CITY OF BETHEL

City Council Meeting Agenda, May 19, 2020 – 6:00 PM

Website: https://www.cityofbethel.org/council

Location: Council Chambers, City Hall, 300 Chief Eddie Hoffman Highway, Bethel

Council Members: Mayor Perry Barr, Vice-Mayor Haley Hanson, Alyssa Leary, Mark Springer, Cece Franko, Michelle DeWitt, Hugh Dyment

To protect you and us, we continue to hold our public meetings virtually. You can use your computer to connect through video conferencing or you can use your phone to connect with only audio. Please contact your City Clerk's Office if you have any questions.

To join the Zoom meeting with your computer go to:
https://us02web.zoom.us/j/6634614089?pwd=Z0xZcncwQWFPNFZiV0RaRG8xc0k4UT09

To join the Zoom meeting with your phone go to:
888 475 4499 US Toll-free or 877 853 5257 US Toll-free

Meeting ID: 836 6376 2698
Password: 13871

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. **NEW BUSINESS**
   6.1. City Council Review/Amendment to City Administration's Proposed Budget for Fiscal Year 2021
7. **ADJOURNMENT**

Posted May 17, 2020 at City Hall, AC Co., Swanson's, and the Post Office.

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Kevin Morgan, Asst. City Clerk

City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net **Phone** 907-543-1384

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

City of Bethel

FY 2021 Annual Budget

Period: July 1, 2020 – June 30, 2021

City Council

Perry Barr	Mayor
Haley Hanson	Vice-Mayor
Michelle Dewitt	Council Member
Hugh Dyment	Council Member
Cece Franko	Council Member
Alyssa Leary	Council Member
Mark Springer	Council Member

City Staff

Vincenzo S. Corazza	City Manager
William F. Howell, III	Acting Assistant City Manager during COVID-19 time
Christine M. Blake	Finance Director
Teddi Worrock	Acting Assistant Finance Director

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CITY OF BETHEL

P.O. Box 1388 • Bethel, Alaska 99559
907-543-2047
Fax # 907-543-4171

Memorandum

To: City Council

From: Vincenzo S. Corazza, City Manager

Subject: FY 2021 Draft Budget

Date: May 13, 2020

Please find the draft FY 2021 Budget attached for your review. The staff looks forward to discussing the budget with you during the Budget workshop in May.

Here is an overview of the draft FY 2021 Budget:

- Operating Budget is balanced: FY 21 Expenditures equal expected FY 21 Revenues.
- FY 21 Capital Budget request of $1,277,000 to come from Undesignated Fund Balance.
- Administration maintained City Clerk and Attorney budgets, as presented. Both budgets contain increases.
- Administration expects a 10% decline in sales taxes to $5,800,000.
- Reduced heating fuel costs by 15%.
- Steps taken to balance operating budget to expected revenues:
    - Cost of Living Allowance for all employees excluded.
    - Proposed positions deleted from Budget (Admin. Assts.)
    - Proposed road uplift projects deleted: Akiachak Drive, 4th Avenue, and Mission Lake Road.

Staff is available for questions before our meeting. Please send your questions to me by email. Thank you for your support as we work together to develop the FY 2021 Budget.

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 large 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

Vincenzo S. Corazza	City Manager	Administration
John Sargent	Grant Manager	Administration
Christine Blake	Finance Director	Finance
William F. Howell, III	Fire Chief	Fire
James Harris	Human Resources Manager	Administration
Bo Foley	IT Director	Information Technology
Ted Meyer	Planning Director	Planning
Amy Davis	Police Chief	Police
Allen Wold	Port Director	Port
William Arnold	Public Works Director	Public Works

City Clerk

Lori Strickler

City Attorney

Libby Bakalar

Budget Adoption Ordinance #20-XX

Place holder

GENERAL FUND

10 - General Fund

GENERAL FUND SUMMARY

	FY 17 Audited	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Diff
General Fund Revenues		10,670,290	10,811,454	10,969,187	9,945,229	10,607,120	-3%
Operating Expenditures:							
10-51 Administration	481,448	472,518	707,298	840,635	206,877	526,428	-37%
10-52 City Clerk	185,487	148,407	287,286	322,074	100,988	343,662	7%
10-53 Finance	957,916	531,514	1,084,461	1,072,758	732,418	1,158,538	8%
10-54 Planning	229,664	311,279	329,411	336,427	200,851	372,613	11%
10-55 Technology	622,527	298,255	738,613	773,218	230,168	788,306	2%
10-56 City Attorney's Office	236,460	219,297	247,950	323,807	36,318	279,991	-14%
10-60 Fire	1,139,267	1,453,343	1,390,616	1,479,112	1,188,243	1,516,411	3%
10-61 Police	2,259,955	2,689,693	3,145,762	3,665,171	2,178,976	3,916,171	7%
10-65 Public Works-Administration	162,534	153,694	106,540	88,938	92,341	95,749	8%
10-66 Public Works-Streets	1,115,929	1,845,646	1,208,595	1,668,362	1,051,425	2,091,693	25%
10-70 Property Maintenance	546,839	696,856	825,022	927,861	562,534	565,213	-39%
10-71 Parks and Recreation	214,751	-	-	-			
10-72 Community Services	125,257	207,900	194,600	299,600	219,706	304,600	2%
10-73 In-Kind & Transfers	443,930	556,040	616,163	-		520,313	
SUBTOTAL OPERATING EXPENDITURES	8,721,964	9,584,442	10,882,317	11,797,963	6,800,845	12,479,690	6%
875 Indirect Cost Recovery	(595,467)	(1,253,427)	(1,785,749)	(1,837,216)	(1,036,022)	(1,880,199)	2%
SUBTOTAL OPERATING EXPENDITURES	8,126,497	8,331,015	9,096,568	9,960,747	5,764,823	10,599,490	6%
Net after Operating Expenditures		2,339,275	1,714,886	1,008,440	4,180,406	7,629	-99%
Payments on Debt:							
10-53 Finance						-	
10-60 Fire			71,071		71,071	-	
10-66 Streets & Roads			27,356		27,356	-	
TOTAL DEBT PAYMENTS	-	-	98,427	-	98,427	-	
Excess of Revenues over Operating & Debt Expenditures		2,339,275	1,616,459	1,008,440	4,081,979	7,629	-99%
Project Expenditures:							
10-51 Administration				-	-	-	
10-52 City Clerk				-	-	-	
10-53 Finance				-	-	-	
10-54 Planning				-	-	-	
10-60 Fire				-	-	-	
10-61 Police				-	-	-	
10-65 Public Works-Admin.				-	-	-	
10-66 Public Works-Streets	245,419	416,000	459,200	-			
10-70 Public Works-Property Maintenance				-			
10-72 Community Services	636			-	-	-	
TOTAL PROJECT EXPENDITURES	246,055	416,000	459,200	-	-	-	
Excess of Revenues over Operating, Debt & Project Exp.		1,923,275	1,157,259	1,008,440	4,081,979	7,629	-99%
Capital Expenditures from Fund Balance:							
10-51 Administration				-	-	-	
10-52 City Clerk				-	-	-	
10-53 Finance				-	-	20,000	
10-54 Planning			110,000	80,000	11,322	-	
10-55 IT Services	10,734	24,596		27,875	-	198,000	
10-60 Fire	25,000		8,000	274,218	229,891	136,218	
10-61 Police			50,000	110,000	113,107	56,500	
10-65 Public Works-Admin.				150,000	16,683	150,000	
10-66 Public Works-Streets & Roads				618,736	94,222	547,000	
10-70 Public Works-Property Maintenance			68,000	1,953,138	504,692	169,392	
10-72 In-kind & Transfers/Capital Grants				-	-	-	
TOTAL CAPITAL EXPENDITURES FROM FUND BALANCE	35,734	24,596	236,000	3,213,967	969,917	1,277,110	
Transfers:							
Xfer out to Fleet Replacement Fund (Ambulance per BMC 4.04.075)					(168,070)		
Xfer in from Fund Balance 10-39900 for Capital Expenditures		-	-	-	2,786,408	-	
Net Transfers		-	-	-	2,618,338	-	
Excess Revenues Over All Operating Expenditures	35,734	1,898,679	921,259	(2,205,527)	5,730,400	(1,269,481)	-42%

GENERAL FUND REVENUES

GENERAL FUND REVENUES:		FY18 Audited	FY19 Audited	FY20 Budget	FY20 Budget to Actual March 2020	FY21 Proposed Budget	% Diff
Federal Sources:							
42-418	Payment in Lieu of Taxes Program (PILT)	886,218	893,144	893,000	932,731	900,000	1%
42-XXX							
	Total	886,218	893,144	893,000	932,731	900,000	1%
State of Alaska:							
410	PERS Reimbursement	124,798	262,064				
405	Raw Fish Tax						
411	Debt Proceeds		142,329				
412	Revenue Sharing	2,296					
413	Municipal Assistance/Safe Communities						
414	Community Assistance Program	229,695	193,287	120,000	161,880	193,500	61%
429	SOA-Electric Co-Op Tax Share	19,576			19,843	19,800	
430	SOA-Miscellaneous Receipts	1,190	1,225		425	1,000	
431	SOA-Liquor License	3,600				-	
	Total	381,155	598,905	120,000	182,148	214,300	79%
Taxes and Interest:							
400	Transient Lodging Tax	503,247	551,207	600,000	445,852	540,000	-10%
401	Sales Tax	6,537,465	6,109,764	6,464,744	3,945,776	5,800,000	-10%
402	Ak Remote Seller Sales Tax Commission					450,000	
403	Sales Tax Interest & Penalties	55,569	42,479	75,000	52,896	75,000	0%
407	Cigarette and Tobacco Tax	547,077	595,737	575,000	384,859	583,120	1%
408	Alcohol Use Tax/Alcohol Tax	769,033	606,660	500,000	493,498	240,000	-52%
420	Marijuana Tax			100,000	27,074	360,000	260%
468	Motor Vehicle Registration Tax	49,443	42,910	66,000	37,196	50,000	-24%
	Total	8,461,834	7,948,757	8,380,744	5,387,151	8,098,120	-3%
Charges for Services:							
422	Ambulance Svcs	24,683	206,496	336,140	160,632	190,000	-43%
424	Police Department Miscellaneous	8,643		9,000		9,000	0%
426	Ambulance/PC Writeoff	-		1,500		1,500	0%
435	Parks & Rec OTC Sales				100		
	Total	33,326	206,496	346,640	160,732	200,500	-42%
Rental Income							
463	Log Cabin Rental	2,675	1,518	-		-	
	Total	2,675	1,518	-	-	-	
Licenses, Permits & Fees							
450	Gaming Fees	440,606	440,156	500,000	266,173	400,000	-20%
451	Taxi Permits	165,870	149,360	153,848	121,860	155,000	1%
452	Business Licenses	38,217	36,150	36,660	38,150	36,500	0%
453	Animal Control Licenses/Fees	3,415	2,325	3,048	1,870	2,500	-18%
454	Planning Fees	1,075	455	1,042	425	500	-52%
455	Plat/Recording Fees	915	465	705	545	500	-29%
456	Site Review Fees	22,525	9,760	20,000	1,125	5,000	-75%
457	Parks and Recreation-4th of July	100	5,275	2,500	350	2,000	-20%
469	Miscellaneous Fees	5,079	7,409	5,000	24,212	5,000	0%
	Total	677,802	651,355	722,803	454,710	607,000	-16%
Miscellaneous:							
487	Income from Investments	209,741	446,925	500,000	333,832	450,000	-10%
488	Police Department Miscellaneous		2,721	5,000	2,093	3,000	-40%
495	Miscellaneous Revenue		8,549	-	12,811	7,500	
497	Restitution Pmts Received for Prior Year		1,598	1,000			-100%
499	Insurance Claim Recovery for Prior Year				474		
	Total	209,741	459,793	506,000	349,210	460,500	-9%
	TOTAL REVENUES						
Other Financing Sources:							
494	Proceeds from Sale of Fixed Assets				202,764	100,000	
490	Interfund Transfer In-Endowment Fund						
490	Interfund Transfer In-Other Funds	17,539					
500	SOA Court Fines/Fees		7,006		29,604	25,200	
501	PC Tickets		44,480		4,502	1,500	
	Total	17,539	51,486	-	236,870	126,700	
	TOTAL REVENUES & OTHER SOURCES	10,670,290	10,811,454	10,969,187	7,703,552	10,607,120	-3%

