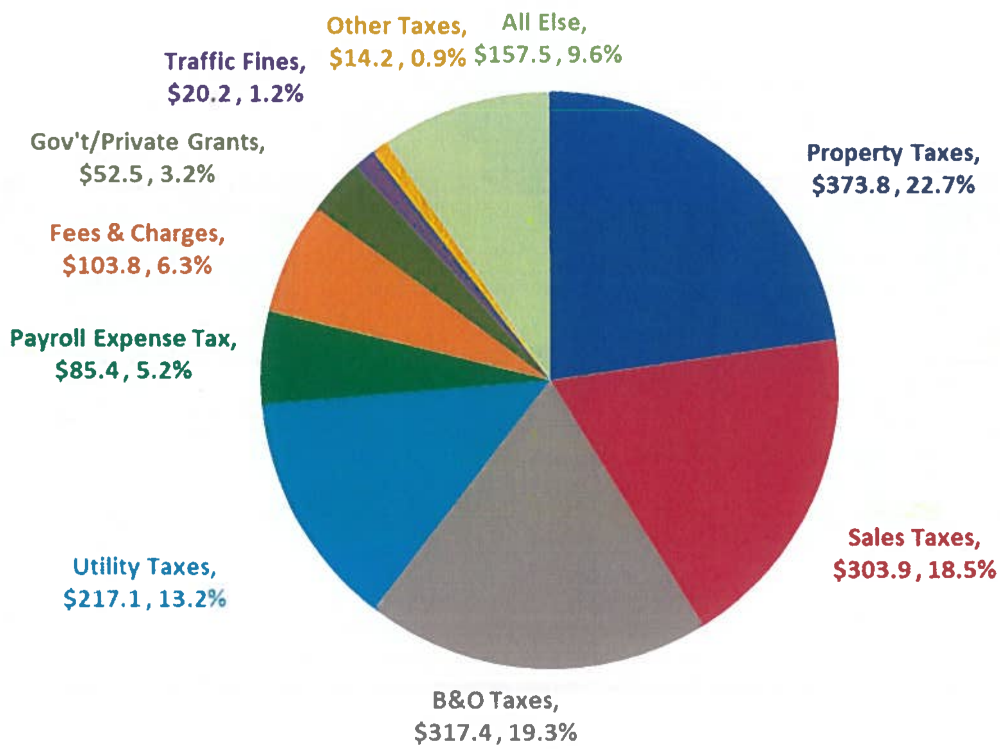
City Revenue

The following sections describe forecasts for revenue supporting the City's primary operating fund, the General Fund, its primary capital funds – the Cumulative Reserve Funds, and three select other funds – the Sweetened Beverage Tax Fund, the Short-Term Rental Tax Fund and the Jump Start Payroll Expense Tax Fund.

General Fund Revenue Forecast

Taxes primarily support expenses paid from the General Fund. The COVID-19 pandemic caused a 5.3% drop in total revenue and a 9.1% drop in tax revenue in 2020. A 29.0% increase in tax revenue expected in 2021 is to a large extent due to a new Payroll Expense Tax (PET). Without this tax, tax revenue would only grow 10.5 % in 2021. Beginning in 2022, total projected PET revenues of $233.9 million are moved from the General Fund to the JumpStart Payroll Expense Tax Fund, but a $85.4 million transfer from the JumpStart Payroll Expense Tax Fund to the General Fund is included in the 2022 Adopted Budget. The total General Fund revenue forecast for the 2022 Adopted Budget is $1,645.9 million, its composition by source is in Figure 8 and Figure 9.

Figure 8. 2022 Adopted General Fund Revenue Forecast by Source ($ Millions)



Revenue Overview

Figure 9. General Fund Revenue, 2019 – 2022*, thousands of dollars

Account Code	Revenue	2019 Actuals	2020 Actuals	2021 Adopted	2021 Revised	2022 Adopted
311010	Property Tax	268,168	285,216	289,088	292,227	303,789
311010	Property Tax-Medic One Levy	52,568	68,571	67,652	68,273	69,978
313010	Retail Sales Tax	268,955	233,939	252,408	273,395	280,007
313030	Use Tax - Brokered Natural Gas	1,502	894	1,296	1,149	1,137
313040	Retail Sales Tax - Criminal Justice	23,006	21,185	21,542	23,377	23,922
314010	Payroll Expense Tax	0	0	214,284	200,139	
316010	Business & Occupation Tax (100%)	302,682	249,184	263,168	298,232	317,427
316020	Admission Tax	11,384	1,742	5,457	8,351	
	Utilities Business Tax – Private Utilities (100%)	45,631	38,129	41,140	41,409	37,820
316180	Tonnage Tax (100%)	6,426	-2,774	5,983	6,393	6,481
317040	Leasehold Excise Tax	6,091	4,459	5,106	5,756	6,441
317060	Gambling Tax	427	278	260	261	350
317090	Short-term Rental Tax	6,845	0	0	0	0
318100	Sweetened Beverage Tax	24,119	-1,271	0	0	0
318210	Heating Oil Tax	0	0	800	-89	781
318310	Transportation Network Company Tax	0	0	5,022	5,563	9,113
335030	Pleasure Boat Tax	142	129	125	125	125
	Total External Taxes	**1,017,947**	**899,681**	**1,173,331**	**1,224,560**	**1,057,370**
316130	Utilities Business Tax - City Light (100%)	57,310	57,850	53,616	56,632	56,175
316140	Utilities Business Tax - City Water (100%)	34,468	34,013	32,792	33,210	35,990
316150	Utilities Business Tax - Drainage/Waste Water (100%)	53,170	54,678	59,797	58,318	62,530
316160	Utilities Business Tax - City SWU (100%)	22,031	30,709	21,020	22,595	23,408
	Total Interfund Taxes	**166,979**	**177,250**	**167,224**	**170,755**	**178,104**

* In the past, 10% of certain tax and fee revenues were shown as revenue to the Parks and Recreation Fund and 90% as General Fund. As of 2009, 100% of these revenues (depicted as "100%" in the table) are deposited into the General Fund. General Fund support to the Department of Parks and Recreation is well above the value of 10% of these revenues.

Revenue Overview

Figure 9. General Fund Revenue, 2019 – 2022*, thousands of dollars, continued

Account Code	Revenue	2019 Actuals	2020 Actuals	2021 Adopted	2021 Revised	2022 Adopted
321010	Professional & Occupational Licenses (100%)	7,296	3,765	4,264	2,374	2,821
321100	Business License Fees (100%)	17,821	15,737	15,492	16,901	18,048
321900	Marijuana License Fees	452	380	0	379	379
322030	Fire Permits & Fees	7,571	6,031	6,055	5,525	6,947
322040	Street Use Permits	1,227	1,213	1,694	543	2,894
322170	Vehicle Overload Permits	219	188	225	170	190
322200	Other Licenses, Permits & Fees	866	552	95	1,959	4,571
322260	Meter Hood Service	2,735	2,854	3,600	4,050	4,388
322900	Other Non Business Licenses	1,213	608	605	607	872
	Total Licenses	**39,400**	**31,327**	**32,029**	**32,507**	**41,109**
331110	Federal Grants - Other	6,427	95,906	5,759	11,654	6,709
331110	Federal Grants - CDBG	0	0	1,080	830	430
333000	Federal Indirect Grants - Other	4,511	3,897	2,377	2,335	1,574
334010	State Grants - Other	4,635	5,748	4,123	5,624	4,123
	Total Federal and State Grants	**15,573**	**105,551**	**13,340**	**20,442**	**12,836**
335010	Marijuana Excise Tax	1,410	1,388	1,350	1,350	1,350
335060	Trial Court Improvement Account	152	151	150	150	150
335070	Criminal Justice Assistance	4,085	4,411	4,100	7,139	4,100
335140	Liquor Excise Tax	4,082	4,938	4,000	4,800	4,000
335150	Liquor Board Profits	5,954	5,999	5,950	5,950	5,950
	Total State Entitlements/Impact Programs	**15,682**	**16,887**	**15,550**	**19,389**	**15,550**

* In the past, 10% of certain tax and fee revenues were shown as revenue to the Parks and Recreation Fund and 90% as General Fund. As of 2009, 100% of these revenues (depicted as "100%" in the table) are deposited into the General Fund. General Fund support to the Department of Parks and Recreation is well above the value of 10% of these revenues.

Revenue Overview

Figure 9. General Fund Revenue, 2019 – 2022*, thousands of dollars, continued

Account Code	Revenue	2019 Actuals	2020 Actuals	2021 Adopted	2021 Revised	2022 Adopted
337010	Interlocal Agreement	452	652	143	0	0
341060	Copy Charges	72	45	60	52	30
341180	Legal Services	1,675	1,675	1,700	1,703	3,057
341190	Automated Fingerprint Information System (AFIS)	3,865	4,476	3,926	3,865	4,500
341190	Fire Special Events Services	1,872	510	879	811	1,665
341190	Personnel Services	0	0	1,120	0	0
341220	Animal Shelter Licenses & Fees	2,322	2,068	1,896	1,747	1,943
341220	Other Service Charges - General Government	2,273	2,549	1,327	642	675
341220	Vehicle Towing Revenues	881	688	650	767	822
342010	Law Enforcement Services	12,668	3,875	9,287	8,641	6,952
342050	Adult Probation and Parole	233	102	220	221	221
342120	E-911 Reimbursements & Cellular Tax Revenue	2,822	4,040	2,377	1,619	718
342160	Emergency Alarm Fees	1,743	1,268	935	611	0
	Total External Service Charges	**30,878**	**21,947**	**24,520**	**20,679**	**20,583**
342040	Court Fines (100%)	29,323	17,028	22,244	17,533	20,228
350080	Municipal Court Cost Recoveries (100%)	430	118	266	65	200
	Total Court Fines	**29,752**	**17,146**	**22,510**	**17,598**	**20,428**
360010	Interest on Investments	3,652	5,290	2,125	2,216	2,216
360130	Other Interest Earnings	6,710	609	375	225	225
360290	Parking Meters	38,298	10,460	9,210	11,323	21,216
360900	Other Revenue	20,527	3,168	1,190	3,873	71,204
	Total Miscellaneous Revenues	**69,187**	**19,528**	**12,899**	**17,636**	**94,860**
341900	Interfund Revenue to City Budget Office	1,989	1,881	1,701	1,594	1,595
341900	Interfund Revenue to HR	17,656	21,708	18,979	20,650	19,142
341900	Miscellaneous Interfund Revenue	24,306	23,305	23,563	23,223	24,146
	Total Interfund Charges	**43,951**	**46,895**	**44,243**	**45,467**	**44,882**
341900	Transfer from - Utilities for Council Oversight	541	605	778	558	558
397010	Transfer from - Payroll Expense Tax Fund	0	0	0	0	85,355
397010	Transfer from - Other Fund	17,125	50,241	73,020	73,020	74,231
	Total Operating Transfers	**17,666**	**50,846**	**73,798**	**73,578**	**160,144**
	Total General Fund	**1,447,016**	**1,387,058**	**1,579,445**	**1,642,612**	**1,645,866**

* In the past, 10% of certain tax and fee revenues were shown as revenue to the Parks and Recreation Fund and 90% as General Fund. As of 2009, 100% of these revenues (depicted as "100%" in the table) are deposited into the General Fund. General Fund support to the Department of Parks and Recreation is well above the value of 10% of these revenues.

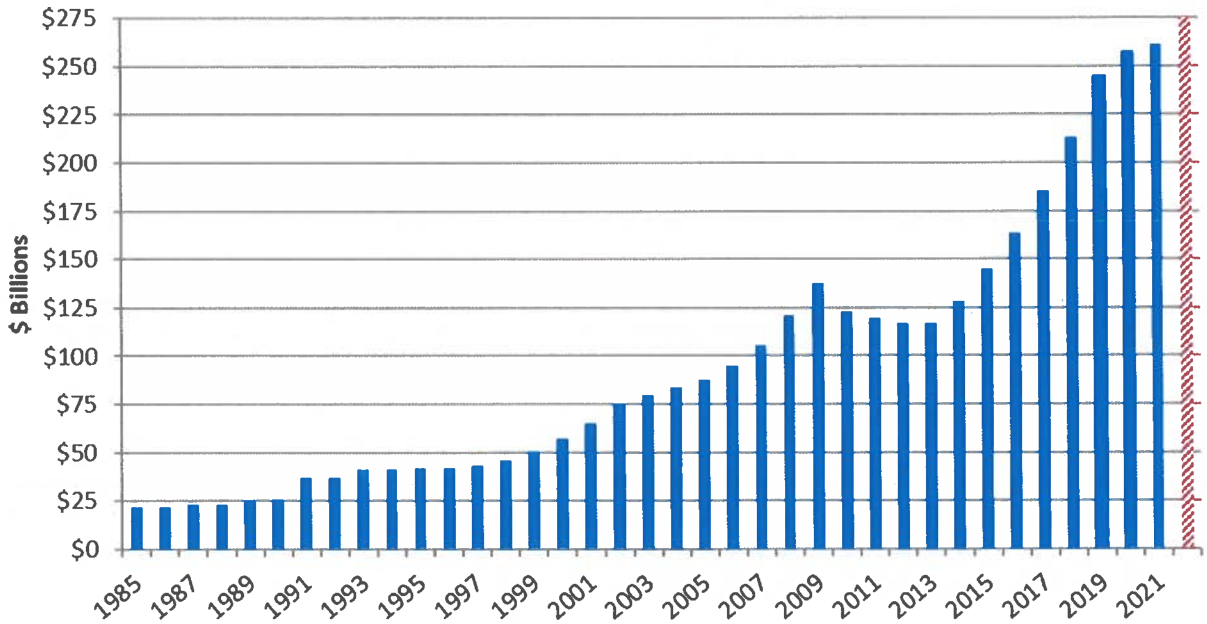
Revenue Overview

Property Tax

Property tax is levied primarily on real property owned by individuals and businesses. Real property consists of land and permanent structures, such as houses, offices, and other buildings. In addition, property tax is levied on various types of personal property, primarily business machinery and equipment. Under Washington State law, property taxes are levied by governmental jurisdictions in accordance with annual levy-amount growth and total tax rate limitations.

Assessed Value (AV) – Although increasing in total value, Seattle AV growth for the 2021 tax collection year slowed significantly from 14.53% in 2019 to 5.09% in 2020 to 1.63% in 2021. Growth is expected to increase to 5.33% and $274.9 billion in total value for the 2022 tax collection year, driven largely by increases in residential property values.

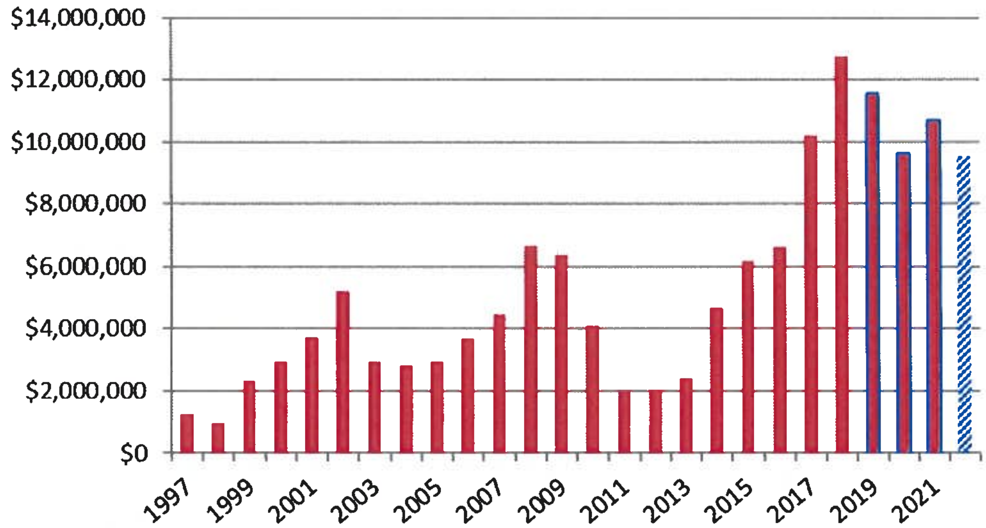
Figure 10. Seattle Total Assessed Value



New Construction -- In addition to the allowed annual maximum 1% levy growth, state law permits the City to increase its regular levy in the current year by an amount equivalent to the previous year's tax rate times the value of property constructed or remodeled within the last year, as determined by the King County Assessor. The City is receiving $10.6 million in additional levy revenues from new construction in 2021 based on $5.00 billion in new construction added to the tax roll. The 2022 Adopted Budget assumes a decrease in new construction value to $4.4 billion in 2021, generating $9.5 million in 2022 revenue. This is an increase of $1.4 million from the 2022 Proposed Budget expectation of $8.1 million.

Revenue Overview

Figure 11. Seattle New Construction Property Tax Revenue



The 2022 Proposed Budget assumes 1% growth plus new construction. The forecast for the 2022 Adopted Budget's General Fund (General Purpose) portion of the City's property tax is $303.7 million. This includes Council changes in the 2022 Adopted Budget from the 2022 Proposed Budget increasing expected revenues by $1.4 from $302.3 million. Additionally, the City is levying approximately $271.4 million for 5 voter-approved lid lifts in 2022. There are no new lid lifts added in 2022 and none expire in 2021. All levy lid lift proceeds are accounted for in other funds than the City's General Fund. Finally, the City is levying $16.3 million in 2022 to pay debt service on voter-approved bond measures.