Administration Personnel

10-51

			FY2020 Budget	FY2021 Proposed Budget
PERSONNEL:				
Cont	10501	City Manager	137,917	142,055
RS	10101	Human Resources Manager	94,760	100,786
R7	10103	Grant Development Manager	102,002	105,062
R3		Executive Administative Assistant		-
		Risk Manager		-
		SALARIES	334,679	347,902
		Summer Intern (Administration)	12,000	-
	501	**Total Wages**	346,679	347,902
	510	Social Security (6.2% of Temp Salary)	744	-
	511	Medicare (1.45% of Salary)	5,027	5,045
	512	Employee Group Health Benefits 5 @ $2119	72,324	127,140
	515	Unemployment (1.78% of Wages) (Capped @39,900 Per EE)	2,131	3,551
	516	Workers' Compensation @.2672/$100	926	930
	518	PERS (22.00% of Salary)	73,629	76,538
	519	Utility Benefit ($380 per month x 12 months x 5 FTE)	13,680	22,800
		BENEFITS & TAXES	168,461	236,004
		SUBTOTAL PERSONNEL	515,140	583,906
		TOTAL PERSONNEL	515,140	583,906

7.

	Administration (10-51)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Diff
PERSONNEL							
	Salaries, Benefits & Taxes minus EGHB	455,378	400,311	442,816	188,754	456,766	3%
	Overtime						
	Employee Group Health Benefits	97,883	75,535	72,325	49,567	127,140	76%
	Revision to Personnel Budget	-			-		
	Total Personnel	553,261	475,846	515,141	238,321	583,906	13%
MATERIALS, SUPPLIES AND SERVICES							
521	Employee Housing	-	-			20,000	
522	Recruitment Costs	-	-	13,800	3,928	10,000	-28%
541	Travel/Training Staff Attorney	50					
545	Training/Travel	8,636	18,398	10,000	4,751	10,000	0%
561	Supplies	3,046	3,260	6,700	4,892	6,700	0%
563	Wearing Apparel		-			2,500	
601	Vehicle Parts	1,657	-		471		
602	Gasoline	540	236	1,500		1,500	0%
621	Electricity	15,115	20,422	14,400	12,685	18,400	28%
622	Telephone	17,019	13,949	20,000	10,881	20,000	0%
623	Heating Fuel	18,681	13,993	26,400	15,068	22,440	-15%
626	Water, Sewer & Garbage	11,427	11,293	11,500	3,620	12,000	4%
627	Staff Cell Phone	716	957	840	822	840	0%
642	Legal Fees	195	2,735	125,000	106,179	-	-100%
643	Engineering Fees		-			-	
644	Consulting Fees		-			-	
646	Drug Testing/Background Checks	8,715	9,695	9,500	4,883	9,500	0%
647	Governmental Affairs		-				
648	Administrative Costs	258	-				
649	Professional Fees	20,307	43,735	20,000	13,770	20,000	0%
661	Vehicle Maint/Repair (Int. Svc. Fund 57)	1,196	953	1,502	536	1,835	22%
663	Janitorial Supplies/Services	9,600	8,120	11,400	7,800	11,400	0%
668	Hardware/Software Sup/669		-	-			
669	Other Purchased Services	17,480	7,458	6,500	1,354	6,500	0%
683	Minor Equip	2,161	236	2,000	1,376	2,000	0%
685	Equipment		-				
721	Insurance	8,483	9,984	16,224		16,630	2%
724	Dues/Subscriptions	200	1,654	1,200		1,200	0%
727	Advertising	291	2,528	1,000	79	1,000	0%
732	Equipment Rental	1,957	1,957	2,000	979	2,000	0%
733	Postage	7,554	300	1,000	91	1,000	0%
790	Allowance for Special Events	5,664	6,597	5,000	4,189	10,000	100%
799	Miscellaneous	221	3,824	1,000	615	1,000	0%
996	Administrative Overhead - IT	29,854	16,150	17,028	10,169	17,539	3%
	Total MS&S	191,023	198,434	325,494	209,138	225,983	-31%
	Total Operating Expenditures	744,284	674,280	840,635	447,459	809,889	-4%
DEBT PAYMENTS:							
	Total Debt Payments	-	-	-	-	-	
PROJECT EXPENDITURES							
771		-		-	-		
	Total Project Expenditures	-	-	-	-	-	
CAPITAL EXPENDITURES							
692		-	-	-	-	-	
	Total Capital Expenditures	-	-	-	-	-	
	Total Operating, Debt, Project & Capital	744,284	674,280	840,635	447,459	809,889	-4%
875	Indirect Cost Recovery	(271,766)	(254,291)	(291,468)	(240,582)	(283,461)	-3%
876	Indirect Cost Recovery - Other Funds						
	NET Operating, Debt, Project & Capital	472,518	419,989	549,167	206,877	526,428	-4%

City Clerk's Office Personnel

As Submitted by City Clerk - No Changes Made

			FY20 Budget	FY21 Proposed Budget
PERSONNEL				
Cont	**12501**	City Clerk	100,153	102,981
R3		Deputy City Clerk		74,440
R3	**12901**	Part Time - City Clerk Assistant (18 hours/wks)	18,211	
	501	**SALARIES**	118,364	177,421
		Merit Increase		1,861
	502	Overtime	500	
		Subtotal	118,864	177,421
	511	Medicare (1.45% of Salary)	1,724	2,573
	512	Employee Group Benefits 1@$ 2,119	24,108	25,428
	515	Unemployment Ins @1.78% of Total Wages (W/39,900 cap)	1,065	3,158
	516	Workers' Compensation @.2672/$100	318	474
	518	PERS @ 22% of FTE Wages	26,150	39,033
	519	Utility Benefit ($380 per month x 1.0 FTE)	4,560	4,560
		BENEFITS & TAXES	57,925	75,225
		SUBTOTAL PERSONNEL	176,789	252,646
		Revisions to Personnel Budget		
		TOTAL PERSONNEL	176,789	252,646

	City Clerk's Office (10-52)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Diff
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	149,328	148,734	152,181	99,838	227,218	49%
	Overtime	342	227	500	284	-	-100%
	Employee Group Health Benefits	1,698	17,637	24,108	17,262	25,428	5%
	Revision to Personnel Budget						
	Total Personnel	151,368	166,598	176,789	117,384	252,646	43%
MATERIALS, SUPPLIES, & SERVICES							
541	Training/Travel-City Council	9,157	12,292	10,000	6,817	21,400	114%
545	Training/Travel-City Clerk	4,735	2,404	6,300	2,332	8,000	27%
561	Supplies	831	932	4,300	1,025	500	-88%
562	Supplies-Council	110	62	500		500	0%
622	Telephone	73					
627	Cell Phone	588	483	840	535	720	-14%
642	Legal Fees	7,880	832	15,000	8,317	5,000	-67%
644	Consulting Services		-	51,000	42,750	-	-100%
669	Other Purchased Services	12,643	15,835	14,600	5,315	14,000	-4%
682	Election Expenses	21,105	14,939	15,000	9,507	12,000	-20%
683	Minor Equip	-	17,131				
684	Donations and Awards	452	654	500	780	800	60%
721	Insurance	1,555	1,594	2,617	1,954	2,682	2%
724	Dues/Subscriptions (includes AML)	6,529	370	7,000	100	7,275	4%
727	Advertising	55	-				
790	Allowance for Special Events	381	-	600		600	0%
799	Other Miscellaneous Expenses		5,000				
996	Administrative Overhead - IT	16,586	16,150	17,028	10,169	17,539	3%
	Total MS&S	82,680	88,678	145,285	89,601	91,016	-37%
	Total Operating Expenditures	234,048	255,276	322,074	206,985	343,662	7%
DEBT PAYMENTS:							
	Total Debt Payments						
PROJECT EXPENDITURES							
771							
	Total Project Expenditures	-	-	-	-	-	
CAPITAL EXPENDITURES							
691							
	Total Capital Expenditures	-	-	-	-	-	
	Subtotal Operating, Debt, Projects & Capital	234,048	255,276	322,074	206,985	343,662	7%
875	Indirect Cost Recovery	(119,572)	(111,997)	(129,576)	(105,997)	(133,463)	3%
	Total Operating, Debt, Projects & Capital	114,476	143,279	192,498	100,988	210,199	9%

Finance Department Personnel

			FY 2020 Budget	FY 2021 Proposed Budget
PERSONNEL				
MIII	13401	Finance Director	132,613	125,000
MII	13402	Assistant Finance Director	95,790	100,000
R8	13101	General Ledger Accountant	72,643	74,459
R5	13102	Accounting Specialist I (Payroll/Accounts Payable)	53,437	63,669
R5	13103	Accounting Specialist I (Sales Tax)	53,437	59,119
R5	13105	Accounting Specialist I (Sales Tax)	49,680	50,922
R5	13106	Accounting Specialist I - Front Desk 25% (75%@51-80)	11,497	15,149
		Temp(s)	-	-
		SALARIES	469,097	488,318
		Merit Increases (Bargaining Unit only) and Retention Pool	4,201	6,583
		Overtime	3,000	3,000
		Subtotal	7,201	9,583
	501	**Total Wages**	476,299	497,901
	508	Leave Cashout/ Payout 5% of Bargaining Unit FTE Base Wages	12,035	13,166
	510	Social Security (6.2% of Temp Salary)		-
	511	Medicare (1.45% of Salary)	6,906	7,220
	512	Employee Group Benefits = 6.25@ $2119 per month	150,675	155,195
	515	Unemployment (1.78% of Total Wages (W/$39,900 cap)	4,439	4,500
	516	Workers' Compensation @.2672 /$100	1,273	1,500
	518	PERS (22.00% of Salary)	104,786	109,538
	519	Utility Benefit ($380 per month x 12 months x 6.25 FTE)	28,500	33,060
		BENEFITS & TAXES	308,613	324,179
		SUBTOTAL PERSONNEL	784,912	822,080
		Revisions to Personnel Budget		
		TOTAL PERSONNEL	784,912	822,080

Finance Department (10-53)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Diff
PERSONNEL							
	Salaries, Benefits & Taxes minus EGHB	451,743	340,934	631,237	411,476	663,884	5%
	Overtime	7,235	3,471	3,000	2,059	3,000	0%
	Employee Group Health Benefits	84,283	103,419	150,675	101,151	155,195	3%
	Revision to Personnel Budget						
	Total Personnel	543,261	447,824	784,912	514,686	822,080	5%
MATERIALS, SUPPLIES, & SERVICES							
520	Relocation Expenses	7,225					
545	Training/Travel	29,322	31,678	31,000	4,181	14,000	-55%
561	Supplies	7,552	7,679	8,000	7,157	10,000	25%
601	Vehicle Maint Parts	41	1,501	1,500	-	-	-100%
602	Gasoline	757	1,051	1,200	456	500	-58%
622	Telephone	140	137	1,000	98	500	-50%
627	Cell Phone	534	465	840	210	-	-100%
640	Sales Tax Audit		-	15,000	-	-	-100%
641	Audit Expense	65,400	101,782	100,000	103,855	85,000	-15%
648	Outsourced Services- PR, Utilities, G/L	10,286				78,000	
649	Other Professional Fees	152,137	67,911	10,000	14,812	3,000	-70%
661	Vehicle Maint/Repair (Int. Svc. Fund 57)	1,127	953	1,502	711	1,835	22%
668	Hardware/Software Support	30,273	28,828	32,000	18,636	29,000	-9%
669	Other Purchased Services	3,469	113,117	8,000	6,346	7,500	-6%
683	Minor Equip	624	4,444	4,500	6,069	5,000	11%
693	Payment kiosk and annual fees					25,000	
720	Insurance Broker Fee						
721	Insurance	3,279	3,605	5,781	4,315	5,926	2%
723	City Acct Cleanup Adjustment	-					
724	Dues/Subscriptions	389	960	1,500	739	750	-50%
727	Advertising	2,461		2,500		500	-80%
733	Postage	20	17		(270)	750	
735	Finance Charges/Penalties	3,793	13,049	5,000	(302)	-	-100%
736	Bank Charges	42,787	45,776	35,000	33,330	45,000	29%
737	IRS Penalties and Fees		29,539				
738	Losses- Bank Fraud		12,100				
799	Miscellaneous Expense		735	1,000	410	1,000	0%
996	Administrative Overhead-IT	29,025	21,367	22,523	16,979	23,198	3%
	Total MS&S	390,641	486,694	287,846	217,732	336,459	17%
	Total Operating Expenditures	933,902	934,518	1,072,758	732,418	1,158,538	8%
DEBT PAYMENTS:							
710			-				
711			-				
	Total Debt Payments		-	-	-	-	
PROJECT EXPENDITURES							
	Total Project Expenditures	-	-	-	-	-	
CAPITAL EXPENDITURES							
693	New Copier approved by Council FY20 Budget					20,000	
694			-				
	Total Capital Expenditures	-	-	-	-	20,000	
	Subtotal Operating, Debt, Projects & Capital	933,902	934,518	1,072,758	732,418	1,178,538	10%
875	Indirect Cost Recovery	(402,386)	(424,740)	(549,832)	(318,933)	(566,327)	3%
	Total Operating, Debt, Projects & Capital	531,516	509,778	522,926	413,485	592,211	13%

Planning Department Personnel				
			FY 2020 Budget	FY 2021 Proposed Budget
PERSONNEL:				
MIII	P1	City Planner	79,568	81,955
R3	P3	Planning Clerk	51,939	51,939
		SALARIES	131,507	133,894
		Merit Increase		1,298
		Overtime		
		Total Wages	131,507	135,193
		Leave Cashout/ Payout 5% of Bargaining Unit FTE Base Wages	6,575	6,760
		Social Security (6.2% of Temp Salary)	-	
		Medicare (1.45% of Salary)	1,907	1,960
		Employee Group Health Benefit @$2119	44,600	50,856
		Unemployment Ins. @1.78 of Total Wages (w/39,900 cap)	1,420	1,500
		Workers' Compensation@.2672/$100	351	361
		PERS 22% of Total Wages	28,931	29,742
		Utility Benefit ($380 per month x 12 months x 2 FTE * 100%)	9,120	9,120
		BENEFITS AND TAXES	92,904	100,300
		SUBTOTAL PERSONNEL	224,411	235,492
		Revisions to Personnel Budget		
		TOTAL PERSONNEL	224,411	235,492

Planning Department (10-54)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Diff
PERSONNEL							
	Salaries, Benefits & Taxes minus EGHB	172,539	175,415	179,812	113,789	184,636	3%
	Overtime	950	113				
	Employee Group Health Benefits	55,272	48,779	44,600	15,820	50,856	14%
	Total Personnel	228,761	224,307	224,412	129,609	235,492	5%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	3,503	3,189	17,000	1,759	7,300	-57%
561	Supplies	3,537	3,633	5,600	3,361	5,600	0%
563	Wearing Apparel		20	300	-	300	0%
601	Vehicle Parts	637	880	1,000	245	1,000	0%
602	Gasoline	590	731	1,800	443	1,800	0%
621	Electricity (3.5% of City Shop)	1,226	1,622	1,440	1,395	1,440	0%
622	Telephone	70	69	200	49	200	0%
623	Heating Fuel (5% of City Shop)	3,421	3,370	2,400	3,481	2,040	-15%
626	Water/Sewer/Garbage (4% of City Shop)	1,250	1,227	1,400	549	1,400	0%
627	Cell Phone	673	455	840	261	840	0%
642	Legal Fees		4,464	5,000	-	5,000	0%
648	Code Enforcement Activities	-	-	3,000	-	3,500	17%
649	Other Professional Fees	42,774	26,490	30,000	23,874	68,670	129%
661	Vehicle Maint/Repair (Int. Svc. Fund 57)	2,203	953	1,502	711	1,835	22%
662	Property Maintenance		-		-		
668	Software License		4,084	7,500	4,134	2,500	-67%
669	Purchased Services	4,040	83	4,000	21	4,000	0%
683	Minor Equipment	27	2,757	5,500	6,250	5,500	0%
685	Equipment		-		-		
721	Insurance	1,610	1,903	3,065	2,288	3,157	3%
724	Dues & Subscriptions	25	9	240	-	500	108%
727	Advertising	1,567	389	2,000	921	2,000	0%
771	Nuisance Enforcement Expenses		-	200	-	-	-100%
732	Rents/Leases		-		-		
735	Finance Charges/Penalties		-		-		
771	Insurance/Enforcement Expenses		-		-		
799	Miscellaneous Expense	24	356	1,000	9	1,000	0%
996	Administrative Overhead- IT	15,342	16,151	17,028	10,169	17,539	3%
	Total MS&S	82,519	72,835	112,015	59,920	137,121	22%
	Total Operating Expenditures	311,280	297,142	336,427	189,529	372,613	11%
DEBT PAYMENTS:							
	Total Debt Payments	-		-		-	
PROJECT EXPENDITURES							
	Total Project Expenditures	-				-	
CAPITAL EXPENDITURES							
690	Pickup Truck		37,456				
69X	Land Acquisition						
69X	Unknown Capital			80,000	11,322		-100%
	Total Capital Expenditures	-	37,456	80,000	11,322	-	-100%
	Subtotal Operating, Debt, Projects & Capital	311,280	334,598	416,427	200,851	372,613	-11%
875	Indirect Cost Recovery			-		-	
	Total Operating, Debt, Projects & Capital	311,280	334,598	416,427	200,851	372,613	-11%

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Information Technology Services Personnel

			FY2020 Budget	FY2021 Proposed Budget
PERSONNEL				
MIII	**15401**	Information Technology Director	91,422	94,164
R6	**15101**	IT Technician	-	-
		Wages	91,422	94,164
		Overtime		
		Subtotal	-	-
		Total Wages	91,422	94,164
		Social Security @ 6.2% of Temp Wages		
		Medicare @ 1.45% of Total Wages	1,326	1,676
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 ca	710	710
		Employee Group Benefits @ $2119 per month per EE	24,108	25,428
		Workers' Compensation @ .2672/$100	244	244
		PERS @ 22% of FTE Wages	20,616	20,616
		Utility Benefit @ $380/mo/FTE @ 1	4,560	4,560
		BENEFITS & TAXES	51,564	53,235
		TOTAL PERSONNEL	142,986	147,399

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Information Technology Services (10-55)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Diff
	PERSONNEL						
	Salaries, Benefits & Taxes minus EGHB	115,283	112,917	118,878	83,631	121,971	3%
	Overtime						
	Employee Group Health Benefits	13360	13,334	24,108	9,736	25,428	5%
	Total Personnel	128,643	126,251	142,986	93,367	147,399	3%
	MATERIALS, SUPPLIES, & SERVICES						
545	Training/Travel		0	-	-	5,000	
561	Supplies	1,857	1,138	4,500	607	5,000	11%
601	Vehicle Maint/Repair (Parts & Tools)	90	333		7		
602	Gasoline	1,030	868	1,440	365	1,440	0%
622	Telephone	0	0			-	
627	Staff Cellular Phones	3,519	316	1,800	235	2,000	11%
649	Professional Services*	146,555	158,580	185,000	114,640	125,000	-32%
661	Vehicle Maint/Repair (ISF 57)	1,179	953	1,502	536	1,835	22%
667	Connectivity Services*	224,432	251,262	277,000	193,647	295,000	6%
668	Software / Support*	25,345	33,600	30,000	20,553	60,000	100%
669	Other Purchased Services		30			10,000	
683	Minor Equipment	25,217	18,784	20,000	15,328	20,000	0%
721	Insurance	1,231	1,501	2,392	1,786	2,452	2%
724	Dues & Subscriptions		0				
732	Equipment Rental*	79,689	35,223	40,000	45,724	45,000	13%
799	Miscellaneous Expense	587	1,252	2,000	396	1,000	-50%
996	Administrative Overhead	48,928	61,323	64,598	38,576	67,180	4%
	Total MS&S	559,659	565,163	630,232	432,400	640,907	2%
	Total Operating Expenditures	688,302	691,414	773,218	525,767	788,306	2%
	Total Debt Payments						
	CAPITAL EXPENDITURES						
69X	AllWorx Phone System Upgrade					50,000	
69X	Server Rotation					100,000	
69X	Office 365 w/migration of G-Suite data					38,000	
69X	Server Room Air Conditioner Replacement					10,000	
690	Capital Expenditures	24,596	5,996	27,875		198,000	610%
	Subtotal Operating & Capex	712,898	697,410	801,093	525,767	986,306	23%
875	Indirect Cost Recovery (I.C.R.)	(414,641)	(469,856)	(495,000)	(295,599)	(509,850)	3%
	Total Operating Expenditures and Capital After I.C.R	298,257	227,554	306,093	230,168	476,456	56%