Seattle Parks District. In August 2014, voters approved creation of a Metropolitan Park District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction from the City of Seattle, whose property tax levy authority of $0.75 per $1,000 assessed value is outside of the City's statutory rate limit of $3.60 per $1,000 assessed value and whose revenues will not be accounted for in the City's General Fund. The MPD is levying approximately $56.0 million in 2022.

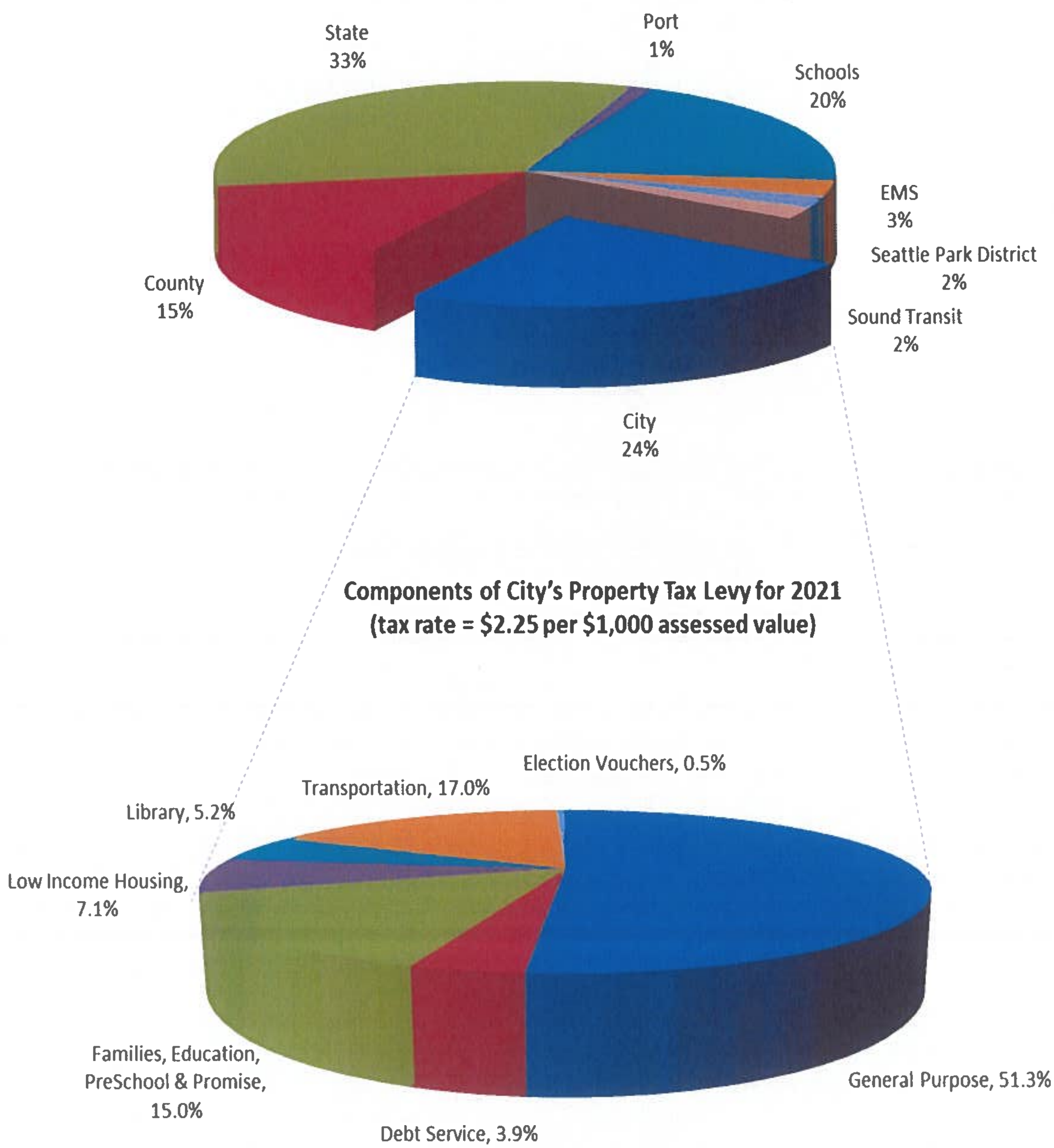
Medic 1/Emergency Medical Services. Voters in November 2019 approved a 6-year (2020-2025 collection years) renewal of the Medic 1/EMS levy at $0.265 per $1,000 of AV. Seattle's share of this revenue is based on Seattle's assessed value multiplied by the County rate. These revenues are recorded in the General Fund and expended by the Seattle Fire Department. This generates $69.9 million in revenue in 2022.

Figure 12 shows the different jurisdictions whose rates make up the total property tax rate imposed on Seattle property owners, as well as the components of the City's 2021 property tax.

Revenue Overview

Figure 12.

Components of Total Property Tax Levy for 2021
(tax rate = $9.31 per $1,000 assessed value)



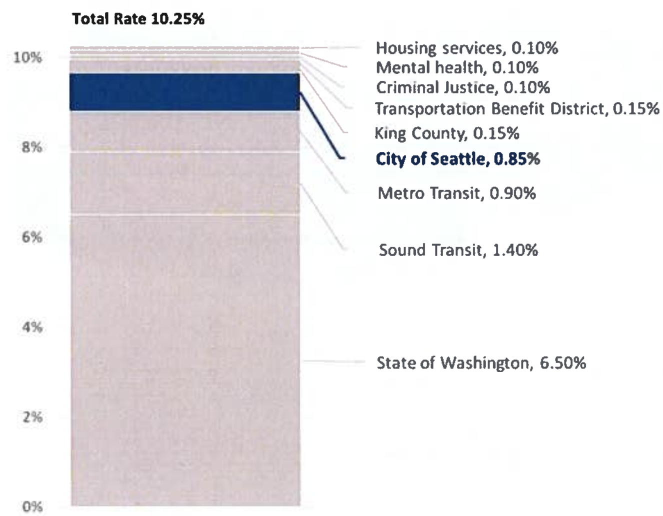
Revenue Overview

Retail Sales and Use Tax

The retail sales and use tax (sales tax) is imposed on the sale of most goods and certain services in Seattle. The tax is collected from consumers by businesses which, in turn, remit the tax revenue to the state. The state sends the City its share of the collections each month.

The sales tax rate in Seattle increased from 10.1% to 10.25% on April 1st, 2021 as a result of the new county housing services tax and the increased transportation benefit district rate approved by voters in November 2020. The basic sales tax rate of 10.25% is a composite of separate rates for several jurisdictions as shown in Figure 13. The City of Seattle's portion of the overall rate is 0.85%. In addition, Seattle receives a share of the revenue collected by the 0.1% King County Criminal Justice Levy. Revenue collected by the Seattle Transportation Benefit District is accounted for in a separate fund and is used to make transportation improvements in Seattle.

Figure 13. Sales and Use Tax Rates in Seattle



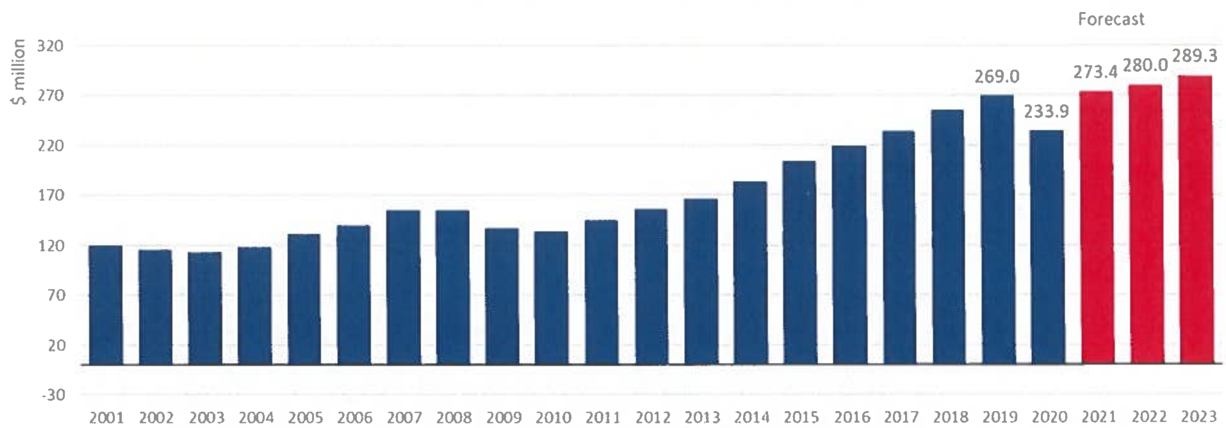
Of the City's four major taxes, the sales tax is the most volatile because it is the most sensitive to changing economic conditions. Over half of sales tax revenue comes from retail trade and construction activities, which are very sensitive to changing economic conditions.

Seattle's sales tax base grew rapidly in the late 1990s, driven by a strong national economy, expansion at Boeing in 1996-1997, and the stock market and technology booms. The recession that followed the bursting of the stock market bubble and the September 11, 2001 terrorist attacks ushered in three successive years of declining revenue. This was followed by four years of healthy growth, 2004–2007, led by a surge in construction activity. That expansion ended in 2008 with the onset of the Great Recession, which caused the largest contraction in the sales tax base in more than 40 years. In a period of five quarters beginning with the third quarter 2008, the sales tax base shrunk by 18.2%. The decline was led by a steep drop in construction along with falling sales in almost every industry.

After hitting bottom in 2010, Seattle's sales tax base has rebounded strongly, with construction leading the way. Other fast-growing industries include motor vehicle and parts retailing, e-commerce retailing, professional, scientific and technical services, accommodation, and food services. Over the 2011-2018 period sales tax revenue increased at an average rate of 8.4% per year.

Sales tax revenue fell 13.0% in 2020. The biggest decline took place in tax revenue from leisure and hospitality services which fell by 60.5%. Construction sector revenue declined by 10.8%, but trade services just by 0.2% thanks to online sales. Revenue from the rest of the industries was lower by 7.3%. As fiscal stimulus fuels consumer spending, sales tax revenue is expected to recover in 2021 and reach $273.4 million, which is about $4.4 million or 1.7% above the 2019 level.

Figure 14. Retail Sales Tax Revenue



Source: Washington State Department of Revenue, Seattle City Budget Office

Business and Occupation Tax

Seattle's principal business tax is the business and occupation (B&O) tax, levied on the gross receipts of most business activity that takes place in the city. Small businesses with taxable gross receipts below $100,000 are exempt from the tax. Between January 1, 2008 and January 1, 2016, the City's B&O tax also included a square footage tax that was complementary to the gross receipts tax. The square footage tax was implemented to offset an expected revenue loss from state mandated changes in the allocation and apportionment of B&O income.

The City levies the gross receipts tax at different rates on different types of business activity, as indicated in Figure 15. Most types of business activity, including manufacturing, retailing, wholesaling, and printing and publishing, are subject to a tax of 0.222% on taxable gross receipts. Services and transporting freight for hire are taxed at a rate of 0.427%. In 2017 and 2018, the City increased B&O tax rates to the maximum allowed under state law. In addition, the special 0.15% rate for international investment management services was eliminated on January 1, 2017.

Figure 15. Seattle Business and Occupation Tax Rates, 2016 – 2020

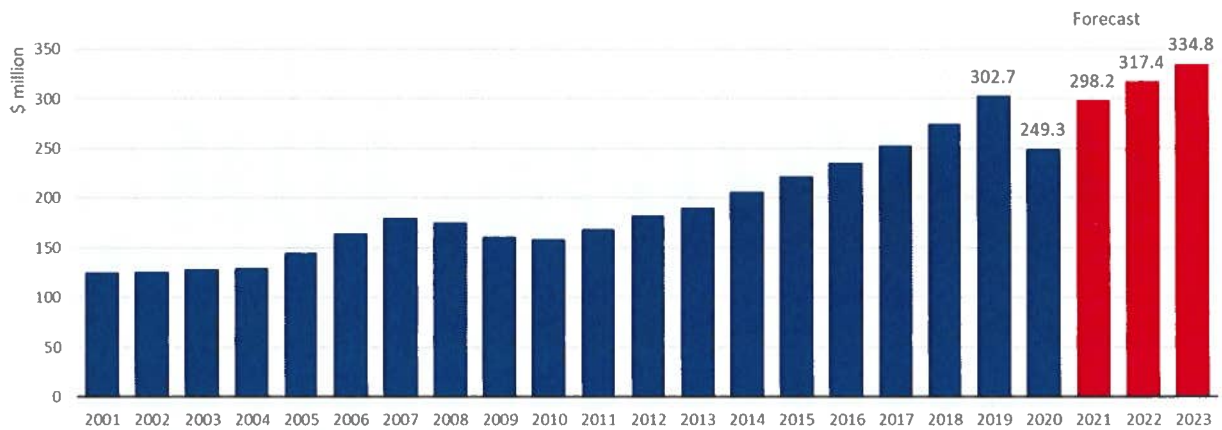
	2016	2017	2018-present
Wholesaling, Retail Sales and Services	0.215%	0.219%	0.222%
Manufacturing, extracting	0.215%	0.219%	0.222%
Printing, publishing	0.215%	0.219%	0.222%
Service, other	0.415%	0.423%	0.427%
International investment management	0.150%	NA	NA

Revenue Overview

Other things being equal, the B&O tax base is more stable than the retail sales tax base. The B&O base is broader than the sales tax base, which does not cover most services. In addition, the B&O tax is less reliant than the sales tax on the relatively volatile construction and retail trade sectors, and it is more dependent upon the relatively stable service sector.

B&O receipts have fluctuated with the economy's ups-and-downs, rising rapidly during the late-1990s stock market and dot-com boom and the housing bubble of the mid-2000s, going flat from 2001–2004 during the previous decade's first recession, and falling sharply during the Great Recession. During the Great Recession, the B&O tax base lost 16.8% of its value between first quarter 2008 and second quarter 2010.

Figure 16. B&O Tax Revenue



Source: Seattle City Budget Office

B&O tax revenue has grown at a healthy pace during the recovery from the Great Recession. Over the 2011-2018 period, revenue increased on average at a 7.2% annual rate. Growth was weak in 2013 because of a drop in revenue from audit activity and an increase in refund payments, not because of a weakening of tax base growth. Industries growing rapidly during the recovery have been construction, information, real estate, management of companies and enterprises, food services, and accommodation.

B&O revenue payments fell 17.6% in 2020. The leisure and hospitality sector was the biggest contributor to total B&O revenue decline, accounting for 26.4% of the drop in payments for the 2020 obligation year. Professional and business services accounted for an additional 22.9% of the drop, trade 16.9% and construction 12.3%. B&O tax revenue from information services increased by 6.3% and offset some of the loss. In addition to the negative effects of the pandemic, revenue dropped as a result of HB 1059, which changes the due date for annual payments from January 31 to April 15 beginning with 2020 obligations. January and February payments were accrued to 2020, but April and May payments accrued to 2021. Just like sales and use tax, B&O revenue is expected to recover in 2021. Payments for the first two quarters of 2021 are just 0.94% lower than payments from the same period in 2019, with strong information and financial services sectors countered by slight declines in leisure and hospitality and to a smaller extent professional and business services.

Revenue Overview

Utility Business Tax - Private Utilities

The City levies a tax on the gross income derived from sales of utility services by privately owned utilities within Seattle. These services include telephone, steam, cable communications, natural gas, and refuse collection for businesses.

Natural gas prices remain low. The City levies a 6% utility business tax on gross sales of natural gas and on sales of steam which has natural gas as an energy source. The bulk of revenue from the natural gas tax is received from Puget Sound Energy (PSE). PSE's natural gas rates are approved by the Washington Utilities and Transportation Commission (WUTC). Another tax is levied on consumers of gas delivered by private brokers. It is also assessed at 6% on gross sales. Spot prices, those paid for delivery in the following month, continue to be low. Temperatures play a key role in gas related revenues and are inversely related to natural gas usage and subsequent tax receipts.

Telecommunications tax revenues continue to decline. The utility business tax is levied on the gross income of telecommunication firms at a rate of 6%. Revenue from traditional land-line services has been on a steady decline. This was counteracted by the increasing prevalence of mobile/wireless phones. While new smartphone users have added to the wireless tax revenue base, the increased use of data and internet services which are not taxable have caused declines in the revenue streams.

As more and more wireless phone users are using the devices for data transmission instead of voice or text applications, and telecom companies change their rate plans to respond to this consumer behavior, the City may continue to see tax revenue declines. Some recent court decisions have altered what types of wireless phone calls the City can tax; the City may no longer assess a tax on interstate and international phone calls. There are continued pressures on this revenue stream.

Cutting the cord is affecting Cable Tax revenues. The City has franchise agreements with cable television companies operating in Seattle. Under the current agreements, the City levies a 10% utility tax on the gross subscriber revenues of cable TV operators, which accounts for about 90% of the operators' total revenue. The City also collects B&O taxes on miscellaneous revenues not subject to the utility tax. The imposition of a 4.4% franchise fee makes funds available for cable-related public access purposes. This franchise fee is deposited into the City's Cable Television Franchise Fund. Cable revenues have been declining year over year for some time. Increased competition from satellite and streaming services appear to be taking customers away from traditional cable providers. That is expected to continue and will be a drag on revenues.

Utility Business Tax - Public Utilities

The City levies a tax on most revenue from retail sales collected by City-owned utilities (Seattle City Light and Seattle Public Utilities). Tax rates range from a State-capped 6% on City Light up to a current 15.54% on the City Water utility. The COVID-induced recession is having a small impact on commercial revenues for the utilities, while residential usage is resilient. The 2022 Adopted Budget assumes moderate growth in usage and utility rates yielding an approximately 4.0% growth in 2022 for all public utility revenues compared to 2021 revised expectations, to a combined $177.7 million. This includes Council changes in the 2022 Adopted Budget from the 2022 Proposed Budget reducing expected Water utility revenues by $911,000 from $34.1 million to $33.2 million and increasing Sewer utility revenues by $520,000 from $57.8 million to $58.3 million.

Revenue Overview

Other Notable Taxes

Admission Tax. The City imposes a 5% tax on admission charges to most Seattle entertainment events, the maximum allowed by state statute. This revenue source is highly sensitive to swings in attendance at events and is dependent on economic conditions, as people's ability to spend money on entertainment is influenced by the general prosperity in the region. The COVID-19 pandemic has almost completely wiped out admissions tax revenue in 2020. Full recovery is expected by 2022, aided by the revenue generated by the new Climate Pledge Arena. Beginning in 2022, all admissions tax revenues will be receipted into the Arts & Culture Fund. The Office of Arts and Culture section of this document provides further detail on the office's use of Arts Account revenue from the admission tax and the implementation of this change.

New Heating Oil Tax delayed. Effective September 1, 2020, Council imposed a $0.236 per gallon tax on heating oil service providers for every gallon of heating oil sold and delivered within Seattle. In consideration of the pandemic's effects on households and businesses, Council delayed implementation until September 1, 2021 and then further delayed until April 1, 2022. This tax is estimated to generate approximately $780,000 in 2022. The revenues primarily support low-income household oil furnace conversion programs administered by the Office of Sustainability and Environment.

New Transportation Network Company Tax. In November 2019, Council approved a tax on transportation network companies (TNC), such as Uber and Lyft, effective July 1, 2020. As approved, the tax of $0.57 per trip is owed for all rides originating in Seattle by TNC's with more than 1 million rides per calendar quarter. Council has reduced the ride threshold to 200,000 rides per quarter effective in October 2020. The first proceeds are not expected until the first quarter of 2021. This tax is estimated to raise $5.5 million in 2021 and $9.1 million in 2022.

Licenses and Permits

The City requires individuals and companies conducting business in Seattle to obtain a City business license. In addition, some business activities, such as taxi cabs and security systems, require additional licenses referred to as professional and occupational licenses. The City also assesses fees for public-safety purposes and charges a variety of fees for the use of public facilities and rights-of-way.

In 2005 the City instituted a two-tier business license fee structure. The cost of a license, which had been $80 per year for all businesses, was raised to $90 for businesses with worldwide revenues of more than $20,000 per year and lowered to $45 for businesses with worldwide revenues less than $20,000 per year. The City increased the fees for 2015 license renewals to $110 and $55, respectively. To provide funding for additional police officers, a new business license fee structure took effect for 2017 licenses. Fees increased for businesses that have a taxable income (reported for B&O tax purposes) greater than $500,000. Fees for all other businesses remain at 2016 levels until 2020. Fee increases were being phased in over a three-year period, 2017–2019, and will increase with inflation annually thereafter.

Revenue Overview

Figure 17. Business License Fee Schedule, 2016 – 2021

Taxable income	2016*	2017	2018	2019	2020	2021	2022
Less than $20,000	$55	$55	$55	$55	$56	$56	$59
$20,000 - $500,000	$110	$110	$110	$110	$113	$114	$120
$500,000 - $2 mil.	$110	$480	$480	$500	$511	$515	$543
$2 mil. - $5 mil.	$110	$1,000	$1,000	$1,200	$1,227	$1,238	$1,306
More than $5 mil.	$110	$1,000	$2,000	$2,400	$2,455	$2,476	$2,613

*2016 fee is based on worldwide gross income, not taxable income.

Parking Meters/Traffic Permits

As part of the overall response to the Corona virus, the City suspended on-street parking rates as of April 4, 2020. On July 13 the system was restarted with rates set at $0.50 per hour and are anticipated to increase gradually at intervals as occupancy levels increase with the recovery into 2021 and 2022. Overall, 2020 revenue losses, relative to 2019 Actuals were about $28 million, falling from $38.3 million to $10.4 million. 2021 revenues are anticipated to increase slightly to $11.3 million, then more substantially in 2022 to $21.2 million as rates continue to rise in response to greater demand for on street parking. In response to the updated forecast, Council increased 2022 Adopted Budget parking meter revenues $1.8 million from the 2022 Proposed Budget of $19.3 million.

Street Use and Traffic Permits. Traffic-related permit fees, such as meter hood service, commercial vehicle load zone, truck overload, gross weight and other permits are tied to construction and trade services primarily. These revenues are projected to increase modestly as service work returns more fully in 2021 and 2022 but construction activity slows. The 2022 Adopted Budget assumes revenues of approximately $4.8 million in 2021 and $7.4 million in 2022.

Court Fines

Typically, between 50% and 60% of court fine revenues collected by the Seattle Municipal Court are from parking citations written by Seattle Police Department parking enforcement (PEOs) and traffic officers. Fines from photo enforcement in selected intersections and school zones now comprise approximately 35-45% of revenues and 5-10% comes from traffic and other non-parking related citations.

Total 2022 General Fund court fines and fees revenues are projected at $20.2 million in 2022, and $17.5 million in 2021, up from $17.0 million in 2020. Previous forecast in the 2022 Proposed Budget was for total court fines and fees revenues of $26.7 million in 2022 and $24.7 in 2021. Of this total, red-light camera enforcement revenues (i.e., non-school zone cameras) are anticipated to be $3.9 million in 2022. The 2020 red-light camera revenue is fully recognized in the General Fund. Beginning in 2021 the City will again direct 20% of red-light camera revenues to the School Safety Traffic and Pedestrian Improvement (SSTPI) Fund after Council suspended this transfer for 2018-20. These transfer amounts into the SSTPI Fund are estimated at $940,000 in 2021 and $984,000 in 2022. Non-camera fine revenues are projected at approximately $15.9 million in 2022, which is an increase from expected 2021 revenues of $13.5 million.

The 2022 Adopted Budget includes revenues from 3 new school zone speeding enforcement cameras active for the fall 2021 term. This is a downward revision from previous plans to install 10 new cameras at 6 schools effective January 2021. The 2022 Proposed Budget did not include any additional cameras or revenue in 2021 or 2022 and forecast 2022 revenues at $10.6 million and 2021 revenues at $5.4 million. Council increased revenues in the 2022 Adopted Budget to $6.9 million in 2021 and $14.2 million in 2022. School zone camera revenues are accounted for in the School Safety Traffic and Pedestrian Improvement (SSTPI) Fund.

Interest Income

Through investment of the City's cash pool in accordance with state law and the City's own financial policies, the General Fund receives interest and investment earnings on cash balances attributable to several of the City's funds that are affiliated with general government activities. Many other City funds are independent, retaining their own interest and investment earnings. Interest and investment income to the General Fund varies widely, subject to significant fluctuations in cash balances and changes in earnings rates dictated by economic and financial market conditions. Rates are projected to increase gradually coming out of the current period as the economy stabilizes and the Federal Reserve tapers off its actions in response to the recession. This revenue will remain reduced at about $2.2 million in 2021 and 2022.

Revenue from Other Public Entities

Washington State shares revenues with Seattle. The State of Washington distributes a portion of tax and fee revenue directly to cities. Specifically, portions of revenues from the State General Fund, liquor receipts (both profits and excise taxes), and motor vehicle fuel excise taxes, are allocated directly to cities. Revenues from motor vehicle fuel excise taxes are dedicated to street maintenance expenditures and are deposited into the City's Transportation Fund. Revenues from the other taxes are deposited into the City's General Fund.

Criminal Justice revenues. The City receives funding from the State for criminal justice programs. The State provides these distributions out of its General Fund. These revenues are allocated on the basis of population and crime rates relative to statewide averages. These revenues have been affected by State budget changes in the recent past and, while not expected, could be affected in future budgets out of Olympia.

Marijuana related revenues are being shared with local jurisdictions. As part of the State's 2016 budget, marijuana related tax revenues are being shared with local jurisdictions for public safety purposes. The state has adopted a complicated allocation of these revenues, but in general only those cities in counties that have legalized marijuana sales will receive excise tax distributions based on both their jurisdictions proportion of marijuana related sales as well as a per capita basis. Because this is a relatively new revenue stream with a growing tax base, the forecast is imprecise.

State budget restores liquor related revenues to cities. Cities in the state of Washington typically receive two liquor related revenues from the State. One is related to the liquor excise tax on sales of spirits and the other is a share in the State Liquor and Cannabis Board's profits accrued from the operation from their monopoly on spirits sales. The State no longer holds the monopoly in liquor sales in the state due to the passing of Initiative 1183 in November of 2011. The initiative guaranteed the cities would continue to receive distributions in an amount equal to or greater than what they received from liquor board profits prior to the implementation of the initiative as well as an additional $10 million to be shared annually. There was no guarantee concerning liquor excise taxes. In recent budgets the State has eliminated, on a temporary basis, the sharing of liquor excise taxes. The most recent State budget has restored fully the excise tax funding to cities.

Service Charges and Reimbursements

Internal service charges reflect current administrative structure. In 1993, the City Council adopted a resolution directing the City to allocate a portion of central service expenses of the General Fund to City utilities and certain other departments not supported by the General Fund. The intent is to allocate a fair share of the costs of centralized general government services to the budgets of departments supported by revenues that are largely self-determined. These allocations are executed in the form of payments to the General Fund from these independently supported departments. More details about these cost allocations and methods are detailed in the Cost Allocation section of this budget.

Interfund Transfers

Interfund transfers. Occasionally, transfers from departments to the General Fund take place to pay for specific programs that would ordinarily be executed by a general government department or to capture existing unreserved fund balances. A detailed list of these transfers is included in the General Fund revenue table. This includes the transfer of school zone camera revenues described under Court Fines above.

Cumulative Reserve Fund – Real Estate Excise Tax

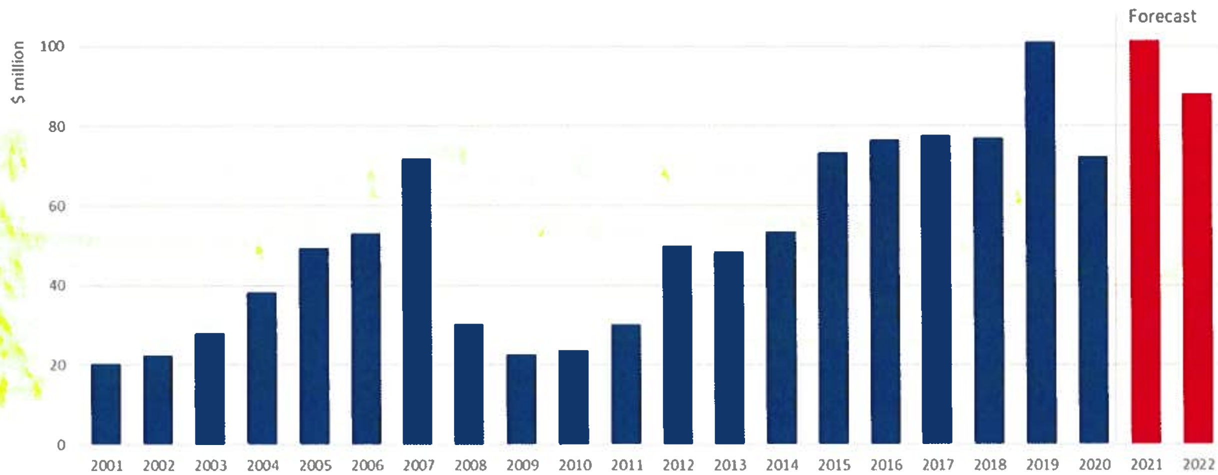
Cumulative Reserve Fund resources are used primarily for the maintenance and development of City general government capital facilities. These purposes are supported mainly by revenues from the Real Estate Excise Tax (REET), but also, to a lesser degree, by the proceeds from certain property sales and rents, street vacation revenues, General Fund transfers, and interest earnings on fund balances.

The REET is levied by the City at a rate of 0.5% on sales of real estate measured by the full selling price. Because the tax is levied on transactions, the amount of revenue that the City receives from REET is determined by both the volume and value of transactions.

REET revenue spiked in 2019, as sellers, particularly those of large real estate, rushed to close sales before the scheduled increase in state tax rates in January 2020. This, and the increased uncertainty brought about by the pandemic, led to a large drop in 2020 revenue from real estate valued above $10 million. But in 2021 a number of large properties were sold again, together with rising home prices and the generally high residential sales, this led to a significant upward revision of the REET forecast. The Adopted Budget anticipates $101.5 million in revenue in 2021 followed by $88.0 million in 2022 as the housing market begins to cool.

Revenue Overview

Figure 18. REET Revenues



Revenue Overview

Sweetened Beverage Tax Fund

On June 5, 2017, the City Council approved the Sweetened Beverage Tax (SBT) effective January 1, 2018. Distributors of sweetened beverages are liable for the tax of $0.0175 per fluid ounce of sweetened beverage distributed into the city of Seattle for final sale to the consumer. Sweetened beverages include sodas, energy drinks, sweetened juices and teas, sport drinks and ready-to-drink coffee drinks. The 2022 Proposed Budget included revenues of $22.3 million in 2022 and $20.7 million in 2021. Based on the November forecast, Council reduces these amounts in the 2022 Adopted budget to $20.38 million in 2022 and $18.2 million in 2021. Although restaurant consumption is anticipated to increase somewhat in 2021 and further in 2022, this growth has proven slower than previously anticipated. The City received $15.6 million in 2020 and $24.1 million in 2019. Revenues will be used to fund educational and food access programs primarily through the Department of Education and Early Learning (DEEL), the Human Services Department (HSD) and the Office of Sustainability and Environment (OSE). Beginning in 2020 these revenues and associated expenditures are moved from the General Fund to the Sweetened Beverage Tax Fund in the City's accounting system.

Short-Term Rental Tax Fund

Effective January 1, 2019, the State legislature authorized the public facilities district that is the Washington State Trade and Convention Center to impose a 7% tax on the sale of or charge made for the furnishing of lodging (including but not limited to any short-term rental). The proceeds generated from short-term rental charges in Seattle are distributed to the City of Seattle to support community-initiated equitable development and affordable housing programs. These revenues have been severely affected by the significant reduction in travel due to COVID-19 concerns. Under general expectations of a gradual reopening of travel and tourism, the 2022 Adopted Budget assumes 2021 and 2022 revenues of $7.2 million and $9.8 million respectively. Beginning in 2020 these revenues and associated expenditures are moved from the General Fund to the Short-Term Rental Tax Fund in the City's accounting system.

JumpStart Payroll Expense Tax Fund

On July 6, 2020 the City Council approved the Payroll Expense Tax (PET) effective January 1, 2021. The tax is on businesses with $7 million or higher Seattle payroll expense in the prior year. The tax rates are tiered according to the size of the businesses payroll (less than $100 million/$100 million to less than $1 billion/$1 billion or more) and the employee's compensation (less than $150,000/$150,000 to less than $400,000/$400,000 or more). Tax rates range from 0% for employees with annual compensation less than $150,000, regardless of the size of the business' overall payroll, to 2.4% for employees with annual compensation of $400,000 or more, working in businesses with total payroll of $1 billion or greater. For 2021, businesses will consolidate quarterly filing information and report and pay on a single tax return due January 31, 2022. For 2022 and going forward the PET will be reported and paid on a quarterly basis. The 2022 Adopted Budget anticipates 2021 revenues of $200.1 million and $233.9 million in 2022. This is a new tax and these estimates are uncertain due to the lack of available data on where individuals work and what their compensation is. Estimates should improve over time as businesses adjust to paying the tax and the data improve. Beginning in 2022 the PET revenues and associated expenditures are moved from the General Fund to the JumpStart Payroll Expense Tax Fund in the City's accounting system.