City Attorney's Office Personnel

As Submitted by City Attorney - No Changes Made

		FY20 Proposed Budget	FY21 Proposed Budget
PERSONNEL:			
A1	City Attorney	131,840	137,500
	Total Wages	131,840	137,500
	Social Security (6.2% of Temp Salary)		
	Medicare @ 1.45% of Total Wages	1,912	1,994
	Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap) - 1 FTE	710	800
	Employee Group Benefit @ $2119 per month	24,108	25,428
	Workers' Compensation @ .2672/$100	352	367
	PERS @ 22% of FTE Wages	29,005	30,250
	Utility Benefit @ $380/mo/FTE @ 1	4,560	4,560
	BENEFITS & TAXES	60,647	63,399
	TOTAL PERSONNEL	192,487	200,899

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As Submitted by City Attorney - No Changes Made

CITY ATTORNEY'S OFFICE (10-56)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL						
Salaries, Benefits & Taxes minus EGHB	164,681	161,859	168,379	21,910	175,471	4%
Overtime						
Employee Group Health Benefits	26,406	29,976	24,108	5,477	25,428	5%
Total Personnel	191,087	191,835	192,487	27,387	200,899	4%
MATERIALS, SUPPLIES AND SERVICES						
520 Relocation Expense						
545 Training/Travel	5,262	5,392	6,500	398	12,000	85%
561 Supplies	1,023	972	3,000		3,000	0%
602 Gasoline		5				
622 Telephone						
627 Cell Phone	481	316	840	33	840	0%
642 Legal Fees	37,340	21,118	25,000	2,325	25,000	0%
648 Admin	25					
649 Professional Services		16,480	65,000	1,188		-100%
661 Vehicle Maint/Repair (Int. Svc. Fund 57)						
662 Property Maintenance			9,600			-100%
669 Other Purchased Services	7,954	7,926		3,864	8,000	
683 Minor Equipment	2,501					
727 Advertising			2,500		2,500	0%
721 Insurance	1,050	1,018	1,920	1,433	1,968	2%
724 Dues/Subscriptions	3,059	710	1,500		1,500	0%
732 Rents and Leases					8,400	
799 Miscellaneous	892	45	1,200		1,200	0%
996 Administrative Overhead - IT	13,683	13,536	14,260	8,513	14,684	3%
Total MS&S	73,270	67,518	131,320	17,754	79,092	-40%
Total Operating Expenditures	264,357	259,353	323,807	45,141	279,991	-14%
875 Indirect Cost Recovery (I.C.R.)	(45,061)	(47,698)	(65,146)	(8,823)	(67,100)	3%
Total Operating Expenditures After I.C.R	219,296	211,655	258,661	36,318	212,890	-18%

Fire Department Personnel

			FY 2020 Budget	FY 2021 Proposed Budget	% Difference (not to be in budget)
PERSONNEL					
MIII	16401	Fire Chief	109,985	112,735	2%
PS6	16101	Fire Captain	79,556	79,556	0%
PS2	16102	Fire Fighter/EMT	59,256	59,256	0%
PS2	16103	Fire Fighter/EMT	54,992	54,992	0%
PS2	16104	Fire Fighter/EMT	57,776	57,776	0%
PS2	16105	Fire Fighter/EMT	56,367	56,367	0%
PS2	16106	Fire Fighter/EMT	57,776	57,776	0%
PS1	16109	Fire Fighter/EMT	52,373	52,373	0%
R4		Administrative Assistant (NEW)		-	cut 46000 CM
		Wages	528,082	530,832	1%
		Merit Increase		10,452	
		FLSA Overtime	50,225	50,225	0%
		Callback Overtime	45,100	45,100	0%
		Summer Intern Program, 6-months max	11,200	11,200	0%
		Volunteer Stipend	28,540	28,540	0%
		Subtotal	135,065	135,065	0%
		TOTAL WAGES	663,147	665,897	0%
		Leave Cashout/ Payout 5% of Bargaining Unit FTE I	20,905	19,650	-6%
		Social Security (6.2% of Temp Salary)	694	694	0%
		Medicare (1.45% of Salary)	9,616	9,656	0%
		Employee Group Benefits =$2119 per month per EE	192,864	203,424	5%
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 c	5,682	6,232	10%
		Workers Compensation Volunteers	2,299	2,500	9%
		Workers' Compensation @ 3.484/$100	22,110	23,200	5%
		PERS (22.00% of Salary)	133,058	146,497	10%
		Utility Benefit ($380 per month x 12 months x 8 FTE)	36,480	36,480	0%
		BENEFITS & TAXES	423,707	448,333	6%
		SUBTOTAL PERSONNEL	1,086,854	1,114,230	3%
		TOTAL PERSONNEL	1,086,854	1,114,230	3%

	Fire Department (10-60)	FY18 Audited	FY19 Audited	FY20 Budget	BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							#DIV/0!
	Salaries, Benefits & Taxes-less OT & EGHB	689,923	750,838	798,665	505,558	815,480.58	2%
	Overtime - FLSA & Callback	102,561	114,800	95,325	70,645	95,325	0%
	Employee Group Health Benefits	175,906	192,019	192,864	121,140	203,424	5%
	Revision to Personnel Budget						#DIV/0!
	Total Personnel	968,390	1,057,657	1,086,854	697,343	1,114,230	3%
MATERIALS, SUPPLIES, & SERVICES							#DIV/0!
545	Training/Travel	11,347	26,647	36,000	21,462	19,200	-47%
561	Supplies	24,273	23,888	22,500	16,313	25,200	12%
563	Wearing Apparel	6,741	16,723	15,687	5,297	15,700	0%
567	Fire Prevention Program	3,842	4,836	5,200	3,900	5,200	0%
600	Tires & Wheels	(1,045)	3,199	3,200	1,891	3,200	0%
601	Vehicle Maint. (including parts & tools)	21,136	24,661	27,250	10,603	21,250	-22%
602	Gasoline	13,128	14,024	14,400	11,975	14,400	0%
621	Electricity	15,286	17,041	18,720	13,272	18,720	0%
622	Telephone	4,178	949	2,500	516	2,600	4%
623	Heating Fuel	17,343	14,288	24,000	15,276	20,400	-15%
626	Water/Sewer/Garbage	9,191	9,063	8,500	2,809	8,500	0%
627	Cell Phones	2,033	1,505	3,360	941	4,460	33%
647	Billing and Collection Services	13,000	23,265	31,200		31,200	0%
649	Volunteer Stipend	323	13,948		15,824		
660	Vehicle Maint Services	5,682	8,000	10,011	8,757	6,000	-40%
661	Vehicle Maint/Repair (Int. Svc. Fund 57)	7,821	6,356	16,500	15,568	12,234	-26%
662	Property Maintenance	20,204	2,361	22,500	21,743	32,000	42%
669	Other Purchased Services	24,199	28,647	16,800	11,953	24,500	46%
683	Minor Equipment	5,936	18,935			20,300	
685	Equipment	1,093,834	-			-	
721	Insurance	41,081	53,170	87,078	65,001	89,255	3%
724	Dues/Subscriptions	615	6,710	7,324	4,723	7,324	0%
727	Advertising	1,099	1,137	1,500	246	1,500	0%
799	Miscellaneous Expense	579	178	1,000	102	1,500	50%
996	Administrative Overhead - IT	19,073	16,151	17,028	12,837	17,539	3%
	Total MS&S	1,360,899	335,682	392,258	261,009	402,181	3%
	Total Operating Expenditures	2,329,289	1,393,339	1,479,112	958,352	1,516,411	3%
DEBT PAYMENTS:							
710	Princ-Communication Equipment	61,095					
711	Interest-Comm. Equip.	10,122					
712	Principal-Fire Station Bond						
713	Interest-Fire Station Bond						
	Total Debt Payments	71,217	-	-	-	-	
PROJECT EXPENDITURES							
693	Move training tower to FD						
	Total Project Expenditures	-	-	-	-		
CAPITAL EXPENDITURES							
690	Ladder Truck Lease	-		71,218		71,218	0%
691	Ambulance Remount (Fleet Replc Fund)			165,000	188,506		-100%
692	Power Cot and Loader			38,000	41,385		-100%
69X	Ford Expedition Command Vehicle					65,000	
69X	Trailer					-	
699	Transfer to Fleet Replacement Fund	-					
	Total Capital Expenditures	-	-	274,218	229,891	136,218	-50%
	Total Operating, Debt, Proj. & Capital	2,400,506	1,393,339	1,753,330	1,188,243	1,652,629	-6%

Police Department Personnel			FY 2020 Budget	FY 2021 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:					
MIII	17401	Police Chief (90% PD, 10% E911)	102,848	126,000	23%
PS6	17301	Police Lieutenant	109,200	109,200	0%
PS4	17302	Police Officer III (Investigator)	76,185	76,185	0%
PS5	17303	Police Officer IV (Sergeant)	100,227	100,227	0%
PS5	17304	Police Officer IV (Sergeant)	102,733	102,733	0%
PS4	17201	Police Officer III (Investigator)	74,326	74,326	0%
PS4	17202	Police Officer III (Investigator)	69,010	69,010	0%
PS3	17105	Police Officer II	79,813	79,813	0%
PS3	17106	Police Officer II	77,867	77,867	0%
PS3	17107	Polie Officer II	70,543	70,543	0%
PS3	17108	Police Officer II	67,144	67,144	0%
PS3	17106	Police Officer II	81,809	81,809	0%
PS3	17110	Police Officer II	70,543	70,543	0%
PS3	17111	Police Offier II	65,506	65,506	0%
PS3	17112	Police Officer II	70,543	70,543	0%
PS5	17113	Police Officer IV (Investigation Sergeant)		-	
5	17130	Community Service Officer	49,735	49,735	0%
5	17131	Community Service Officer	48,522	48,522	0%
5	17114	Administrative Assistant Police	54,898	54,898	0%
	17115	Administrative Assistant Evidence/Records	53,559	53,559	0%
5		Public Safety Dispatcher II (Manager)		-	
5	17116	Public Safety Dispatcher I	47,339	47,339	0%
5	17117	Public Safety Dispatcher I	66,888	66,888	0%
5	17118	Public Safety Dispatcher I	47,339	47,339	0%
5	17119	Public Safety Dispatcher I	52,253	52,253	0%
	501	**SALARIES**	1,638,830	1,661,982	1%
		Merit Increase		38,400	
		Field Training	12,000	12,000	0%
	502	Shift Differential and Overtime	180,000	200,000	11%
		Subtotal	1,830,830	1,912,382	4%
	508	Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	76,799	76,799	0%
	510	Social Security (6.2% of Chief Salary)	6,377	7,812	23%
	511	Medicare (1.45% of Salary)	26,547	27,730	4%
	512	Employee Group Health Benefit @ $2119/mo 25 FTE	552,073	635,700	15%
	515	Unemployment Ins @ 1.78% of Wages (W/$39,900 cap)	16,264	19,124	18%
	516	Workers' Compensation @ 3.0782 per $100	56,357	58,867	4%
	518	PERS 22% of FTE Wages	402,783	420,724	4%
	519	Utility Benefit = $380 /mo 24 FTE	104,424	109,440	5%
		BENEFITS AND TAXES	1,241,624	1,356,195	9%
		SUBTOTAL PERSONNEL	3,072,454	3,268,577	6%
		TOTAL PERSONNEL	3,072,454	3,268,577	6%