Revenue Overview

Figure 19. Seattle City Tax Rates

	2017	2018	2019	2020	2021
Property Taxes (Dollars per $1,000 of Assessed Value)					
General Property Tax	$1.35	$1.25	$1.13	$1.12	$1.16
Families & Education	0.18	0.16	0.16	0.34	0.34
Parks and Open Space					
Low Income Housing	0.22	0.19	0.19	0.16	0.16
Transportation	0.52	0.45	0.45	0.38	0.38
Pike Place Market					
Library	0.09	0.08	0.08	0.12	0.12
Pre-School For All	0.08	0.07			
Election Vouchers	0.02	0.01	0.01	0.01	0.01
City Excess GO Bond	0.16	0.14	0.14	0.09	0.09
Other Property Taxes related to the City					
Seattle Park District	0.28	0.23	0.23	0.21	0.21
Emergency Medical Services	0.26	0.24	0.24	0.26	0.26
Retail Sales and Use Tax	0.85%	0.85%	0.85%	0.85%	0.85%
Transportation Benefit District Sales and Use Tax	0.10%	0.10%	0.10%	0.10%	0.15%
Business and Occupation Tax					
Retail/Wholesale	0.219%	0.222%	0.222%	0.222%	0.222%
Manufacturing/Extracting	0.219%	0.222%	0.222%	0.222%	0.222%
Printing/Publishing	0.219%	0.222%	0.222%	0.222%	0.222%
Service, other	0.423%	0.427%	0.427%	0.427%	0.427%
International Finance					
City of Seattle Public Utility Business Taxes					
City Light	6.00%	6.00%	6.00%	6.00%	6.00%
City Water	15.54%	15.54%	15.54%	15.54%	15.54%
City Drainage	11.50%	11.50%	11.50%	11.50%	11.50%
City Wastewater	12.00%	12.00%	12.00%	12.00%	12.00%
City Solid Waste*	14.20%	14.20%	14.20%	14.20%	14.20%
City of Seattle Private Utility B&O Tax Rates					
Cable Communications (not franchise fee)	10.00%	10.00%	10.00%	10.00%	10.00%
Telephone	6.00%	6.00%	6.00%	6.00%	6.00%
Natural Gas	6.00%	6.00%	6.00%	6.00%	6.00%
Steam	6.00%	6.00%	6.00%	6.00%	6.00%
Commercial Solid Waste*	14.20%	14.20%	14.20%	14.20%	14.20%
Other Taxes					
Admissions	5.00%	5.00%	5.00%	5.00%	5.00%
Amusement Games (less prizes)	2.00%	2.00%	2.00%	2.00%	2.00%
Bingo (less prizes)	10.00%	10.00%	10.00%	10.00%	10.00%
Punchcards/Pulltabs	5.00%	5.00%	5.00%	5.00%	5.00%
Cable Franchise Fee	4.40%	4.40%	4.40%	4.40%	4.40%
Fire Arms Tax (Dollars per weapon)	$25.00	$25.00	$25.00	$25.00	$25.00
Ammunition Tax (Dollars per round)	$0.05	$0.05	$0.05	$0.05	$0.05
Sweetened Beverage Tax (Dollars per fluid ounce)		$0.0175	$0.0175	$0.0175	$0.0175

*Increase effective April 1, 2017

Anchorage

MUNICIPALITY OF ANCHORAGE

ASSEMBLY INFORMATION MEMORANDUM

AIM No. 77 - 2023

Meeting Date: April 11, 2023

From: **MAYOR**

Subject: **Report Recommending Utility Revenue Distribution to the General Government – Anchorage Water and Wastewater Utility, Port of Alaska, and Solid Waste Services**

Anchorage Municipal Code (AMC) 26.10.065 provides that if a municipal utility has net income accrue in any year, a portion may be pledged by inclusion in the utility and general government budgets. It also requires those municipal utilities that pledge a portion of their net income submit a signed report to the Assembly by not later than the first quarter budget process. This report is required to provide a best estimate of achieved return on equity and any shortfalls of returns; effect of the proposed distribution on the utility's current and future capital structure; and how the proposed distribution is consistent with prudent business-like operations.

In compliance, this memorandum submits to the Assembly the proposed utility revenue distribution calculations from Anchorage Water and Wastewater Utility, Port of Alaska, and Solid Waste Services for its approval. These calculations are reflected in the 2023 1st Quarter budget revisions for General Government and the Utility/Enterprise Activities (AR 2023-102 and AR 2023-103).

The administration and the utility and enterprise departments recommend the Assembly's approval.

Prepared by:	Office of Management and Budget (OMB)
Concur:	Courtney Petersen, Director, OMB
Concur:	Kent Kohlhase, Acting Municipal Manager
Respectfully submitted:	Dave Bronson, Mayor

MEMORANDUM

DATE: April 5, 2023

TO: Anchorage Assembly

THRU: Kent Kohlhase, Acting Municipal Manager, Municipality of Anchorage (MOA) KK

THRU: Mark A. Corsentino, P.E., General Manager, Anchorage Water & Wastewater Utility (AWWU)

FROM: Jack Broyles, Jr., C.P.A., Director, Finance Division, AWWU JBJ

SUBJECT: Report of Utility Revenue Distribution from AWWU

This memorandum has been prepared to present the results of the utility revenue distribution determination for AWWU to the MOA in compliance with Assembly Ordinance (AO) 2017-97. AWWU consists of two utilities: Anchorage Water Utility (AWU) and Anchorage Wastewater Utility (ASU).

The 2023 Approved Enterprise and Utility Budget for the MOA, adopted on November 22, 2022, on AO 2022-089, did not include distributions from ASU to general government because at that time the Sewer utility was restricted from the payment of dividends by the Regulatory Commission of Alaska (RCA).

On December 20, 2018, the RCA granted AWWU's petition to remove the dividend restriction imposed on AWU since 1980. AWWU proposes a revenue distribution of $1,500,000.00 from AWU to general government in 2023. AWWU currently faces several uncertainties that may negatively impact the financial health of AWU in the near future including the potential for additional expenses associated with the current COVID-19 situation as well as ongoing repairs associated with earthquake damage on November 30, 2018 and ongoing recovery timeline from FEMA. We believe this recommendation to be consistent with the business-like operations of the utility.

In accordance with AMC 26.10.065.A.3.d, ASU shall not pay a dividend because ASU remains under a dividend restriction proscribed by the RCA under AS 42.05.521.

Legal Background

In 2017 the Administration recommended, and the Assembly approved, AO 2017-97, amending the Anchorage Municipal Code Sections 26.10.025 and 26.10.065 to update the method with which municipal utilities calculate revenue distribution (dividend transfers) to the MOA. This ordinance was established to ensure that such distributions do not cause the capital of the MOA Utility to become impaired, and to revise the calculation of Municipal Utility Service Assessments (MUSA).

AO 2017-97 also established a formal process a utility must take in order to propose a revenue distribution to the MOA.

The ordinance requires the utility to provide a signed report to the Assembly that documents:

(a) the utility's achieved return on equity, and any shortfalls of achieved returns, as compared with approved or target returns;

(b) the effect of the proposed distribution on the utility's current and future capital structure, in light of planned expenditures; and,

(c) a description of how the proposed distribution is consistent with prudent, business-like operations.

The ordinance further provides:

(a) that a utility may not pay a distribution if

1. the utility's change in net position for the prior year is negative;

2. the utility's equity-capitalization percentage is less than 30 percent; or

3. the utility's bond rating is below investment grade, or

4. the utility is subject to an order of the Regulatory Commission of Alaska to cease the payment of dividends;

and

(b) that a utility may not pay a distribution in excess of 75% of its change in net position, unless, among other things, a distribution is necessary to prevent the utility from increasing its equity capitalization percentage, defined in terms of the ratio of the utility's equity to its total book value, above 65%.

<u>AWWU's Financial Background</u>

Anchorage Municipal Code 4.80.020 calls for the AWWU Utility Board of Directors to exercise its power to:

A. Plan the utility's capital improvement program and maintenance strategy and operations and make recommendations to the Mayor, and

B. Plan the utility's operating budget and make recommendations to the Mayor, and

C. Oversee creation of the utility's long term fiscal plan, and make recommendations to the Mayor.

AWWU's long range financial plan for AWU and ASU balances operational needs against the utilities abilities to fund needed capital projects and maintain reasonable rates to customers. Financial metrics are derived from the long range financial plan to identify trends in financial stability over time.

In 2018, AWWU's Board of Directors recommended the following policies to support the long term financial sustainability of AWU and ASU:

- Maintain bond ratings of at least "AA" from Fitch Ratings and/or S&P Global.
- Review rates on an annual basis and adjust as necessary to ensure that revenue levels adequately fund AWU's and ASU's financial, capital and operational goals, objectives, and requirements.
- Manage the Anchorage Water Utility to achieve a target capital structure of 67% debt and 33% equity over the planning horizon,
- Manage the Anchorage Wastewater Utility to achieve a target capital structure of 67% debt and 33% equity over the planning horizon,
- Maintain a minimum of 180 days of operating cash,
- Target a total debt service coverage of 1.3x or greater per utility over the planning horizon. Maintain a minimum total debt service coverage of 1.15x, or as necessary to satisfy bond and loan covenants.
- Target a level at or above 30% for equity funding for the capital programs of AWU and ASU to mitigate AWWU's reliance on debt.
- Maintain debt service as a percentage of revenue at or below 35% of gross operating revenues to ensure sufficiency of revenues above debt requirements.
- Strengthen the debt profile of both AWU and ASU by gradually reducing debt per customer account over the planning horizon.

The utility dividends proposed in the long range financial plan for 2023 are as follows:

<u>2023 Target-Level Utility Distributions</u>

AWU	$1,500,000
ASU	$0

AWWU Recommendation

In accordance with AO 2017-97, AWWU reports the following for AWU. ASU is prohibited from paying a dividend at this time and is not addressed in AWWU's recommendation.

Debt/Equity Capital Structure

[AMC 26.10.065A.1.b]

AWU outperformed its minimum equity target of 33% in 2022, however, AWU does continue to have a lower level of equity than the average of its comparator group of water public utilities, which average an equity level of approximately 50%.

AWU

	Current (2022 Preliminary)	Proposed (2023 Budget LRFP)
Debt	52%	50%
Equity	48%	50%

Targeted and Achieved Equity Returns

[AMC 26.10.065A.1.a]

On February 7, 2023, the RCA accepted a stipulation between AWWU and the Attorney General authorizing a rate increase of 1.75% for AWU in 2022 and a Return on Equity (ROE) of 10.0%. The ROE accepted in this stipulation is reported as the Targeted ROE for 2022. The Targeted ROE for 2023 of 10.00% is the proposed ROE used in the calculation of AWU's 2022 rates that are approved by the RCA.

AWU

	Targeted ROE	Achieved ROE
2022	10.00%	10.1%
2023	10.00%	TBD

Change in Net Position

[AMC 26.10.065A.2; A.3.a]

<u>Change in Net Position for 2022 (preliminary)</u>

AWU	$ 17,425,399

Prudent, Business-like operation of the Utilities

[AMC 26.10.065A.1.c]

AWWU uses its long range financial plan for AWU and ASU to balance operational needs against the utilities abilities to fund needed capital projects and maintain reasonable rates to customers.

AWWU proposes a revenue distribution of $1,500,000 from AWU to general government in 2023. AWWU believes this recommendation to be consistent with the business like operations of the utility.

Appendix

Table 1 – Summary of Economic Effects: Anchorage Water Utility

	2022 Actual (preliminary)	2023 1st QTR Budget Revision
Change in Net Position	$ 17,425,399	$ 8,691,094
Data required by AO 2017-97:		
Achieved Return on Equity	10.1%	N/A
Targeted Return on Equity (authorized by the RCA in the calculation of user rates)	10.00%	10.00%
Budgeted Return on Equity	4.60%	4.70%
Debt	52%	50%
Equity	48%	50%
Total Capitalization	100%	100%
Dividend to be paid	$0	$1,500,000
Dividend as a percent of 2022 Net Position	0%	11.6%
Dividend as a percent of 2023 Net Position		5.8%
Effect of Proposed Dividend on **Current and Future** Capital Structure	$0	$0
Orders from Regulatory Agencies	APUC Letter Order dated September 18, 1980 Imposing a Dividend Restriction on AWU	RCA Order U-17-095(8) Removing Dividend Restriction for AWU

The periods shown in this memorandum cover fiscal years 2022 and 2023 for AWU. Note that at the time this memorandum is issued, information shown for 2022 is very preliminary and unaudited and 2023 financial data represents the forecast used to set AWU budgets and the AWU's 2023 rates. Based on that information, following is a discussion of the financial results as required by AO No. 2017-97:

a) There are several environmental regulations and other uncertainties that may negatively impact the financial health of AWU in the near future. AWWU also continues to fund a portion of its capital program with equity. Due to these factors, and more, AWWU's 2023 revenue distribution for AWU is contingent upon the approval of AWWU's proposed first quarter budget revisions. AWWU is required to file an Equity Management Plan with its Annual Operating Report to the RCA. AWWU's Equity Management Plan is in alignment with this recommendation for AWWU's filing to the RCA.
b) Although, AWU outperformed its minimum equity target of 33% in 2022, AWU has an equity level similar to that of its comparator group of water public utilities, which average an equity level of approximately 50%.

2000 Anchorage Port Road
Anchorage, Alaska 99501
907-343-6200
PortOfAlaska@Muni.org
PortOfAlaska.com

Memorandum

Date: April 4, 2023

To: Anchorage Assembly

Thru: Kent Kohlhase, Acting Municipal Manager, Municipality of Anchorage (MOA) kk 04/05/2023

From: Steve Ribuffo, Director, Port of Alaska SR 04/04/2023

Re: Utility Revenue Distribution from the Port of Alaska (POA)

The Port of Alaska proposes a dividend distribution in 2023 to general government in the amount of $736,369.

The Port believes the amount calculated and to be transferred to the general government is consistent with business like operations of the utility. Upon finalization of the annual audit, public hearings and the approval of the Administration and Assembly, Port of Alaska will transfer the dividend to general government.

In 2022, the utility achieved return on equity consistent with its targeted return as shown on Exhibit EE-36. The return is based on Assembly approved operating budget for the Port of Alaska.

The proposed utility revenue distribution effect on the current and future capital structure shows a manageable debt to equity percentage relative to the total capitalization of the utility as reflected in the attached EE-35-EE37 Draft financial statements.

Preliminary projections of the 2022 financial statements show the Port of Alaska fund will have $17,707,472 in cash at December 31, 2022 and will exceed 90 days of operating cash which is required by debt covenants.

Please note: Attachments used for this memo are considered ***"DRAFT"***

EXHIBIT EE-35

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
CURRENT ASSETS		
Cash	$ 500	$ 650
Cash and Investments in Central Treasury	10,770,836	12,066,195
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	3,323,241
Accrued Interest on Investments	9,009	55,196
Accounts Receivable, Net	1,045,446	923,910
Prepaid Items and Deposits	109,233	139,973
Parts Inventory	329,025	329,025
Total Unrestricted Current Assets	12,264,049	16,838,190
Restricted Assets:		
Investments Held for Debt Service	(156,386)	671,299
Total Restricted Current Assets	(156,386)	671,299
Total Current Assets	12,107,663	17,509,489
NONCURRENT ASSETS		
Assets Held for Resale	242,093	242,093
Net OPEB Asset	1,064,242	1,064,242
Capital Assets:		
Capital Assets, at Cost	508,722,502	327,443,928
Less: Accumulated Depreciation	(159,954,580)	(152,917,587)
Net Capital Assets	348,767,922	174,526,341
Construction Work in Progress	21,868,072	172,710,184
Total Capital Assets, Net	370,635,994	347,236,525
Total Unrestricted Noncurrent Assets	371,942,329	348,542,860
Restricted Assets:		
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Investments Held for Debt Service	5,142,522	5,021,836
Investments Held for Capital Project	-	-
Intergovernmental Receivables	5,936,546	22,544,779
Total Restricted Noncurrent Assets	13,029,068	29,516,615
Total Noncurrent Assets	384,971,397	378,059,475
Total Assets	397,079,060	395,568,964
DEFERRED OUTFLOWS OF RESOURCES		
Related to Pension	135,667	135,667
Related to OPEB	23,758	23,758
Total Deferred Outflows of Resources	159,425	159,425
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 397,238,485	$ 395,728,389
CURRENT LIABILITIES		
Accounts Payable and Retainages	$ 371,475	$ 387,521
Capital Acquisition and Construction Accounts and Retainages Payable	2,639,997	1,792,357
Compensated Absences	148,383	167,472
Accrued Payroll Liabilities	84,697	122,914
Accrued Interest Payable	318,229	190,051
Unearned Revenues and Deposits	-	37,500
Total Current Liabilities	3,562,781	2,697,815
NONCURRENT LIABILITIES		
Other Noncurrent Liabilities	1,734,106	1,747,630
Compensated Absences	122,294	122,294
Revenue Bonds Payable (net of Unamortized Premiums)	68,898,340	69,045,251
Net Pension Liability	1,468,098	1,468,098
Net OPEB Liability	-	-
Notes Payable	40,000,000	40,000,000
Total Noncurrent Liabilities	112,222,838	112,383,273
Total Liabilities	115,785,619	115,081,088

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2022 and 2021

	2022	2021
DEFERRED INFLOWS OF RESOURCES		
Related to Pension	585,445	585,445
Related to OPEB	563,322	563,322
Total Deferred Inflows of Resources	1,148,767	1,148,767
NET POSITION		
Net Investment in Capital Assets	282,834,300	260,135,560
Restricted for Acquisition and Construction	(15,850,097)	758,136
Restricted for Debt Service	4,986,136	5,693,135
Unrestricted	8,333,760	12,911,703
Total Net Position	280,304,099	279,498,534
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 397,238,485	$ 395,728,389

EXHIBIT EE-36

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	$ 1,257,619	$ 1,273,487
Wharfage, Dry Bulk	341,728	225,369
Wharfage, Liquid Bulk	4,505,188	3,956,808
Wharfage, General Cargo	3,945,833	3,703,672
Storage Revenue	273,419	259,675
Office Rental	44,873	51,307
Utilities	36,838	21,247
Miscellaneous	240,406	181,297
Total Charges for Sales and Services	10,645,904	9,672,862
Other:		
Crane Rentals	130,822	141,913
Industrial Park Lease Rentals	4,736,575	4,509,536
POL Value Yard Fees	464,803	403,063
Total Other	5,332,200	5,054,512
Total Operating Revenues	15,978,104	14,727,374
OPERATING EXPENSES		
Operations:		
Personnel Services	2,715,981	2,774,789
Pension and OPEB On-behalf and Pension and OPEB Expenses		(340,386)
Supplies	203,623	152,501
Other Services and Charges	4,840,394	6,507,748
Charges from Other Departments	1,208,092	1,198,886
Total Operations	8,968,090	10,293,538
Depreciation	7,036,993	7,231,394
Total Operating Expenses	16,005,083	17,524,932
Operating Loss	(26,979)	(2,797,558)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf		(46,562)
Investment Income- Short Term Investments	(276,796)	7,652
Security Fees	1,544,552	1,502,007
Right of Way Fees	212,290	208,749
Interest on Long-term Obligations	(2,958,989)	(2,123,958)
Long-term Debt Issuance Expense	(7,500)	(209,333)
Security Contract	(1,710,822)	(1,686,747)
Gain on Sale of Capital Assets	19,431	-
Total Nonoperating Revenues (Expenses)	(3,177,834)	(2,348,192)
Loss before Contributions and Transfers	(3,204,813)	(5,145,750)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	6,137,298	25,616,270
Transfers to Other Funds:		
Municipal Service Assessment	(1,390,551)	(1,355,911)
Dividend	(736,369)	(689,753)
Total Contributions and Transfers	4,010,378	23,570,606
Change in Net Position	805,565	18,424,856
Net Position, January 1	279,498,534	261,073,678
Net Position, December 31	$ 280,304,099	$ 279,498,534