Police Department (10-61)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	1,644,594	1,879,119	2,340,380	1,231,415	2,432,877	4%
	Overtime	178,540	156,984	180,000	146,360	200,000	11%
	Employee Group Health Benefits	427,095	414,138	552,073	301,978	635,700	15%
	Revision to Personnel Budget						
	Total Personnel	2,250,229	2,450,241	3,072,453	1,679,753	3,268,577	6%
MATERIALS, SUPPLIES, & SERVICES							
520	Relocation Costs	3,299		2,500		15,000	500%
521	Employee Housing						
522	Recruitment Costs						
530	Temp Police Off Related Costs	476					
545	Training/Travel	29,677	46,926	36,000	13,710	43,000	19%
561	Supplies	18,092	14,835	10,000	8,490	27,500	175%
562	DARE Program Supplies						
563	Wearing Apparel	23,012	6,329	16,250	7,817	21,250	31%
601	Vehicle Maint (Parts)	617	6,099	6,000	2,720	6,000	0%
602	Gasoline	33,642	29,694	36,000	27,458	36,000	0%
621	Electricity	39,154	42,338	40,800	30,479	40,800	0%
622	Telephone	18,763	15,433	20,500	11,858	20,500	0%
623	Heating Fuel	22,608	23,628	30,000	22,898	25,500	-15%
626	Water/Sewer/Garbage	8,202	8,549	10,000	5,455	10,000	0%
627	Cell Phone (11@660)	4,774	5,136	9,240	3,672	17,000	84%
649	Other Professional Fees	551				-	
660	Vehicle Maint/ Non COB	237	6,171	6,000	5,820	8,500	42%
661	Vehicle Maint/Repair (ISF57)	19,659	14,076	20,021	9,579	24,467	22%
668	SART Exams	5,132	1,313	10,000	10,493	10,000	0%
669	Other Purchased Services	15,211	23,172	30,000	15,940	25,800	-14%
683	Minor Equipment	29,437	30,634	30,000	12,686	30,000	0%
685	Equipment					-	
691	Vehicles					-	
721	Insurance	110,444	123,490	202,503	150,391	207,566	2%
722	Insurance Ded Exp & Other	10		15,000	-	15,000	0%
724	Dues/Subscriptions	490	825	1,000	675	1,000	0%
727	Advertising					-	
732	Equipment Rental					-	
735	Finance Charges/Penalties					-	
799	Miscellaneous Expenses				77		
996	Admin Overhead IT	55,976	57,804	60,904	45,898	62,712	3%
	Total MS&S	439,463	456,452	592,718	386,116	647,594	9%
	Total Operating Expenditures	2,689,692	2,906,693	3,665,171	2,065,869	3,916,171	7%
DEBT PAYMENTS:							
	Total Debt Payments	-	-	-	-	-	
PROJECT EXPENDITURES							
770		-					
	Total Project Expenditures	-	-	-	-	-	
CAPITAL EXPENDITURES							
691	Ford Explorers x 1			110,000	113,107	56,500	-49%
699	Transfer to Fleet Replacement Fund		39,496				
	Total Capital Expenditures	-	39,496	110,000	113,107	56,500	-49%
	Total Operating, Debt, Projects & Capital	2,689,692	2,946,189	3,775,171	2,178,976	3,972,671	

22

Public Works-Admin Personnel

			FY 2020 Budget	FY 2021 Proposed Budget
PERSONNEL				
MIII	19401	Public Works Director 15%	18,213	18,668
R4	19101	Admin Assistant 15%	7,080	7,080
		SALARIES	25,293	25,748
		Overtime		
		Merit Increase		177
		Subtotal	25,293	25,925
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	354	363
		Social Security (6.2% of temp)		
		Medicare (1.45% of Salary)	367	419
		Employee Group Health Benefit ($2119 per month x 12 months x .3 FTE)	7,232	7,628
		Unemployment @1.78 % of Wages(W/39,900 cap)	213	218
		Workers' Compensation @$ .2672/$100	68	70
		PERS (22.00% of Salary)	5,565	5,704
		Utility Benefit @ $380/mo/FTE @ .30	1,368	1,368
		BENEFITS AND TAXES	15,166	15,770
		SUBTOTAL PERSONNEL	40,460	41,695
		TOTAL PERSONNEL	40,460	41,695

	Public Works Admin. (10-65)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							#DIV/0!
	Salaries, Benefits & Taxes minus EGHB	98,706	46,315	33,227	25,357	25,748	-23%
	Overtime	2,222	40		64		
	Employee Group Health Benefits	1,060	6,022	7,232	7,166	7,628	5%
	Revision to Personnel Budget						
	Total Personnel	101,988	52,377	40,459	32,587	33,377	-18%
MATERIALS, SUPPLIES, & SERVICES							
520	Relocation Expenses						
545	Training/Travel	7,211	(19)	5,000	2,738	8,000	60%
561	Supplies	867	1,485	1,000	1,371	3,000	200%
563	Wearing Apparel				28		
600	Tires					3,000	
601	Vehicle Parts		2,262	1,000	533		-100%
602	Gasoline	220	201	4,200	2,332	4,200	0%
621	Electricity (3.5% of City Shop)	3,123	5,256		5,606	5,900	
622	Telephone	823	96	150	47	150	0%
623	Heating Fuel (5% of City Shop)	2,290	3,827	9,600	26,368	8,160	-15%
626	Water/Sewer/Garbage (4% of City Shop)	1,250	1,227	1,233	2,283	1,302	6%
627	Cell Phone	709	2,212	1,680	1,007	2,347	40%
643	Engineering						
649	Other Professional Fees	108			63		
661	Vehicle Maint/Repair (Int. Svc. Fund 57)	2,349	1,957	3,003	1,541	3,670	22%
669	Other Purchased Services	436	2,114	2,500	2,450	1,000	-60%
683	Minor Equipment	90					
721	Insurance	1,263	130	2,471	1,845	2,533	2%
724	Dues/Subscriptions	140	65	500	1,555	500	0%
727	Advertising		-				
732	Rents and Leases		-				
799	Miscellaneous Expenses	488	238	500	647	2,500	400%
996	Administrative Overhead IT	15,342	14,841	15,642	9,340	16,111	3%
	Total MS&S	36,709	35,892	48,479	59,754	62,373	29%
	Total Operating Expenditures	138,697	88,269	88,938	92,341	95,749	8%
DEBT PAYMENTS:							
	Total Debt Payments	-	-		-	-	
PROJECT EXPENDITURES							
698							
	Total Project Expenditures	-	-	-	-	-	
CAPITAL EXPENDITURES							
699	City Shop Floor Design FY20	-		150,000	16,683	150,000	0%
	Total Capital Expenditures	-	-	150,000	16,683	150,000	0%
	Subtotal Operating, Debt, Projects & Capita	138,697	88,269	238,938	109,024	245,749	3%
875	Indirect Cost Recovery						
	Total Operating, Debt, Projects & Capital	138,697	88,269	238,938	109,024	245,749	3%

Streets and Roads Personnel

			FY 2020 Budget	FY 2021 Proposed Budget
PERSONNEL				
MIII	19401	Public Works Director 5%	6,071	6,223
R4	19101	Public Works Admin Assistant 5%	2,360	2,360
R6	20101	Foreman	94,005	94,005
R4	20102	Grader Operator	80,563	80,563
R4	20103	Grader Operator	80,563	80,563
R4	20104	Grader Operator	60,125	60,125
R4	20105	Operator/Driver	57,262	57,262
R4	20106	Driver ($47,110 @ 50% HR, 25% S&R, 12.5% HW, 12.5% HS)	12,675	12,675
		WAGES	393,624	393,776
		Merit Increases (Bargaining Unit only)	9,841	9,844
		Overtime/Shift Differential	20,500	20,500
		Subtotal	30,341	30,344
		Total Wages	423,965	424,120
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	19,378	19,689
		Medicare (1.45% of Salary)	6,147	6,150
		Employee Group Health Benefit ($2119 per month x 5.35 FTE)	128,978	136,040
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	3,711	3,764
		Workers' Compensation @ 3.8799/$100	16,449	16,456
		PERS (22.00% of Salary)	93,272	93,306
		Utility Benefits ($380 per month x 12 months x 5.3 FTE)	24,168	24,168
		BENEFITS AND TAXES	292,103	299,573
		SUBTOTAL PERSONNEL	716,068	723,693
		TOTAL PERSONNEL	716,068	723,693