EXHIBIT EE-37

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	$ 15,819,068	$ 14,937,423
Payments to Employees	(2,773,287)	(2,790,316)
Payments to Vendors	(5,042,847)	(7,088,831)
Payments for Interfund Services Used	(1,208,092)	(1,198,886)
Net Cash from Operating Activities	6,794,842	3,859,390
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(2,126,920)	(2,045,664)
Security Contract	(1,710,822)	(1,686,747)
Right of Way and Security Fees	1,756,842	1,710,756
Net Cash for Non-Capital Financing Activities	(2,080,900)	(2,021,655)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest Payments on Long-term Obligations	(2,977,722)	(2,267,940)
Acquisition and Construction of Capital Assets	(29,588,822)	(76,749,759)
Proceeds from Sale or Disposition of Capital Assets	19,431	-
Proceeds from Issuance of Debt	-	40,000,000
Principal Payments on Long-term Obligations	-	-
Financing Costs on Long-term Obligations	(7,500)	(209,333)
Capital Contributions- Intergovernmental	22,745,531	18,805,688
Net Cash from (for) Capital and Related Financing Activities	(9,809,082)	(20,421,344)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	(230,609)	9,693
Net Cash from Investing Activities	(230,609)	9,693
Net Increase (Decrease) in Cash	(5,325,749)	(18,573,916)
Cash, January 1	23,033,221	41,607,137
Cash, December 31	$ 17,707,472	$ 23,033,221
COMPONENTS OF CASH		
Cash	$ 500	$ 650
Cash and Investments in Cental Treasury	10,770,836	12,066,195
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Debt Service Investments	4,986,136	5,693,135
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	3,323,241
Cash, December 31	$ 17,707,472	$ 23,033,221
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	$ (26,979)	$ (2,797,558)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:		
Depreciation	7,036,993	7,231,394
Pension and OPEB Relief- Noncash Expenses	-	(46,562)
Changes in Assets, Deferred Outflows of Resources, Deferred Inflows of Resources and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	(121,536)	172,549
Prepaid Items and Deposits	30,740	41,265
Net OPEB Asset	-	(894,308)
Deferred Outflows of Resources Related to Pensions	-	64,367
Deferred Outflows of Resources Related to OPEB	-	76,700
Unearned Revenues and Deposits	(37,500)	37,500
Accounts Payable and Retainage	(16,046)	(456,323)
Compensated Absences	(19,089)	(16,244)
Net Pension Liability	-	(550,934)
Net OPEB Liability	-	(2,948)
Other Long-term Obligations	(13,524)	(13,524)
Accrued Payroll Liabilities	(38,217)	717

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
Deferred Inflows of Resources Related to Pensions	-	585,445
Deferred Inflows of Resources Related to OPEB	-	427,854
Net Cash Flows from Operating Activities	$ 6,794,842	$ 3,859,390
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	$ 2,639,997	$ 1,792,357
Capital Contributions	5,936,546	22,544,779
Total Noncash Investing, Capital, and Financing Activities	$ 8,576,543	$ 24,337,136

MUNICIPALITY OF ANCHORAGE
Department of Solid Waste Services
MEMORANDUM

DATE: April 5, 2023

TO: Anchorage Assembly

THRU: Kent Kohlhase, Municipal Manager, Municipality of Anchorage (MOA) KK

THRU: Dan Zipay, Director, Department of Solid Waste Services (SWS) DZ

FROM: Susan Kent-Crafts, Chief Financial Officer, SWS SKC

SUBJECT: Report of Utility Revenue Distribution from SWS

This memorandum has been prepared to present the results of the utility revenue distribution determination for SWS to the Municipality of Anchorage (MOA) in compliance with Municipal Code Section 26.10.065.

Formally, SWS consists of two utilities: SWS-Collection (which provides curbside pickup) and SWS–Disposal (which includes the Anchorage Regional Landfill, Central Transfer Station, and Girdwood Transfer station).

The 2023 Approved Enterprise and Utility Budget for the Municipality of Anchorage, adopted on November 22, 2022 on AO 2022-89, as amended, included distributions from the SWS utilities to general government in the following amounts:

SWS-Disposal	$750,000
SWS-Collections	$300,000

SWS proposes dividend distributions in 2023 to general government consistent with the approved 2023 budget amounts.

We believe the amounts calculated and to be transferred to general government are consistent with business like operations of the utility. Upon finalization of the annual audit, public hearings and the approval of the Administration and Assembly, SWS will transfer the dividends to general government.

A) In 2022 The Utility achieved return on equity (minus unexpected investment activity) more than its targeted return as shown on Exhibit 1 & 2 SWS Disposal and Refuse Collections DRAFT Financial. The adjusted activity value is shown at the bottom of each exhibit. The targeted return was based on the Assembly approved operating budget for the Disposal Utility.
B) We anticipate assuming additional debt in 2023 within the Utility as part of the continuation of construction of a new Central Transfer Station.
C) We anticipate ending fiscal year 2022 the Disposal Utility will have sufficient cash operating reserves to meet less than 60 days of cash operating expenses and to meet its cash working

capital requirements, below best practices. The limited dividend allows the Utility to work towards increasing cash reserves in effort to attain best practices.

Exhibit 1 Disposal Utility DRAFT financial.
Exhibit 2 Collections Utility DRAFT financial.

2022 Periods 1 - 13 DRAFT SWS Disposal Fund 562000

Description	Current Budget	Actuals	Difference
406625 Reimbursed Cost-NonGrant Funded	(102,360.00)	(269,649.78)	167,289.78
408080 Landfill Fees	(22,932,573.00)	(23,383,040.78)	450,467.78
408090 Recycle Rebate	11,000.00	(872.85)	11,872.85
408100 Hazardous Waste Fees	(347,139.00)	(180,446.11)	(166,692.89)
408110 Used Oil	(1,355.00)	(1,555.00)	200.00
408120 Refrigerant Handling Fees	(133,010.00)	(575,653.49)	442,643.49
408130 E Waste	(12,000.00)	(4,899.50)	(7,100.50)
408145 Misc Operating Income (SWS)	(20,675.00)	(90.35)	(20,584.65)
408150 Unsecured Loads	(20,985.00)	(42,478.07)	21,493.07
408160 Late Fees	(141,000.00)	(27,345.84)	(113,654.16)
408170 Community Recycle Residential	(397,113.00)	(375,466.00)	(21,647.00)
408180 Community Recycle Commercial	(513,782.00)	(430,109.80)	(83,672.20)
408185 Landfill Gas Fee	(2,500,000.00)	(2,310,919.00)	(189,081.00)
408189 Disposal Lease & Rental Revenue	(45,800.00)	(102,311.28)	56,511.28
408550 Cash Over & Short	-	(112.04)	112.04
440010 GCP Cash Pools Short-Term Int	(215,000.00)	605,039.95	(820,039.95)
440040 Other Short Term Interest	-	(887.83)	887.83
440050 Other Interest Income	(150,000.00)	(208.38)	(149,791.62)
440070 Dividend Income	(300,000.00)	(397,771.03)	97,771.03
440080 Unrealized Gains & Losses on Investments	-	3,344,158.40	(3,344,158.40)
440090 Realized Gains & Losses on Sale of Investments	-	(32,752.83)	32,752.83
460070 MOA Property Sales	(100,000.00)	-	(100,000.00)
*** **Revenue Accounts**	**(27,921,792.00)**	**(24,187,371.61)**	**(3,734,420.39)**
* **FULL Labor**	**6,591,261.43**	**6,725,972.29**	**(134,710.86)**
* **Non Labor**	**7,433,292.38**	**7,300,487.58**	**(430,751.88)**
* **Debt Service**	**1,290,314.19**	**1,277,890.28**	**12,423.91**
580510 Muni Util Svc Assessment	1,158,888.00	1,158,887.67	0.33
580520 Dividend to MOA	750,000.00	750,000.00	-
* **Transfer to Other Funds**	**1,908,888.00**	**1,908,887.67**	**0.33**
** **Direct Cost Full Accrual**	**17,223,756.00**	**17,213,237.82**	**(553,038.50)**
** **Intra Governmental Charges**	**3,796,271.00**	**3,551,962.41**	**244,308.59**
*** **Function Cost Full Accrual**	**21,020,027.00**	**20,765,200.23**	**(308,729.91)**
*** **Depreciation Amortization**	**5,550,000.00**	**4,514,021.24**	**1,035,978.76**
540530 Future LF Closure Cost	1,510,686.00	1,510,686.00	-
*** **Non Cash Accounts**	**1,510,686.00**	**1,510,686.00**	**-**
**** **NRP Not Relevant Program**	**158,921.00**	**2,602,535.86**	**(3,007,171.54)**
***** BALANCE	**158,921.00**	**2,602,535.86**	**(3,007,171.54)**

Remove Investment Activity from Budgeted activity

440010 GCP Cash Pools Short-Term Int		605,039.95	
440040 Other Short Term Interest		(887.83)	
440050 Other Interest Income		(208.38)	
440070 Dividend Income		(397,771.03)	
440080 Unrealized Gains & Losses on Investments		3,344,158.40	
440090 Realized Gains & Losses on Sale of Investments		(32,752.83)	
		3,517,578.28	

Actual Disposal Activity minue Investments

Actual Budgeted and expected activity level	**158,921.00**	**(915,042.42)**

2022 Periods 1 - 13 DRAFT SWS Refuse Collections Fund 560000

Description	Current Budget	Actuals	Difference
408040 Commercial Collection	(8,037,671.00)	(8,101,454.43)	63,783.43
408050 Residential Collection	(4,477,576.00)	(4,343,312.88)	(134,263.12)
408060 Other Collection Revenues	(41,660.00)	-	(41,660.00)
408140 Container Rental Fees	(531,948.00)	(573,422.32)	41,474.32
408145 Misc Operating Income (SWS)	(10,000.00)	(64,833.50)	54,833.50
408160 Late Fees	(78,500.00)	(86,691.09)	8,191.09
440010 GCP Cash Pools Short-Term Int	(37,000.00)	128,861.41	(165,861.41)
440040 Other Short Term Interest	-	(499.41)	499.41
***** Revenue Accounts**	**(13,214,355.00)**	**(13,041,352.22)**	**(173,002.78)**
*** FULL Labor**	**3,299,068.00**	**3,242,419.02**	**56,648.98**
*** Non Labor**	**4,368,010.53**	**4,309,210.60**	**10,548.06**
*** Debt Service**	**633,115.47**	**633,115.47**	**-**
580510 Muni Util Svc Assessment	213,532.00	212,983.86	548.14
580520 Dividend to MOA	300,000.00	300,000.00	-
*** Transfer to Other Funds**	**513,532.00**	**512,983.86**	**548.14**
**** Direct Cost Full Accrual**	**8,813,726.00**	**8,697,728.95**	**67,745.18**
**** Intra Governmental Charges**	**2,923,121.00**	**2,580,380.54**	**342,740.46**
***** Function Cost Full Accrual**	**11,736,847.00**	**11,278,109.49**	**410,485.64**
***** Depreciation Amortization**	**1,257,000.00**	**1,525,058.25**	**(268,058.25)**
****** NRP Not Relevant Program**	**(220,508.00)**	**(238,184.48)**	**(30,575.39)**
******* BALANCE**	**(220,508.00)**	**(238,184.48)**	**(30,575.39)**

Remove Investment Activity from Budgeted activity

440010 GCP Cash Pools Short-Term Int		128,861.41	
440040 Other Short Term Interest		(499.41)	

Actual Disposal Activity minue Investments

Actual Budgeted and expected activity level	**(220,508.00)**	**(366,546.48)**	

Juneau

GENERAL GOVERNMENTAL FUND SUMMARY

	FY22 Actuals	FY23 Amended Budget	FY23 Projected Actuals	FY24 Approved Budget	FY24 Revised Budget
EXPENDITURES					
Personnel Services	$ 50,067,300	58,410,500	54,841,400	56,395,000	62,060,800
Commodities and Services	23,878,200	29,432,300	29,538,000	28,719,500	31,647,800
Assembly Grants	6,850,400	6,490,000	6,349,100	5,826,100	6,741,100
Assembly Special Contracts	135,400	175,000	165,000	175,000	220,000
Capital Outlay	127,500	720,500	850,600	127,400	494,400
Support to Other Funds	68,195,900	34,396,200	34,396,200	31,796,200	34,080,800
Total Expenditures	**149,254,700**	**129,624,500**	**126,140,300**	**123,039,200**	**135,244,900**
FUNDING SOURCES					
State Support					
State Shared Revenue	591,200	365,400	1,202,400	365,400	444,700
ASHA in Lieu of Taxes	78,100	78,100	76,300	78,100	76,300
Miscellaneous Grants	2,065,500	3,320,200	21,906,300	2,938,500	3,298,100
Total State Support	**2,734,800**	**3,763,700**	**23,185,000**	**3,382,000**	**3,819,100**
Federal Support					
Federal in Lieu Taxes	2,527,500	2,527,500	2,677,900	2,527,500	2,677,900
Secure Rural Schools/Roads	546,100	550,000	550,000	550,000	550,000
Miscellaneous Grants	601,300	465,600	662,300	415,600	415,600
Total Federal Support	**3,674,900**	**3,543,100**	**3,890,200**	**3,493,100**	**3,643,500**
Local Support					
Property Taxes	49,749,300	52,439,800	52,439,800	52,439,800	57,468,100
Vehicle Registration Taxes	715,700	762,000	762,000	762,000	762,000
Charges for Services	2,764,300	2,712,700	2,928,800	2,741,100	3,019,000
E911 Surcharge	805,600	800,000	800,000	800,000	800,000
Contracted Services	2,536,400	1,916,500	1,917,200	1,947,100	2,200,100
Licenses, Permits, Fees	939,300	822,800	827,300	828,400	844,400
Sales	45,800	37,700	33,900	40,000	37,800
Fines and Forfeitures	346,300	256,200	348,200	256,200	355,600
Rentals and Leases	518,700	582,200	560,300	601,300	574,500
Donations and Contributions	63,800	113,000	123,100	88,000	98,100
Private Grants	266,600	321,200	249,400	267,500	314,100
Investment and Interest Income/(Loss)	(3,579,900)	1,699,000	1,940,400	1,699,000	3,306,400
Other Revenue	97,200	87,800	94,200	92,400	119,200
Capital Projects Indirect Cost Allocation	599,900	700,000	550,000	700,000	550,000
Interdepartmental Charges	4,422,400	4,913,500	4,881,700	4,949,200	5,481,700
Total Local Support	**60,291,400**	**68,164,400**	**68,456,300**	**68,212,000**	**75,931,000**
Total Revenues	**66,701,100**	**75,471,200**	**95,531,500**	**75,087,100**	**83,393,600**

Juneau

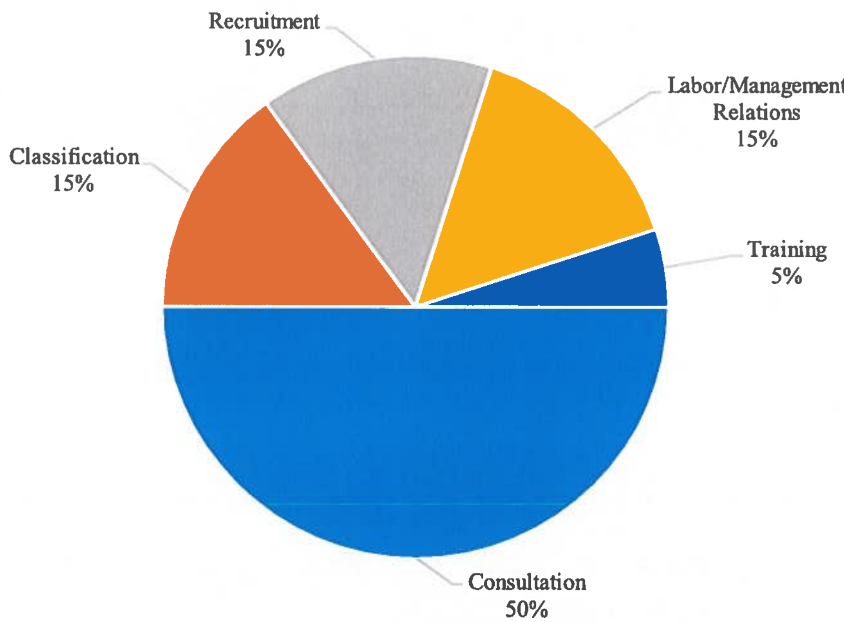
HUMAN RESOURCES

MISSION STATEMENT

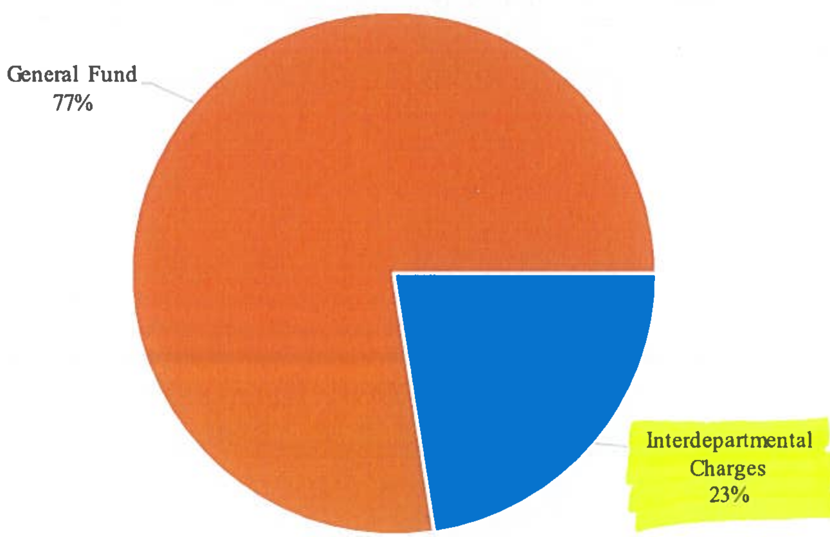
To provide employment/human resource services to the public and CBJ departments.

FY24 REVISED BUDGET $ 940,500

CORE SERVICES



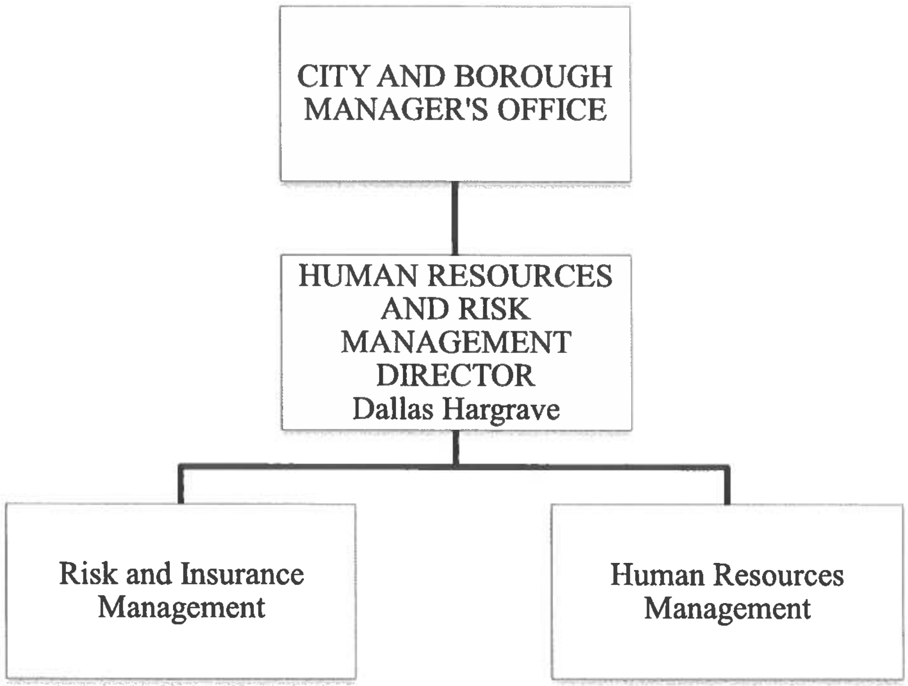
FUNDING SOURCES



See the Glossary for definitions of terms.

HUMAN RESOURCES

FUNCTIONAL ORGANIZATION CHART



Risk and Insurance Management

- Safety and Loss Control
- Claims Management
- Health Benefits, Group Life, and Wellness
- Employment Security
- Administrative Support

Human Resources Management

- Staffing and Recruitment
- Employee and Labor Relations
- Organization Development
- Records Administration
- Contract Administration and Negotiations
- HR Technology and Process Improvement
- Maintenance and Update of CBJ Code and Personnel Rules
- Supervisory/Management Training
- Employee Development and Performance Management
- Position Classification and Pay Systems

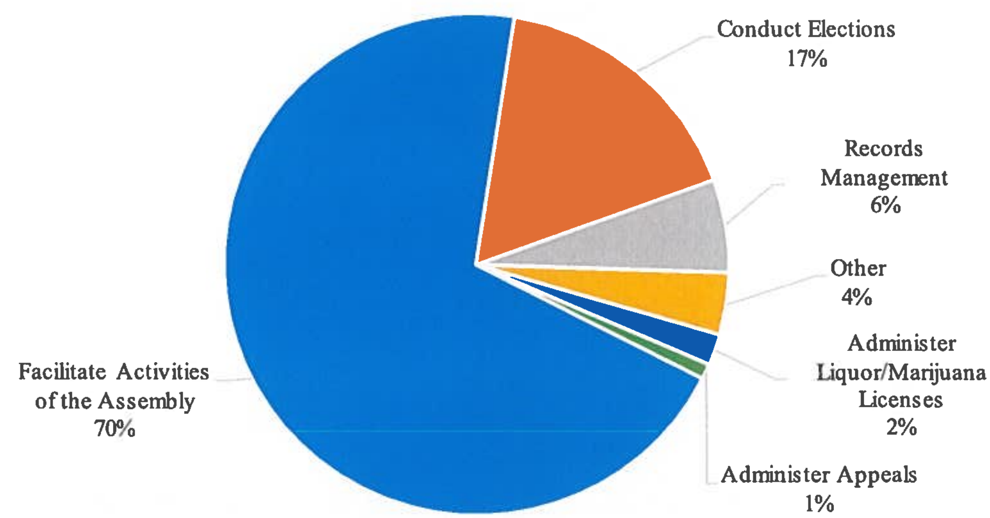
CITY CLERK

Mission Statement

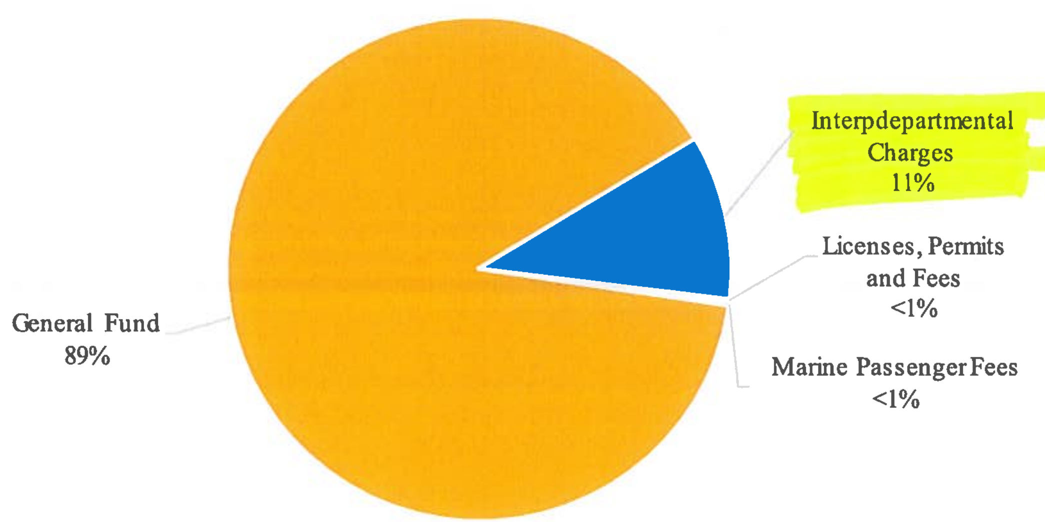
The Municipal Clerk provides access to the work of the Assembly and ensures fair and accurate elections.

FY24 Revised Budget $ 921,100

Core Services



Funding Sources



See the Glossary for definitions of terms.

CITY CLERK

COMPARATIVES

	FY22	FY23		FY24	
	Actuals	Amended Budget	Projected Actuals	Approved Budget	Revised Budget
EXPENDITURES					
Personnel Services	$ 338,300	494,500	464,900	478,300	548,700
Commodities and Services	192,600	294,000	207,700	294,500	372,400
Capital Outlay	21,000	14,000	2,000	7,000	-
Total Expenditures	**551,900**	**802,500**	**674,600**	**779,800**	**921,100**
FUNDING SOURCES					
Interdepartmental Charges	81,900	81,900	81,900	81,900	97,000
Licenses, Permits and Fees	1,200	1,000	2,500	1,000	1,000
Other Income	2,200	-	-	-	-
Support from:					
Marine Passenger Fees	2,500	2,500	2,500	2,500	2,500
General Fund	464,100	717,100	587,700	694,400	820,600
Total Funding Sources	**$ 551,900**	**802,500**	**674,600**	**779,800**	**921,100**
STAFFING	**2.68**	**4.36**	**4.36**	**4.36**	**4.50**

FUND BALANCE

The City Clerk and Elections Division is a component of the General Fund. See the General Fund fund balance in the "Changes in Fund Balances" schedule.

BUDGET HIGHLIGHTS

The City Clerk FY24 Revised Budget shows an increase from the FY24 Approved Budget of $141,300 (18.1%).

The significant budgetary changes include:

FY24 Revised Budget

- Personnel services increased $70,400 (14.7%) primarily due to the addition of part-time election workers and negotiated wage and merit increases.
- Commodities and services increased $77,900 (26.5%) primarily due to establishing a fleet and equipment reserve account for the City Clerk Division in FY24.

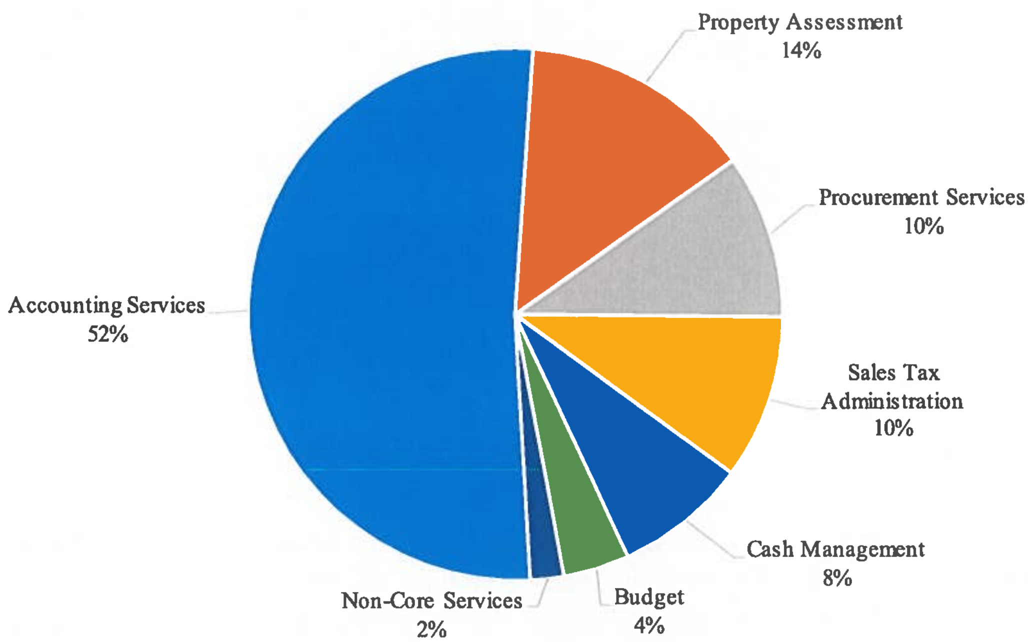
FINANCE

Mission Statement

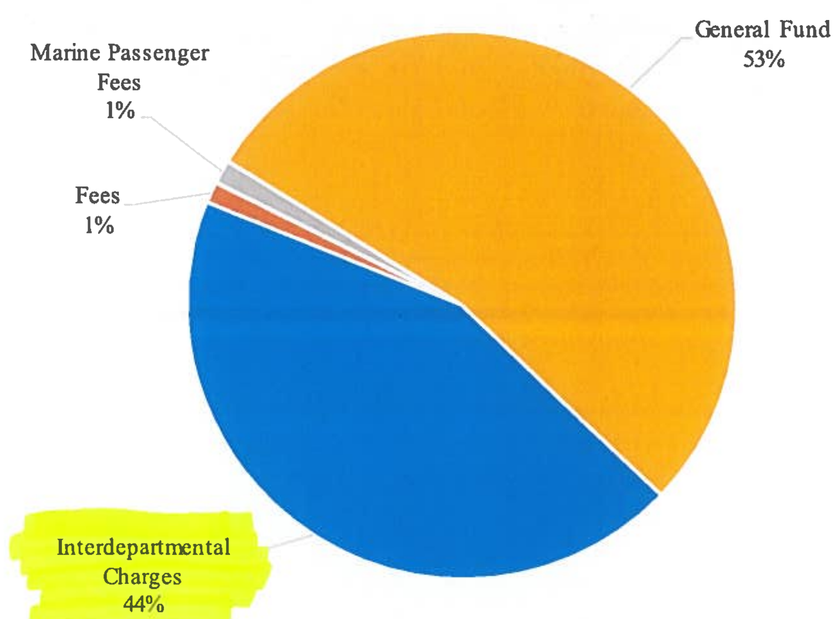
Provide financial services to enhance the operations of the CBJ.

FY24 Revised Budget $ 7,223,500

Core Services



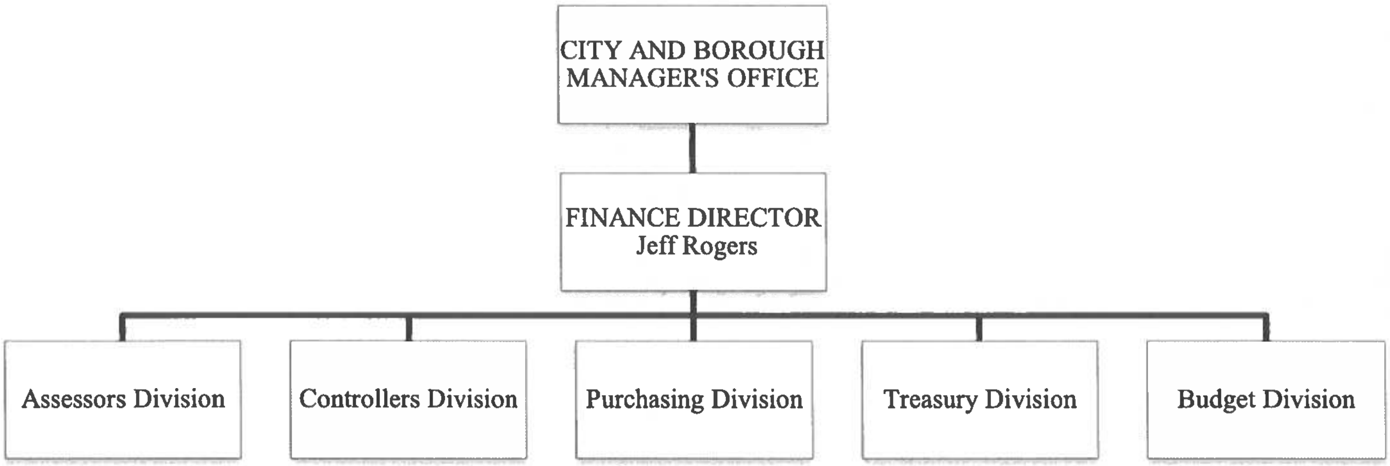
Funding Sources



See the Glossary for definitions of terms.

FINANCE

FUNCTIONAL ORGANIZATION CHART



Assessors Division

Property Records

Real Property Assessments

Personal Property Assessments

Controllers Division

Accounts Payable

General Accounting

Grants & Contracts

Payroll

Purchasing Division

Purchasing Service

Asset Liquidation

Treasury Division

Sales Tax Filing

Sales Tax Audits

Personal Property Audits

Accounts Receivable

Cash Control

Collections

Investments

Mailroom

Budget Division

Budget Development

Appropriation Management

Departmental Administration

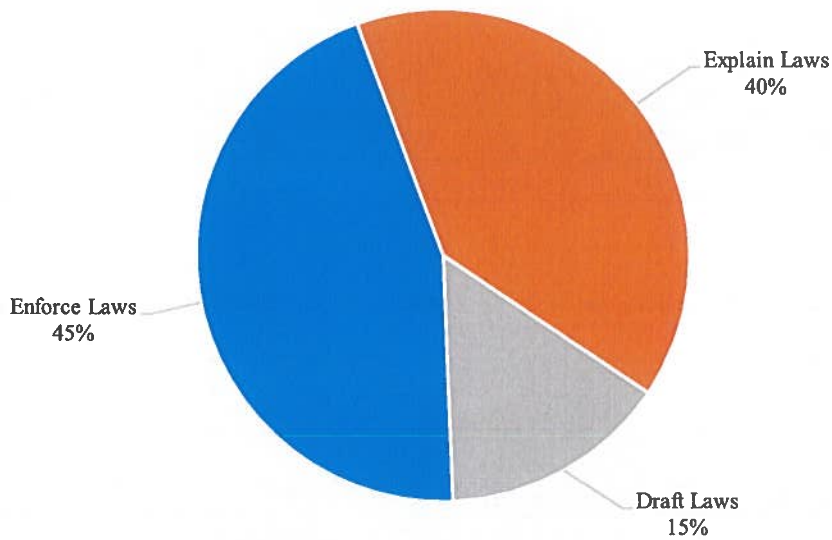
LAW

Mission Statement

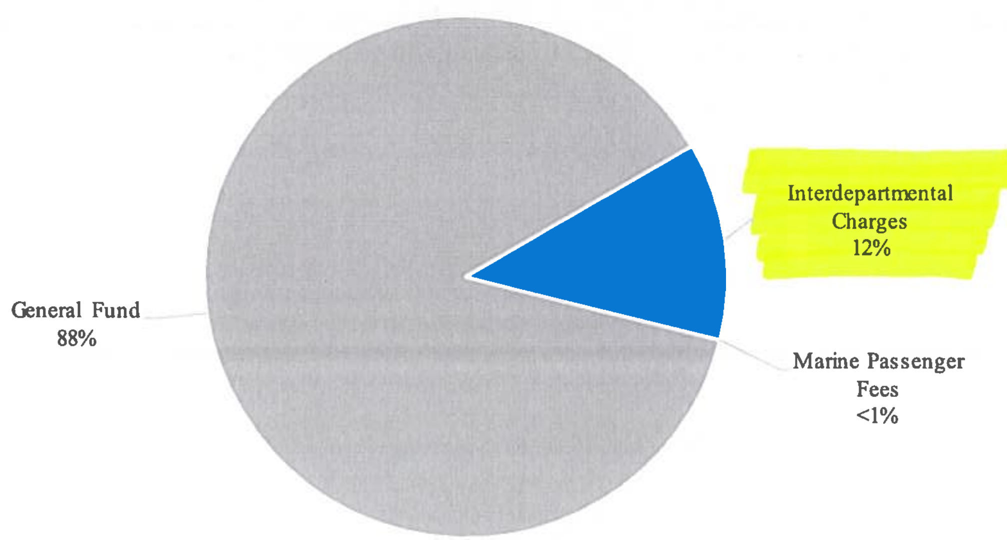
The mission of the Law Department is to empower policymakers by drafting, explaining, and enforcing the law.