Streets & Roads (10-66)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/20	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus OT and EGHB	506,862	526,158	566,590	329,839	567,153	0%
	Overtime	27,485	27,657	20,500	11,940	20,500	0%
	Employee Group Health Benefits	143,583	119,066	128,978	89,732	136,040	5%
	Total Personnel	677,930	672,881	716,068	431,511	723,693	1%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	100		1,000	0		-100%
561	Supplies	1,530	1,384	4,500	1,330	4,500	0%
562	Signs	0	2,001	3,800	0	4,500	18%
563	Wearing Apparel	891	2,129	2,500		2,500	0%
567	Calcium Chloride	34,344	51,358	50,000	0	50,000	0%
576	Salt	50,745	81,900	50,000	15,100	50,000	0%
577	Asphalt Products & Supplies			3,500	0	3,500	0%
578	Street Maint. Gravel	200,021				18,000	
600	Tires/Wheels/Chains	9,256	19,596	18,000	2,880	18,000	0%
601	Vehicle Parts	25,467	58,272	50,000	38,971	50,000	0%
602	Gasoline/Diesel/Oil	74,441	85,760	72,000	40,011	72,000	0%
620	Electricity (Street Lights)	43,909	51,524	60,000	36,831	60,000	0%
621	Electricity	6,937	1,515	14,400	1,191	14,832	3%
622	Telephone	35	35	650	25	500	-23%
623	Heating Fuel	10,279	4,388	10,000	3,091	8,500	-15%
626	Water/Sewer/Garbage	3,437	3,374		1,046	3,579	
627	Cell Phone	1,058	917	1,680	470	1,680	0%
647	Light Poles Maintenance/Rent	18,067	20,993	19,000	0	19,000	0%
648	Contract Hauling	45					
649	Engineering Services						
661	Vehicle Maint/Repari (ISF 57)*	150,199	93,361	150,158	70,130	183,505	22%
669	Other Purchased Services	2,102	2,985	10,000	5,033	10,000	0%
683	Minor Equipment	2,469	3,315	7,000		7,000	0%
685	Equipment						
721	Insurance	16,958	20,370	34,150	21,303	35,004	2%
724	Dues and Subscriptions	80					
727	Advertising	70		200	30	200	0%
735	Finance Charges/Penalties						
752	Ice Road Contract						
771	Gravel-Road Maintenance	170,146	293,937	375,000	373,959	600,000	60%
771	Road Rebuild (Delta Cottages through TR)					129,200	
771	Road Rebuild (Akiachak Dr)					0	
771	Road Rebuild (4th Ave)					0	
771	Road Rebuild (Mission Lake Rd)					0	cut 34000 CM
772	Culverts	875	13,500			22,000	
773	Ridgecrest Dr	194,000					
774	Seawall Pipe		124,850				
799	Miscellaneous Expense	15		500			-100%
996	Adminstrative Overhead - IT	13,683	13,536	14,256	8,513	14,684	3%
	Total MS&S	1,031,159	951,000	952,294	619,914	1,368,000	44%
	Total Operating Expenditures	1,709,089	1,623,881	1,668,362	1,051,425	2,091,693	25%
DEBT PAYMENTS:							
	Total Debt Payments						
CAPITAL EXPENDITURES							
69X	Other Capital	136,559			94,222		
69X	Asphalt Kettle 01		166,460				
69X	Water Truck		103,990	27,356			-100%
69X	Sander Truck Box			33,500			-100%
69X	Culvert Steamer			57,880			-100%
69X	STIP Match or Gravel for Roads			500,000			-100%
69x	Caterpillar 160 AWD Motor Grader					507,000	
69x	Caterpillar 972M Wheel Loader					-	cut 444000 CM
69X	WR90-3 Walk-N-Roll Compactor					40,000	
	Total Capital Expenditures	136,559	270,450	618,736	94,222	547,000	-12%
	Subtotal Operating, Debt, Projects & Capital	1,845,648	1,894,331	2,287,098	1,145,647	2,638,693	15%

Property Maintenance Personnel				
			FY2020 Budget	**FY2021 Proposed Budget**
PERSONNEL				
MIII	**19401**	Public Works Director 5%	6,068	6,220
R4	**19101**	Admin Assistant 5%	2,360	2,360
R6	**22101**	Building Maintenance Foreman	63,630	63,630
R4	**22102**	Maintenance Worker	49,465	49,465
R4	**22103**	Maintenance Worker	42,738	42,738
R4	**22104**	Maintenance Worker	67,936	67,936
R4	**18104**	Maintenance Worker	54,535	54,535
R1	**18901**	Temp Maint Worker (5.15 - 10.15, 800 hrs @ 17.60/hr)	14,080	14,080
R1	**18902**	Temp Maint Worker (5.15 - 10.15, 800 hrs @ 17.60/hr)	14,080	14,080
R4		Maintenance Worker		-
		Wages	314,893	315,045
		Merit Increases 2.5% (Bargaining Unit only)	6,958	7,017
		Overtime/Shift Differential	30,750	
		Subtotal	37,708	7,017
		Total Wages	352,601	322,062
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	15,441	15,752
		Social Security (6.2% of Temp Salary)	873	873
		Medicare @ 1.45% of Total Wages	5,113	4,670
		Unemployment Ins @ 2.23% of Wages (W/ $39,900 cap)	4,538	5,428
		Employee Group Benefits @ $2119 per month X 6.10 FTE	122,951	155,111
		Workers' Compensation @ 4.3451/$100	15,321	16,459
		PERS @ 22% of FTE Wages	77,572	64,658
		Utility Benefit @ $380/mo/ FTE @ 6.10	23,028	27,816
		BENEFITS AND TAXES	264,837	290,767
		TOTAL PERSONNEL	617,439	612,828

	Property Maintenance (10-70)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Diff
PERSONNEL:							
	Salaries, Benefits & Taxes - less OT & EGHB	350,948	356,607	464,610	270,406	457,717	-1%
	Overtime	40,253	46,450	30,750	62,344	-	-100%
	Employee Group Health Benefits	109,922	98,196	122,951	83,556	155,111	26%
	Revision to Personnel Budget						
	Total Personnel	501,123	501,253	618,311	416,306	612,828	-1%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	264	1,400	8,000	-	8,000	0%
561	Supplies (Prop Mt.)	7,602	2,581	2,000	844	2,000	0%
562	Materials (other depts)	7,702	310	2,000	-	2,000	0%
563	Wearing Apparel	4,154	2,391	5,000	782	5,000	0%
566	Cleanup Greenup Supplies	-	400	700	-	700	0%
580	Boiler Parts	11,314	16,692	25,000	9,881	20,000	-20%
590	Glycol Supplies	53	4,998	6,000	-	8,000	33%
591	Carpentry Supplies	5,036	6,946	15,000	495	10,000	-33%
592	Plumbing Supplies	1,979	5,556	6,000	1,707	5,000	-17%
593	Electrical Supplies	20,374	12,598	8,000	1,862	6,000	-25%
594	Paint Supplies	130	2,545	3,000	61	3,000	0%
595	Boardwalk Supplies	-	2,916	7,000	-	6,000	-14%
601	Vehicle Parts	178	2,169	5,000	1,886	5,000	0%
602	Gasoline	7,851	9,660	7,200	11,787	10,000	39%
621	Electricity	14,292	16,040	14,400	13,891	14,400	0%
622	Telephone	99	143	100	84	100	0%
623	Heating Fuel	34,081	45,846	36,000	32,761	30,600	-15%
626	Water/Sewer/Garbage	15,192	18,231	17,400	9,879	17,400	0%
627	Cell Phone	767	762	1,680	470	1,000	-40%
648	Administrative Costs	15			2,145	-	
661	Vehicle Maint/Repair (ISF 57)	4,858	5,807	6,006	2,842	6,006	0%
662	Contract - Wind Turbine (5 yr)	-	4,655	6,000	-	6,000	0%
663	Maintenance - Wind Turbine			3,000	-	5,000	67%
668	Parks Maintenance	4,343	17,958	25,000	1,583	25,000	0%
669	Other Purchased Services	18,274	38,227	40,000	19,769	25,000	-38%
683	Minor Equipment	3,253	13,807	17,000	4,025	7,000	-59%
685	Equipment						
721	Insurance	6,131	7,299	11,937	8,608	12,236	2%
724	Dues/Subscriptions	10					
776	4th of July	-	2,000	2,000	400	2,000	0%
799	Miscellaneous			2,000	17	2,000	0%
996	Administrative Overhead - IT	27,781	25,763	27,126	20,449	27,940	3%
	Total MS&S	195,733	267,700	309,550	146,228	272,382	-12%
	Total Operating Expenditures	696,856	768,953	927,861	562,534	885,210	-5%
875	**Property Maint Cost Recovery**		(246,571)	(306,194)	(325,048)	(319,997)	5%
	Total Operating Expenditures After PMCR	696,856	522,382	621,667	237,486	565,213	-9%
CAPITAL EXPENDITURES							
69X	Herman Nelson Heater		-	-		62,560	
69X	Two 3/4 Ton Pick Up Trucks					106,832	
69X	Public Works Bathrooms		1,335		504,692		
69X	Paving- Parking lots			435,000			-100%
69X	Wheelchair Ramp Replacement						
69X	Cemeteries						
69x	City Hall Roof			1,500,000			-100%
69x	Scissors Lift			18,138			-100%
	Total Capital Expenditures	-	1,335	1,953,138	504,692	169,392	-91%
	Total Operating, Debt, Projects & Capital	696,856	523,717	2,574,805	742,178	734,605	-71%

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Community Services (10-72)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/2020	FY21 Proposed Budget
MATERIALS, SUPPLIES, & SERVICES						
626	Senior Ctr - W/S/G ONC					
657	Senior Ctr Bus-Vehicle Maint/Repair (Int. Svc. Fund 57)					
721	Insurance - Community Related Assets					
743	The First 100 Years Publication					
745	Kusko Consortium Library Agreement	67,600	184,600	67,600	33,800	72,600
746	Contribution-Recycling Center					
746	ONC Bus Senior Donation					
747	Camai Donation					
748	Donation-Ice Road Maintenance					
755	Bethel Search & Rescue					
760	Community Action Grant	28,300	83,988	120,000	73,906	120,000
798	UAF 4-H Contribution	112,000		112,000	112,000	112,000
	Total Operating Expenditures	207,900	268,588	299,600	219,706	304,600
PROJECT EXPENDITURES						
771	Cemetery Improvements		-			
	Total Project Expenditures	-				
	Total Operating & Project Expenditures	207,900	268,588	299,600	219,706	304,600
CAPITAL EXPENDITURES						
	Total Capital Expenditures	-	-	-		-
	Total Operating, Debt, Proj. & Capital	207,900	268,588	299,600	219,706	304,600

	IN-KIND & TRANSFERS (10-73)	FY 2018 Audited	FY 2019 Audited	FY 20 Budget	FY 20 BTA March 2020	FY 2021 Budget
PERSONNEL:						
	Total Personnel	-	-	-	-	-
MATERIALS, SUPPLIES, & SERVICES						
550	Cash Transfer - 1/12th * General Sales Tax to YK Pool	500,794	532,507	538,513		512,314
551	Cash Transfer - 1/30th**Alcohol Sales Tax to YK Pool	33,994	15,037	16,665		7,999
621	Cash Transfer to Senior Cnt (NTS) (18)					
622	Cash Transfer to Transit Bus			80,580		
623	Cash Transfer to Senior Cnt (ADC) (19)					
633	Cash Public Safety Building					
695	Transfer to Grant	18,114	12,895			
699	Transfer Out	3,138				
	Total Operating Expenditures	556,040	560,439	635,758	-	520,313
CAPITAL EXPENDITURES						
	Total Capital Expenditures	-	-	-	-	-
CAPITAL PROJECTS (10-73-XXX)						
634	Cash Transfer to Land Planning & Development (F25)					
	Total Capital Projects	-	-	-	-	-
	Total Operating, Debt & Capital	556,040	560,439	635,758	-	520,313