FY24 Revised Budget $2,572,400

Core Services



Funding Sources



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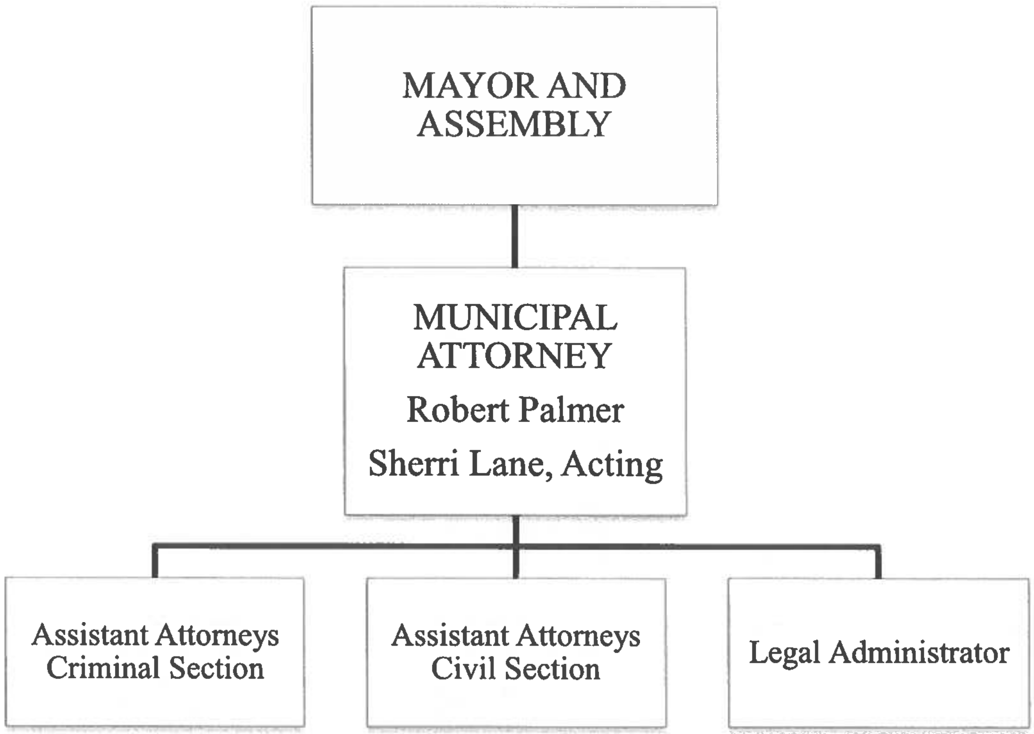
FUNCTIONAL ORGANIZATION CHART



Legal Advice to Assembly, Manager, CBJ commissions and boards, and CBJ staff

Legislative Drafting

General Legal Drafting

Criminal Enforcement

Criminal and Civil Enforcement

Civil Litigation

Administration of Law Department

Sitka

GENERAL FUND - SUMMARY BY ORGANIZATION

	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2022 Projected Amount	2023 Budget
Fund: 100 General Fund						
Revenue						
100-300-301 - Property Tax	6,777,625	6,852,247	7,242,612	6,924,300	7,200,260	7,321,141
100-300-302 - Sales Tax	13,309,205	12,139,374	13,115,998	11,730,971	14,572,130	15,668,226
100-300-303 - Bed Tax	-	-	-	-	-	-
100-300-310 - State Revenue	1,018,052	960,286	935,595	852,644	937,372	1,065,985
100-300-315 - Federal Revenue	1,302,574	1,712,269	4,063,471	1,501,000	3,231,072	2,285,072
100-300-320 - Licenses & Permits	126,810	123,353	170,554	133,450	163,366	195,300
100-300-330 - Services	1,054,420	1,053,160	988,571	1,030,200	1,060,162	1,514,900
100-300-340 - Operating Revenue	704,450	614,974	337,763	363,500	411,289	417,000
100-300-360 - Uses of Prop & Investment	997,168	1,330,114	1,145,794	848,500	833,273	973,000
100-300-370 - Interfund Billings	2,695,448	2,663,479	2,705,560	2,784,694	2,784,694	2,861,120
100-300-380 - Miscellaneous	162,184	132,571	1,156,022	130,800	130,263	139,700
100-300-390 - Cash Basis Receipts	2,698,374	2,094,844	1,591,364	1,168,054	1,155,854	5,104,041
Revenue Totals	**$ 30,846,310.87**	**$ 29,676,670.64**	**$ 33,453,303.85**	**$ 27,468,113.00**	**$ 32,479,735.00**	**$ 37,545,485.00**
Expenditures						
100-500-001 - Administrative,Administrator & Assembly	1,328,169	737,141	947,471	1,268,741	1,052,655	1,403,623
100-500-002 - Attorney	969,937	511,063	378,701	441,108	413,384	447,650
100-500-003 - Municipal Clerk	404,283	430,351	420,812	463,272	507,825	546,101
100-500-004 - Finance	1,798,963	1,916,507	2,165,907	2,393,648	2,287,518	2,714,686
100-500-005 - Assessing	427,628	402,258	414,721	438,275	434,159	444,017
100-500-006 - Planning	204,921	240,930	263,257	282,953	285,732	581,534
100-500-007- General Office	503,770	556,224	636,686	689,563	689,563	772,980
100-500-008 - Other Expenditures	306,596	316,097	273,233	333,087	327,907	345,200
100-520-021-800 - Police	4,346,766	4,003,054	4,589,549	4,970,717	4,796,351	5,346,829
100-520-022-800 - Fire Protection	1,684,580	1,795,463	1,716,812	1,953,571	1,919,436	2,195,310
100-520-023 - Ambulance	289,523	302,939	309,393	415,650	376,159	457,995
100-520-024 - Search and Rescue	26,378	25,958	28,563	37,094	26,466	38,008
100-530-031 - Public Works Administration	676,754	630,695	698,618	738,210	730,828	965,586
100-530-032-800 - Engineering	919,428	876,846	559,726	941,390	743,698	633,790

Ketchikan

projections remain conservative due health and safety concerns as well as the economic conditions and rising inflation facing the Country. The increasing cost of goods and services could push travelers to travel closer to home in an effort to save money.

Charges For Services: Charges for services accounts for 39.6% of the City's total operating revenue and is the second largest source of operating revenues. It includes user fees for general government and utility services provided by the City. Fees for services include building inspections and plan reviews, parking, emergency medical services including transportation, harbor moorage, port dockage, library facilities for residents and nonresidents of the City, solid waste collection and disposal, and wastewater. The following table summarizes the major categories of charges for services.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Parking	$ 74,560	$ 90,000	$ 98,000	$ 98,000
Ambulance	653,004	600,000	854,000	700,000
E-911 Services	394,141	390,000	390,000	390,000
Borough Library Services	523,051	516,326	522,275	519,998
UAS Library Services	44,526	-	-	-
Civic Center	17,293	105,000	89,000	85,000
Solid Waste Fees	3,465,352	3,755,440	3,800,621	3,879,845
Wastewater Fees	3,459,403	3,467,350	3,491,200	3,491,000
Harbor Fees	1,550,342	1,579,000	1,609,000	1,609,000
Port Fees	1,353,021	9,960,950	10,728,820	11,793,200
Museum Fees	46,854	152,500	202,564	212,100
Tideland Leases	108,997	55,000	55,000	55,000
Other	106,687	374,000	163,969	168,022
Total	$ 11,797,231	$ 21,045,566	$ 22,004,449	$ 23,001,165

Total charges for services for 2023 have been projected to increase from 2022 by $1.96 million, or by 9.3%, to $23.0 million. Most of the revenues from fees for service will remain unchanged for 2023, except for the following:

- Fees for the port, museum and ambulance services have been projected to collectively increase by $1.9, or 18.6%, due to the resumption of the cruise ship season. Port fees accounts for 92.0% of the increase. The projections for 2023 are based on a cruise ship season operating at slightly higher than 2022 levels after factoring in the loss of about 26.7% of traffic volume to the berthing facilities located at Ward Cove.

Interdepartmental Charges: Interdepartmental charges are fees assessed against the revenue generating and enterprise funds that collect fees from users and other funds of the City. The General Fund and the Self-Insurance Fund provides certain services for these funds. The services include City Council, City Clerk, Legal, Engineering, Central Garage, Finance, Information Technology, Human Resources, and Risk Management. Since KPU maintains a separate garage, it is not charged for this service.

Ketchikan

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
KPU	$ 2,099,442	$ 2,412,607	$ 2,293,513	$ 2,832,500
Port Fund	232,068	277,760	260,137	332,523
Harbor Fund	130,510	170,210	151,613	206,790
Solid Waste Fund	305,131	399,640	344,725	433,900
Wastewater Fund	397,414	530,410	459,090	594,430
Self Insurance Fund	1,954,215	2,077,710	2,021,380	2,247,990
Total	$ 5,118,780	$ 5,868,337	$ 5,530,458	$ 6,648,133

Interdepartmental charges are determined using a variety of methods. The amount charged for the cost of services provided to KPU is based on a model developed by a consultant engaged by the KPU Telecommunications Division. Services charged to other revenue generating funds of the City are based on labor. An increase of $779,796 for Interdepartmental charges has been programmed in 2023. Premiums for property and liability insurance continue to rise because of poor claims experience at the national level and replacement values have been impacted by the rising cost of construction and building materials. As a result, insurance premiums have been projected to increase by $170,280. For information about insurance premiums, please refer to the Risk Management section of the 2023 Budget. The increase in other interdepartmental services of $609,516 is a result of increased personnel services and the overall cost of goods and services for those divisions that provide services to the KPU, Port, Harbor, Solid Waste and Wastewater Funds.

TRANSFERS IN FROM OTHER FUNDS – ALL FUNDS

Transfers in from other funds include operating subsidies, the movement of financial resources from one fund to another, in order to share the cost of programs or activities accounted for in another fund and the transfer of financial resources for debt service. For 2023, $8.9 million has been programmed for transfers in from other funds to the funds listed below.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
General Fund	$ 3,362,497	$ 3,347,451	$ 3,517,617	$ 3,486,666
Community Grant Fund	134,375	134,375	157,890	180,000
Major Capital Improvements Fun	-	-	-	580,000
CPV Capital Improvement Fund	-	865,000	794,151	100,000
GO Bond Debt Service Fund	3,539,307	3,623,114	3,507,990	3,622,404
Port Fund	479,774	420,911	482,627	27,500
Port Repair & Replacement Fund	521,051	522,000	522,000	522,000
Self Insurance Fund	-	78,901	78,901	390,101
Total	$ 8,037,004	$ 8,991,752	$ 9,061,176	$ 8,908,671

For detailed information about transfers in, please refer to the Transfers and Advances section of the 2023 Budget.

Kenai

City of Kenai
Fiscal Year 2019 Operating Budget

General Fund
Expenditure Summary

	FY2017 Actual	Original Budget FY2018	Amended Budget	Council Adopted FY2019	Increase (Decrease) FY18 Original	% Change
General Government						
01 City Clerk	$ 269,306	$ 298,355	$ 298,355	$ 311,005	$ 12,650	4.24%
03 Visitor Center	177,795	182,404	182,404	180,251	(2,153)	(1.18%)
11 Legislative	164,434	169,955	169,955	174,150	4,195	2.47%
12 Legal	302,161	354,743	354,743	359,998	5,255	1.48%
13 City Manager	350,859	350,254	350,254	352,446	2,192	0.63%
14 Human Resources	-	-	-	169,809	169,809	-
15 Finance	603,313	685,410	685,410	709,531	24,121	3.52%
16 Land Administration	26,620	17,740	17,740	24,337	6,597	37.19%
18 Non-Departmental	581,874	655,125	655,125	903,077	247,952	37.85%
19 Planning and Zoning	203,539	231,455	231,455	226,876	(4,579)	(1.98%)
20 Safety	2,420	21,150	21,150	6,400	(14,750)	(69.74%)
Total General Government	$ 2,682,321	$ 2,966,591	$ 2,966,591	$ 3,417,880	451,289	15.21%
Public Safety						
21 Police	2,640,497	2,921,899	2,921,899	3,107,201	185,302	6.34%
22 Fire	2,935,855	3,103,846	3,103,846	3,171,122	67,276	2.17%
23 Communications	726,457	854,200	854,200	858,551	4,351	0.51%
29 Animal Control	376,981	419,777	419,777	422,192	2,415	0.58%
Total Public Safety	6,679,790	7,299,722	7,299,722	7,559,066	259,344	3.55%
Public Works						
31 Public Works Administration	215,606	233,669	233,669	185,811	(47,858)	(20.48%)
32 Shop	627,020	647,332	647,332	669,652	22,320	3.45%
33 Streets	846,987	985,460	985,460	1,077,437	91,977	9.33%
34 Buildings	304,240	341,444	341,444	386,950	45,506	13.33%
35 Street Lighting	154,579	167,409	167,409	172,819	5,410	3.23%
Total Public Works	2,148,432	2,375,314	2,375,314	2,492,669	117,355	4.94%
Library						
40 Library	839,714	912,585	919,585	892,033	(20,552)	(2.25%)
Parks and Recreation						
60 Boating Facility	66,018	93,348	93,348	74,783	(18,565)	(19.89%)
45 Parks, Recreation & Beautification	1,079,155	1,119,256	1,122,256	1,107,167	(12,089)	(1.08%)
Total Parks and Recreation	1,145,173	1,212,604	1,215,604	1,181,950	(30,654)	(2.53%)
Total Operating Expenditures	13,495,430	14,766,816	14,776,816	15,543,598	776,782	5.26%
Transfers to other funds						
Senior Citizen Fund	183,291	196,730	151,385	216,944	20,214	10.27%
Debt Service	140,439	142,058	146,898	143,402	1,344	0.95%
Employee Health Care Fund	100,000	-	-	-	-	-
Other non-operating	321,400	488,000	528,505	262,083	(225,917)	(46.29%)
Total Transfers to other funds	745,130	826,788	826,788	622,429	(204,359)	(24.72%)
Total General Fund	**$ 14,240,560**	**$ 15,593,604**	**$ 15,603,604**	**$ 16,166,027**	**$ 572,423**	**3.67%**

General Fund Central Administration Cost Allocation

	FY 2018	FY 2019	Difference	Percent
Water	$ 110,300	$ 91,800	$ (18,500)	(16.77%)
Sewer	55,200	50,200	(5,000)	(9.06%)
Sewer Treatment	119,800	123,300	3,500	2.92%
Airport - Airfield	816,300	864,900	48,600	5.95%
Airport - Administration Including Land	51,500	54,200	2,700	5.24%
Airport - Terminal	68,600	71,600	3,000	4.37%
Senior - Access	25,900	22,300	(3,600)	(13.90%)
Senior - Cong Meals	26,700	33,300	6,600	24.72%
Senior - Home Meals	26,000	41,600	15,600	60.00%
Senior - Transportation	21,000	16,100	(4,900)	(23.33%)
Senior - Choice Waiver	58,600	53,400	(5,200)	(8.87%)
Dipnet - Public Safety	73,300	61,200	(12,100)	(16.51%)
Dipnet - Streets	3,900	6,300	2,400	61.54%
Dipnet - Parks, Recreation & Beautification	27,100	32,200	5,100	18.82%
Dipnet - Dock	8,200	8,500	300	3.66%
Congregate Housing	39,000	43,300	4,300	11.03%
Total	$ 1,531,400	$ 1,574,200	$ 42,800	2.79%

City of Bethel Information Memorandum

Information Memo No.	23-09		
Date introduced:	May 16, 2023	Introduced by:	Peter A. Williams, City Manager
Amended actions:			
Confirmed by:			

Title: Request for an increase in budgeted funding for Bethel Friends of K9's for FY24.

Attachment(s): None

Department/Individual:	Initials:	Remarks:
Administration / Peter Williams	PW	Recommend approval.
Chief of Police / Leonard Hicks	WA	Recommend approval.

Amount of fiscal impact		Account information:
$30,000	FY 2024	100-72-6171
$85,000	FY 2024	100-72-6171

Summary Statement

During FY23 the COB budgeted $85,000 to support Bethel Friends of K9's (BFK9) operation of the city's dog pound. For FY24 $85,000 was originally sought after to continue this mutually beneficial relationship. BFK9 has offered to accept additional responsibilities in assisting the Bethel Police Department with its animal control efforts. As part of this BFK9 is requesting an additional $30,000, bringing their total financial support from the COB to $115,000 for FY24.