SPECIAL REVENUE FUNDS

39- Community Service Patrol

41- Enhanced 911 System

Community Service Patrol Program Personnel				
			FY20 Budget	**FY21 Proposed Budget**
PERSONNEL				
R5	**28101**	Community Service Patrol	48,468	48,468
R5	**28102**	Community Service Patrol	46,184	46,184
R5	**28103**	Community Service Patrol	46,184	46,184
		Wages	140,836	140,836
		Shift differential @ 3.5% of base wages	4,929	4,929
		Merit Increases	3,521	3,521
		Overtime	10,000	12,345
		Subtotal	18,450	20,795
		Total Wages	159,286	161,631
		Leave Cashout/ Payout 5% of Bargaining Unit FTE Base Wages	7,042	7,042
		Medicare @ 1.45% of Total Wages	2,310	2,344
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	2,131	2,131
		Employee Group Benefits @ $2119/mo / FTE @ 3	72,324	76,284
		Workers' Compensation @ 5.3791/$100	8,568	8,694
		PERS @ 22% of FTE Wages	35,043	35,559
		Utility Benefit @ $380/mo/ FTE @ 3	13,680	13,680
		BENEFITS & TAXES	141,097	145,733
		TOTAL PERSONNEL	300,384	307,365

	Community Service Patrol Program (27-50)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							#DIV/0!
	Salaries, Benefits & Taxes	166,001	190,982	218,060	137,243	218,736	0%
	Overtime	19,449	11,831	10,000	8,467	12,345	23%
	Employee Group Health Benefits	32,832	52,333	72,324	39,022	76,284	5%
	Total Personnel	218,282	255,146	300,384	184,732	307,365	2%
MATERIALS, SUPPLIES AND SERVICES:							#DIV/0!
545	Training/Travel					-	#DIV/0!
561	Supplies	2,901	2,478	1,500	2,072	10,496	600%
563	Wearing Apparel	5,472	2,250	1,500	-		-100%
570	In-Kind Expenses	32,308		32,308	-		-100%
602	Gasoline/Diesel/Oil	3,575	6,576	3,431	5,247		-100%
622	Telephone					1,500	#DIV/0!
623	Heating Fuel	102					#DIV/0!
627	Staff Cell Phones	108	348	500	799		-100%
649	Professional Services	0					#DIV/0!
668	Dispatch Services						#DIV/0!
683	Minor Equipment	21,948	699	1,500	156		-100%
690	Vehicles						#DIV/0!
721	Insurance	1,513		2,904	2,168	2,977	3%
	Total MS&S	67,927	12,351	43,643	10,442	14,973	-66%
	Total Operating Expenditures	286,209	267,497	344,027	195,174	322,337	-6%
875	Indirect Cost Recovery						#DIV/0!
	NET Operating, Debt, Project & Capex	286,209	267,497	344,027	195,174	322,337	-6%

E-911 Services Fund Personnel			FY20 Budget	FY21 Budget
PERSONNEL:				
MIII	17401	Police Chief 10% (90% GF)	11,788	14,000
R5	17120	Public Safety Dispatcher	43,959	43,959
		Wages	55,748	57,959
		Merit Increases (Collective Bargaining only)	1,099	
		Overtime		
		Subtotal	1,099	-
		Total Wages	56,847	57,959
		Leave Cashout/ Payout 5% of Bargaining Unit FTE Base Wages	2,198	2,898
		Medicare @ 1.45% of Total Wages	824	840
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	992	1,032
		Employee Group Benefits $2119 per month @ 1.10 FTE	26,519	27,971
		Workers' Compensation @ .3782/$100	215	219
		PERS @ 22% of FTE Wages	12,929	12,751
		Utility Benefit @ $380/mo/FTE @ 1	4,560	5,016
		Subtotal Benefits and Taxes	48,237	50,727
		TOTAL PERSONNEL	105,084	108,686

	E-911 Services Fund (41-50)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/2020	FY21 Proposed Budget	% Diff
	REVENUE						
411	Surcharge	146,402	147,071	144,000	108,826	144,000	0%
416	Public Safety Dispatch Contract w/SOA						
	Total Revenue	146,402	147,071	144,000	108,826	144,000	0%
	EXPENSE						
PERSONNEL							
	Salaries, Benefits & Taxes		44,095	78,565	90,024	80,715	3%
	Overtime	15,232	5,042		284		
	Employee Group Health Benefits	43,344	6,518	26,519	18,254	27,971	5%
	Revision to Personnel Budget						
	Total Personnel	58,576	55,655	105,084	108,562	108,686	3%
MATERIALS, SUPPLIES, & SERVICES							
622	911 Phone Lines	1,087					
627	Staff Cell Phones	229					
646	Drug Testing	125					
649	Professional Svs.	40,656	39,444	35,500	34,217		-100%
664	Direct IT Purchases			-			
669	Purchased Services	561	17,578	5,000	1,165	54,000	980%
683	Minor Equipment			-			
685	Equipment						
721	Insurance	1,117	1,244	2,041	1,524	2,092	2%
724	Dues and Subscriptions					19,000	
732	Lease - Tower @ $400 / mo	4,806	4,800	4,800	3,600	5,800	21%
996	Administrative Overhead - IT						
	Total M,S & S	48,581	63,066	47,341	40,506	80,892	71%
	Total Operating Expense	107,157	118,721	152,425	149,068	189,578	24%
	Net Gain (Loss)	39,245	28,350	(8,425)	(40,242)	(45,578)	441%

CAPITAL PROJECTS FUND

45 Park Development Fund

46 Institutional Corridor Fund

PARK DEVELOPMENT FUND (26-50)		FY16 Actuals	FY17 Actuals	FY18 Audit	FY19 Audit	FY20 Budget	FY20 BTA 03/31/20	FY21 Budget
REVENUE								
46-490	Cash Contribution from General Fund		-					
	Total Revenues	-	-	-	-			
PROJECT EXPENSES (26-50-77X)								
	Total Project Expenses		-					
CAPITAL EXPENSES (26-50-69X)								
690	Park Development OWL Park		-		82,627			
694	Bike / Walking Paths	86,648	5,654		-			
	Total Capital Expense	86,648	5,654	-	82,627	-	-	-
Total Revenue over Expense		(86,648)	(5,654)	-	(82,627)	-	-	-

Institutional Corridor Project (45-50)		FY19 Audit	FY2020 Budget	FY2021 Proposed Budget
	REVENUES:			
45-42-411	SOA Grant			
	Total Revenues			
PROJECT EXPENDITURES				
646	Contracting Fees (Contingency Budget)	300,000	300,000	217,137
	Total Project Expenditures	300,000	300,000	217,137
Total Revenue over Expense		-300,000	-300,000	-217,137

Enterprise Funds

40 - YK - Pool

50 - Solid Waste Enterprise Fund

51 - Water & Sewer Utility Enterprise Fund

52 - Municipal Dock Enterprise Fund

53 - Leased Properties Enterprise Fund

56 - Bethel Transit System Enterprise Fund

Yukon Kuskokwim Regional Health and Aquatic Safety Training Center (40-50)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
REVENUE							
46-414	Memberships	217,014	295,543	383,160	211,392	410,441	7%
43-430	Pro Shop	43,791	41,667	42,000	26,886	44,982	7%
43-435	Concessions	70,150	68,100	55,000	48,233	70,092	27%
43-460	Entry Fees	95,235	105,901	81,500	90,517	123,831	52%
43-463	Facility Rental	11,897	49,874	12,750	26,950	44,600	250%
43-465	Program Fees	52,110	56,034	80,500	28,867	85,817	7%
	Total Operating Revenues	490,197	617,119	654,910	432,845	779,763	19%
46-412	Cash Xfer from GF: 1/12th* Retail Sales Taxes	500,794	532,507	529,583	323,282	500,000	-6%
46-413	Xfer from GF: 1/30th Alcohol Sales Taxes	33,994	15,037	6,000	16,451	6,000	0%
49-487	Interest Income	55,413	83,932	50,000	-	41,000	-18%
	Total Non-Operating Revenue	590,201	631,476	585,583	339,733	547,000	-7%
	Total Revenue	1,080,398	1,248,595	1,240,493	772,578	1,326,763	7%
EXPENSE							
MATERIALS, SUPPLIES, & SERVICES							
602	Gasoline/Diesel/Oil	920	1,459	2,400	860	2,472	3%
621	Electricity	87,114	113,542	117,000	66,602	120,510	3%
622	Telephone	1,248	1,228	750	904	773	3%
623	Heating Fuel	162,728	161,531	240,000	157,306	204,000	-15%
624	Water/Sewer/Garbage	54,993	51,638	55,000	46,205	56,650	3%
626	Water for Barges						
646	Contractor's Pass-thru expenses	673,302	749,495	1,044,704	641,188	1,064,595	2%
649	Professional Services (HealthFit @ $12,360)	140,004	144,200	148,526	87,001	148,320	0%
661	Vehicle Maint/Repairs	-	17	1,000	231		-100%
662	Prop Maint	7,787	37,359	-	68,469	50,000	
664	IT Services (Internal Service Fund)						
665	City Safety						
669	Other Professional Services	8,300	5,760	25,160	20,722	25,160	0%
683	Minor Equipment		845				
687	Land Easement Acquisition						
661	Vehicle Maint/Repairs	-		1,000		1,000	0%
721	Insurance	31,773	39,105	39,000	47,544	39,975	3%
727	Advertising Marketing						
996	Indirect Cost Recovery - I.T.	9,122	38,240	42,172	34,592	43,439	3%
997	Indirect Cost Recovery Property Maintenance		-	41,251	-	43,000	4%
998	Indirect Cost Recovery - Administration	28,478	23,653	28,755		30,000	4%
	Total Operating Expenses	1,205,769	1,368,072	1,786,718	1,171,624	1,829,894	2%
	Net Operating Deficit	(125,371)	(119,477)	(546,225)	(399,046)	(503,131)	-8%
CAPITAL EXPENDITURES (40-50-699)							
699	Server and Domain Setup		13,878	30,000	20,721	-	-100%
	Total Capital Expenditures	-	13,878	30,000	20,721	30,000	0%
	Net Operating and Capex	1,205,769	1,381,950	1,816,718	1,192,345	1,859,894	2%

% Difference (not to be in budget)

Yukon Kusokwim Regional Health and Aquatic Safety Training Center (40-50)