The additional funds would be used as follows:

The city increases the contract amount by $30,000 (to cover payroll taxes), and BFK9 is deputized as volunteer animal control officers to write citations. All dogs released from the pound will be verified for rabies vaccination or vaccinated by BFK9 before release. Between the hours of 8-7 M-F and Noon-7 Saturday/ Sunday, BFK9 will respond to calls to pick up owner surrenders and stray dogs that people have held on to. BFK9 will also respond to and aid the police department in picking up animals related to arrested or other enforcement actions conducted by BPD.

MANAGEMENT AND OPERATIONS AGREEMENT

This MANAGEMENT AND OPERATIONS AGREEMENT (this "Agreement") is made this 8th day of February, 2019 and effective November 1, 2018, by and between THE CITY OF BETHEL (hereinafter "City") and BETHEL FRIENDS OF CANINES (hereinafter "Friends").

The Parties acknowledge this Agreement is in their mutual best interests and as such the Parties agree as follows:

AGREEMENT

1. SERVICES

1.1 Services. Commencing on the effective date of this Agreement, Friends will provide and render such services as are necessary for the care of all animals housed at the City's municipal Pound. Friends will provide the services as per the schedule developed pursuant to Section 1.2 below. When scheduled, the duties which Friends will perform include, but are not necessarily limited to:

a. Feeding and providing fresh potable water to all animals housed at the City's municipal Pound;
b. Providing general exercise for the dogs housed at the City's municipal Pound;
c. Maintaining all kennels in a clean and safe condition;
d. Administering and supervising an animal adoption program, including bookkeeping, record keeping, and reporting functions as they pertain to the business of the City;
e. Cooperating with the City and the Yukon Kuskokwim Health Corporation (YKHC) in securing the PETCO grant for additional veterinary services for Bethel and the Region;

1.2 Working Time. While the method of work shall be Friend's own, it is expected by both parties that Friends shall devote a sufficient number of working hours as needed to the provision of the Services outlined in this Agreement to ensure the animals entrusted into the care of both the City and Friends receive care that exceeds the minimum.

FRIENDS WILL DEVELOP, IN COORDINATION WITH CITY, A COVERAGE SCHEDULE FOR EACH MONTH NO LATER THAN THE 20TH DAY OF THE PREVIOUS MONTH. THE COVERAGE SCHEDULE WILL OUTLINE COVERAGE FOR BOTH THE MORNING AND LATE AFTERNOON/EVENING CARE OF THE ANIMALS IN THE POUND. CONTACT NUMBERS IN CASE OF ILLNESS AND A LIST OF EMERGENCY BACK-UPS SHALL BE INCLUDED IN THE SCHEDULE.

ADDITIONALLY, FRIENDS WILL DEVELOP A CARE CHECKLIST FOR ALL ANIMALS TO BE USED BY BOTH FRIENDS STAFF AND CITY STAFF TO ENSURE THAT ANIMALS ARE PROPERLY CARED FOR ON EACH VISIT.

1.3 Notice of Inability to Perform/Provide Services. Friends shall inform City as soon as reasonably practicable if Friends will be unable to provide any of the above services due to injury, illness or unavailability of staffing and/or volunteer(s). Whenever possible, Friends will secure coverage among its own membership. At a minimum, Friends will be responsible for 1 shift per day (either morning or later afternoon, early evening).

2. TERM and TERMINATION

2.1 Term. This Agreement shall commence on November 1, 2018 and reflects understandings reached between the parties as of such date. This Agreement shall continue subject to the provisions set out in Section 2.3 below, for a period of twenty (20) years [October 31, 2028] or until terminated by either party by giving to the other no less than ninety (90) days written notice.

2.2 Termination Due to Termination of Lease. This Agreement shall run with a Lease for land. Should the land lease be terminated for any reason, this Agreement shall automatically terminate upon the termination of the Lease.

2.3 Termination for Cause. If, through any cause, Friends shall fail to fulfill in a timely and proper manner the obligations under this Agreement, then City shall thereafter have the right to immediately terminate this Agreement by giving written notice to Friends and specifying the effective date thereof. In such event, Friends shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of this Agreement, and the City may withhold any payment due Friends for the purpose of setoff until such time as the exact amount of damages due the City from such breach can be determined. Notwithstanding the foregoing, Friends shall be entitled to not less than thirty (30) days written notice to cure any reasonably curable condition alleged to constitute a default by City before a breach of this Agreement shall be declared by City as a result thereof.

2.4 Termination by City. City, by action of its City Manager, shall have the right, at its sole discretion, to terminate this Agreement upon the occurrence of the filing for the benefit of creditors by Friends, or the taking or suffering of any action by Friends, voluntarily or involuntarily, under any federal or state law for the benefit of debtors by Friends, except for the filing of a petition in involuntary bankruptcy against Friends which is dismissed within sixty (60) days thereafter;

3. Compensation. In consideration of the provision of the services described in this Agreement by Bethel Friends of K9, the City shall pay to Friends a monthly fee of One

($1) Dollar. Additionally, the City shall provide the following supplies and ensure they remain in stock:

a. Dog Food;
b. Cat Food;
c. Cat Litter;
d. Dog Licenses;
e. Necessary Cleaning Supplies and Tools

4. Oversight by City. City shall retain all powers incident to ownership of the Facility, including, without limitation, the power to:
   a. Determine the general and fiscal policies and maintain full and complete control of the administration of the Pound;
   b. Select the City personnel assigned to work at the Pound;
   c. Establish policies regarding the care and adoption of animals brought into the Pound by the City;
   d. Determine the priority of use in situations where there is overcrowding at the Pound facility.

5. Standards of Performance. Friends shall be expected to perform services under this Agreement consistent with standards employed by humane societies and/or similar animal shelters.

6. Acknowledgment of Charitable Purpose. Friends shall conduct its business and operations of the Pound in such a manner as to satisfy the charitable purposes generally required of the Internal Revenue Service under Section 501(c)(3). The City reserves the right to review whether Friends has conducted the business and operations of the Pound in compliance with charitable standards.

7. Independent Contractor. The parties agree that there are no, and there will not be, any employer-employee relations between the City and Friends or any of Friends employees or volunteers. Friends and all of its employees and volunteers shall be deemed independent contractors of the City for all intents and purposes hereunder. The termination of this Agreement (for any reason, whether lawful or unlawful) shall not constitute a dismissal by the City of Friends or any employee or volunteer of Friends for any purpose. Nothing in this Agreement shall be deemed to constitute a formal partnership between the City and Friends.

   If, despite the parties' express representations and agreements hereunder, it shall, at any time, be determined by a court of competent jurisdiction that employer-employee relations exist between the City and Friends in connection with this Agreement, and as a result of such decision Friends shall become entitled to rights and/or payments resulting from the existence of such relations, Friends shall undertake to indemnify the City for any payment and expense actually paid or required to be paid by the City in connection with such decision to the fullest extent permitted by law.

8. Compliance with Law. In performing its duties and obligations under this Agreement, Friends shall comply with (i) all federal, state and local laws, rules, and regulations now in force, or which may hereafter be in force, which are applicable to the City or the Pound, and (ii) all City and Pound policies, procedures, rules, and regulations.

9. Insurance. Friend's shall purchase from and maintain in a company or companies lawfully authorized to do business in the State of Alaska as admitted insurers or surplus lines insurers approved by the City, such insurance as will protect the City from claims set forth below and others, which may arise out of or as a result from Friend's operations under this Agreement, whether such operations are by Friends, a volunteer of Friends or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. Restrictions, conditions or exclusions contained in the insurance policies shall not reduce the obligations of Friends under this Agreement.

(a) Claims under worker's compensation, employers liability, disability benefits, and other similar employee benefit acts which are applicable to the work to be performed under this Agreement.
Claims for damages because of bodily injury, mental anguish, sickness, disease or death of any person other than Friends' employees or volunteers.

Claims for damages insured by usual personal injury liability insurance coverage which are sustained (1) by a person as a result of an offense directly or indirectly related to the employment of such person by Friends, or (2) by any other person or entity.

Claims for damages, other than to the product supplied, or to the services performed, itself because of damage to or destruction of tangible property, including loss of use resulting there from.

Claims for damages because of bodily injury, including death of a person, or damage to property arising out of the ownership, maintenance or use of any motor vehicle.

Claims involving Friends' usual obligations and assumption of liability under this Agreement.

Liability insurance shall include at a minimum, all major divisions of coverage and be on a commercial general liability form including:

Premises/Operations Liability
Products/Completed Operations Liability
Personal/Advertising Injury Liability
Fire Damage Liability
Medical Payments

(b) The insurance required shall be written for not less than the limits listed in (c) below or those limits required by law, whichever limit is higher. Insurance, whether written on an occurrence, or a claims-made basis, shall be maintained without interruption from the date of commencement of the lease to the date of final occupancy or termination.

(c) The insurance required shall be written for not less than the following limits:

1. *Worker's Compensation Insurance:*
   Statutory Requirements of the State of Alaska, and
   Employer Liability Insurance limits of:
   $500,000.00 each accident.
   $500,000.00 disease each employee.
   $500,000.00 disease policy limit.

2. *Commercial General Liability Insurance: Form CG0001 04/13 or equivalent.*
   $1,000,000.00 Combined Single Limit of Liability per Occurrence
   $1,000,000.00 Personal/Advertising Injury Limit of Liability per Occurrence
   $2,000,000.00 Annual General Aggregate Limit of Liability
   $2,000,000.00 Annual Products/Completed Operations Aggregate Limit of Liability
   $100,000.00 Fire Damage Limit of Liability Any One Fire
   $5,000.00 Medical Payment Limit Any One Person

3. *Commercial Automobile Liability Insurance: Form CA0001 03/10 or equivalent.*
   $1,000,000.00 Combined Single Limit of Liability per Accident
   For all Owned, Hired, and Non-Owned Vehicles.

(d) Worker's compensation insurance and employers liability insurance shall be in compliance with the statutory requirements of the State of Alaska, and any other statutory obligation, whether federal or state pertaining to compensation of injured employees. The worker's compensation insurance and employers liability insurance shall contain a waiver of subrogation provision in favor of the City of Bethel.

(e) The commercial general liability insurance shall name The City of Bethel as an additional insured as respects this Agreement.

(f) Friends' required insurance is subject to review and adjustment by the City, who may require reasonable changes in the amounts and types of insurance based upon changes of risk. Friends shall be provided a written explanation for any such changes.

(g) Certificates of insurance acceptable to City shall be filed with City prior to the commencement of the beginning of the Agreement.

If any of the insurance policies required above are canceled for any reason, Friends shall provide immediate notice to City of the cancellation and either provide: evidence of replacement or notice of reinstatement.

This evidence of replacement or notice of reinstatement shall be delivered to City prior to the scheduled cancellation date. Failure of Friends to comply with this provision shall terminate this Agreement immediately.

Immediate notice means that Friends shall notify City, by facsimile or by certified mail within five (5) calendar days of receipt of the cancellation notice from the insurance company, by Friends.

Notice described above shall be delivered to the following location:

City of Bethel
Legal Department
PO Box 1388
300 State Highway
Bethel, AK 99559-1388

10. Indemnification. City shall indemnify, defend and hold harmless City and its officers, directors, employees, and agents, against and in respect of any and all losses, claims, damages, causes of action, obligations, liabilities, deficiencies, suits, proceedings, actual out-of-pocket obligations and expenses (including cost of investigation, interest, penalties and reasonable attorneys' fees) arising out of or due to the operation of the Pound by Friends, its employees, affiliates, agents, servants and/or volunteers under the provisions of this Agreement. The obligations set forth under this Section 9 shall survive for a period of one (1) year following the Expiration Date.

11. Non-Discrimination. Friends will not discriminate against any employee, applicant for employment, volunteer, pet applicant, or pet owner because of race, color, religion, sex, sexual identity, sexual orientation, national origin, handicap, pregnancy, parenthood, age, marital status, status as a disabled veteran, or veteran of the Vietnam War era.

12. Notices. Any notice or other communication required or permitted to be delivered to any Party under this Agreement shall be in writing and shall be deemed properly delivered, given and received when delivered (by hand or by certified mail) to the address set forth beneath the name of such Party below (or to such other address as such Party shall have specified in a written notice given to the other Parties hereto):

CITY	FRIENDS
City of Bethel	Bethel Friends of Canines
Attn: City Manager	Attn: President
PO Box 1388	PO Box 765
Bethel AK 99559-1388	Bethel AK 99559-0765

with duplicate copy to:

City of Bethel
Attn: Legal Department
PO Box 1388
Bethel AK 99559-1388

13. Miscellaneous Provisions.

13.1 Access to the Pound. During the term of this Agreement, City shall retain complete access to the Pound (Facility), and any records, supplies or materials stored therein.

13.2 All of the terms and provisions of this Agreement shall be binding upon, insure to the benefit of, and be enforceable by each of the parties hereto and their respective successors and assigns.

13.3 Assignment. This Agreement may not be assigned by City or Friends.

13.4 Counterparts. This Agreement may be executed in any number of separate counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

13.5 Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to the matters referred to herein and any and all previous agreements are hereby terminated and shall have no further force or effect.

13.6 Force Majeure. If any party's performance is prevented, hindered or delayed by reason of any cause(s) beyond such party's reasonable control which cannot be overcome by reasonable diligence, including, without limitation, war, labor disputes, civil disorders, governmental acts, epidemics, embargoes, fires, earthquakes, storms or acts of God, such party shall be excused from performance to the extent that it is prevented, hindered or delayed thereby, during the continuance of such cause(s); and such party's obligations hereunder shall be excused so long as and to the extent that such cause(s) prevent or delay performance.

13.7 Governing Law. All matters affecting the interpretation of this Agreement and the rights of the parties hereto shall be governed by the laws of the State of Alaska without regard to its conflict of laws principles.

13.8 Headings. The headings in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement.

13.9 Independent Covenants. Each of the respective rights and obligations of the parties hereunder shall be deemed independent and may be enforced independently irrespective of any of the other rights and obligations set forth herein. No waivers, express or implied, by either party of any breach of any of the covenants, agreements or duties hereunder of the other party shall be deemed to be a waiver of any other breach thereof or the waiver of any other covenant, agreement or duty.

13.10 Modification. Neither this Agreement nor any provision hereof shall be amended or modified (or deemed amended or modified), except by agreement, in writing, duly executed and acknowledged by both parties.

13.11 Return of Information. Upon expiration or termination of this Agreement, each party shall return all of the other party's books, records, and/or documents. This section shall survive the termination or expiration of this Agreement.

13.12 Severability. Should any provision of this Agreement be found void or unenforceable, the remainder hereof nevertheless shall continue in full force and effect. A new provision shall be amended to this Agreement that is similar to the provision found unenforceable but which is enforceable.

13.13 Waiver of Trial by Jury. EACH PARTY HERETO IRREVOCABLY WAIVES ANY AND ALL RIGHTS IT MAY HAVE TO DEMAND THAT ANY ACTION, PROCEEDING, CLAIM, OR COUNTERCLAIM ARISING OUT OF OR IN ANY WAY RELATED TO THIS AGREEMENT OR THE RELATIONSHIPS OF THE PARTIES HERETO BE TRIED BY A JURY. THIS WAIVER EXTENDS TO ANY AND ALL RIGHTS TO DEMAND AT RIAL BY JURY ARISING FROM ANY SOURCE, INCLUDING, BUT NOT LIMITED TO, THE CONSTITUTION OF THE UNITED STATES OR ANY STATE THEREIN, COMMON LAW OR ANY APPLICABLE STATUTE OR REGULATIONS. EACH PARTY HERETO ACKNOWLEDGES THAT IT IS KNOWINGLY AND VOLUNTARILY WAIVING ITS RIGHT TO DEMAND TRIAL BY JURY.

IN WITNESS WHEREOF, the undersigned have executed this Management Services Agreement effective as of the date first written above.

CITY OF BETHEL	BETHEL FRIENDS OF CANINES
Peter A. Williams	Eileen Arnold
Peter A. Williams City Manager	Eileen Arnold President
Date: 2/8/2019	Date: 2/8/19

Friends of Canines (BFK9)

Peter Williams <pwilliams@cityofbethel.net>
Mon 4/17/2023 4:50 PM
To: **City Council <council@cityofbethel.net>**

1 attachments (475 KB)
Bethel Friends of Canines Dog Pound Contract 11-1-2018 to 10-31-2038.pdf;

Good afternoon,

BFK9 has proposed two options for the city to consider. The Police chief has recommended option one. This would be in addition to the $85,000 that was recently approved.

Scenario 1:
The city increases the contract amount by $30,000 (to cover our payroll taxes), and BFK9 is deputized as volunteer animal control officers to write citations. All dogs released from the pound will be verified for rabies vaccination or vaccinated by BFK9 before release. Between 8-7 M-F and Noon-7 Saturday/ Sunday, BFK9 will respond to calls to pick up owner surrenders and stray dogs that people have held on to.

Scenario 2:
City increases contract by $50,000, and between the hours of 8-7 M-F and Noon-7 Saturday/ Sunday, at least once per day, BFK9 will patrol the city looking for loose dogs to pick up several times throughout the day. BPD will provide a vehicle and cover the insurance, gas, and maintenance.

In each scenario, we would like the option of enlisting the help of an officer if a dog is showing signs of aggression.

City Manager
Post Box 1388
Bethel, Alaska 99559
Office: 907-543-2047 Ext. 223
Cell Phone: 907-545-4150