Healthfit Contractor Expense Budget

		FY20	FY21	% Difference (not to be in budget)
Personnel - Wages & Benefits		811,739	818,398	1%
Housing		37,080	43,822	18%
	Total Personnel	848,819	862,220	2%
545 Travel/Training				
	1st Aid/CPR	1,500	1,500	0%
	Staff Inservice Training	1,500	1,500	0%
		3,000	3,000	0%
561 Supplies				
	Office	3,000	3,000	0%
	Pool Maint	10,000	10,000	0%
	Chemical	26,000	26,000	0%
	Fitness Items	2,000	2,000	0%
	Aquatics Program	2,575	2,575	0%
	Concession Inventory	35,530	36,596	3%
	Pro-Shop Inventory	21,500	21,500	0%
		100,605	101,671	1%
580 Boiler		6,000	6,000	0%
661 Vehicle Maint		250	250	0%
663 Janitorial Supplies		20,400	20,400	0%
		26,650	26,650	0%
668 Software licenses				
	POS	7,060	7,646	8%
	Employees Scheduling	500	500	0%
		7,560	8,146	8%
563 Wearing Apparel			2,731	
683 Minor Equipment		21,000	21,000	0%
684 Donations/Awards		500	500	0%
724 Dues/Subscriptions		2,000	2,100	5%
727 Advertising		8,000	8,000	0%
733 Postage		200	200	0%
736 Bank fees		14,645	15,377	5%
790 Allowance for Special Events				
	Member Incentives	400	400	0%
	Community Events	400	450	13%
		47,145	50,758	8%
	Bldng Maint Reserve	7,500	9,000	20%
799	Misc	2,625	3,150	20%
		10,125	12,150	20%
Total Non-Personnel		195,085	202,375	4%
646 Total Contractor Pass-Thru Expense		1,043,904	1,064,595	2%
649 Contractor: Healthfit $12,360 per month		148,320	148,320	0%
	TOTAL	1,387,309	1,415,291	2%

NH

SOLID WASTE ENTERPRISE FUND SUMMARY

	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/20	FY21 Proposed Budget
Operating Revenues:	1,189,349	1,171,160	1,181,789	474,452	1,217,243
Operating Expenses for Services:					
Hauled Refuse	354,617	338,777	608,028	211,949	482,589
Landfill Operations	477,586	606,032	602,083	273,557	602,083
TOTAL OPERATING EXPENSES FOR SERVICES	832,203	944,809	1,210,111	485,506	1,084,672
Excess of Revenues over Operating Expenses for Services	357,146	226,351	(28,322)	(11,054)	132,571
Capital Outlay:					
Capital Expenditure	-	-	922,878	265,534	155,874
TOTAL CAPITAL OUTLAY	-	-	922,878	265,534	155,874
Excess of Revenue (Expenditures) over Services & CapEx	357,146	226,351	(951,200)	(276,588)	(23,303)
Non-Cash Expense					
Landfill Closure Costs			40,000		
Depreciation and Amortization			58,000		
TOTAL NON-CASH EXPENSES			98,000		-
Excess Revenues over Expenses	357,146	226,351	(1,049,200)	(276,588)	(23,303)

SOLID WASTE ENTERPRISE FUND REVENUES							% Difference (not to be in budget)
							#DIV/0!
		FY18 Audited	**FY19 Audited**	**FY20 Budget**	**FY20 BTA March 2020**	**FY21 Proposed Budget**	#VALUE!
	Revenue						#DIV/0!
50-44-412	Commercial Garbage Pickup	756,177	745,035	762,976	308,187	785,865	3%
50-44-413	Residential Garbage Pickup	328,059	329,445	325,987	140,216	335,767	3%
50-44-416	Landfill Dump Fee	105,113	96,680	92,826	26,049	95,611	3%
	Total Solid Waste Services	1,189,349	1,171,160	1,181,789	474,452	1,217,243	3%
50-44-420	Recycling Income		-				#DIV/0!
	Total Recycling Operations	-	-	-	-	-	#DIV/0!
50-45-434	Utility Penalty & Interest		-				#DIV/0!
50-45-437	Service Fee		-				#DIV/0!
	Total Revenue	1,189,349	1,171,160	1,181,789	474,452	1,217,243	3%

Hauled Refuse Personnel

			FY20 Budget	FY21 Budget
PERSONNEL				
MIII	19401	Public Works Director @ 5%	6,068	6,220
R4	19101	Admin Asst @ 5%	2,360	2,360
R6	24101	Utility Foreman (20% of base salary)	10,732	10,732
R4	23102	Landfill Manager	85,266	85,266
T	23106	Temporary Worker (5.15 - 10.15, 800 hrs @ 17.60/hr)		14,080
T	23107	Temporary Worker (5.15 - 10.15, 800 hrs @ 17.60/hr)		14,080
R4	23105	Landfill Technician	42,738	
		Wages	147,164	132,738
		Merit Increases (Bargaining Unit only)	3,468	2,459
		Overtime	10,250	10,250
		Total Wages	160,882	145,447
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	7,055	7,272
		Medicare @ 1.45% of Total Wages	2,333	2,109
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	1,634	1,502
		Employee Group Benefits @ $2119 Per Month @ 1.30 FTE	40,984	33,056
		Workers' Compensation @ 5.2359/$100	4,905	7,615
		PERS @ 22% of FTE Wages	35,394	25,803
		Utility Benefit @ $380/mo/FTE @ 1.3	10,488	5,928
		BENEFITS AND TAXES	102,793	83,286
		TOTAL PERSONNEL	263,675	228,733

LH

Hauled Refuse (50-70)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes	129,978	155,526	310,295	113,215	185,427	-40%
	Overtime	5,366	6,689	10,250	7,067	10,250	0%
	Employee Group Health Benefits	28,196	30,235	40,984	21,694	33,056	-19%
	Revision to Personnel Budget			-			
	Total Personnel	163,540	192,450	361,529	141,976	228,733	-37%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	115	-	5,000		500	-90%
561	Supplies	765	799	500	4	500	0%
563	Wearing Apparel	623	136	500	590	500	0%
567	Salt		-				
600	Tires/Wheels/Chains	6,541	-	8,000	-	8,000	0%
601	Vehicle Parts	47	9,232	20,000	5,009	20,000	0%
602	Gasoline/Diesel/Oil	17,447	16,476	21,600	11,576	21,600	0%
621	Electricity			3,000	26,820		-100%
622	Telephone						
627	Staff Cell Phone			840			-100%
661	Vehicle Maint/Repair (ISF 57)	49,967	47,674	75,079		91,753	22%
662	Property Maintenance		-				
669	Other Purchased Services	28	245	500	20	500	0%
683	Minor Equipment	11,563	32,339		-		
691	4 Yard Dumpsters		-	40,000		40,000	0%
704	Deprec-M&E	23,888					
705	Depreciation-Vehicles	39,607					
721	Insurance	3,497	3,995	6,230	4,133	6,386	2%
722	Insurance - Deductible & Other		-				
724	Dues & Subscriptions	30	-				
727	Advertising		-				
738	Bad Debt Expense	6,185	1,294	3,000	-		-100%
799	Miscellaneous	-	-				
997	Administrative Overhead -Utility Billing /I.T.	-	-				
998	Administrative Overhead - I.C.R.	30,774	34,137	62,250	21,821	64,118	3%
	Total MS&S	191,077	146,327	246,499	69,973	253,856	3%
	Total Operating Expenses	354,617	338,777	608,028	211,949	482,589	-21%
CAPITAL EXPENSES							
699	Xfer to F58-Fleet Replacement Fund						
	Total Capital Expenses	-	-	-	-	-	
	Total Operating, Debt, Projects & Capital	354,617	338,777	608,028	211,949	482,589	-21%

Landfill Operations Personnel			FY20 Budget	FY21 Budget
PERSONNEL				
MIII	19401	Public Works Director @ 5%	6,068	6,220
R4	19101	Admin Asst @ 5%	2,360	2,360
R6	24101	Utility Foreman (20% of base salary)	10,732	10,732
R4	23102	Landfill Manager	85,266	85,266
R3	23103	Landfill Technician	42,738	42,738
R4	23105	Driver ($42,763 @ 50% LF, 25% S&R, 12.5% HW, 12.5% HS)	25,530	21,382
		Wages	172,694	168,697
		Merit Increases (Bargaining Unit only)	3,468	4,217
		Overtime	10,250	20,000
		Total Wages	186,412	192,914
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	7,055	8,435
		Medicare @ 1.45% of Total Wages	2,333	2,797
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	1,634	3,003
		Employee Group Benefits @$2119 per month * 2.8 FTE	55,448	71,198
		Workers' Compensation @ 3.0485/$100 total wages	4,905	5,881
		PERS @ 22% of FTE Wages	35,394	42,441
		Utility Benefit @ $380/mo/FTE @ 2.8	10,488	12,768
		BENEFITS AND TAXES	117,256	146,523
		TOTAL PERSONNEL	303,668	339,437

MC

	Landfill Operation (50-71)	FY18 Audited	FY19 Audited	FY20 Budget	BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	190,367	200,480	212,440	97,447	279,049	31%
	Overtime	18,752	10,818	10,250	22,002	-	-100%
	Employee Group Health Benefits	42,656	30,923	55,448	14,380	71,198	28%
	Total Personnel	251,775	242,221	278,138	133,829	350,247	26%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	1,769	268	3,000	-	5,000	67%
561	Supplies	1,833	41,004	5,000	772	5,000	0%
563	Wearing Apparel	1,428	672	1,500	1,040	1,500	0%
567	Salt		-	30,000	30,000	30,000	0%
576	Gravel		-	-			
600	Tires and Wheels	7,679	-				
601	Vehicle Parts	1,339	7,420	10,000	5,028	10,000	0%
602	Gasoline/Diesel/Oil	6,396	14,022	12,000	13,251	20,000	67%
621	Electricity	2,514	3,251	3,000	3,532	3,000	0%
622	Telephone	595	-				
623	Heating Fuel	2,663	3,925	3,600	-	3,060	-15%
627	Staff Cell Phone	321	459	840	235	840	0%
648	Administrative Costs	2	-				
649	Professional Services (Landfill Closure Study)	-	57,800		(12,800)		
650	Lab Tests	4,900	-				
661	Vehicle Maint/Repair (ISF 57)	65,380	68,499	75,079	35,591	91,753	22%
662	Property Maintenance Allocation		22,416	27,836	35,423		-100%
669	Other Purchased Services	4,087	19,338	5,000	1,366	5,000	0%
683	Minor Equipment	1,081	3,091	8,000	1,260	5,000	-38%
707	Landfill Closure Costs	59,931	59,931				
721	Insurance	3,825	3,890	6,525	3,167	6,688	2%
724	Dues and Subscriptions	10	40	50	52	50	0%
727	Advertising	-	-	-			
738	Bad Debts Expense	1,026	874				
799	Miscellaneous Expense	100	-				
996	Administrative Overhead - IT	14,512	14,891	15,494	11,680	15,958	3%
998	Administrative Overhead - I.C.R.	44,420	42,020	47,560	10,131	48,987	3%
	Total MS&S	225,811	363,811	254,484	139,728	251,836	-1%
	Total Operating Expenses	477,586	606,032	532,622	273,557	602,083	13%
CAPITAL EXPENSES							
690	End Dump		-	190,889			-100%
691	963K Track Loader		-	356,455			-100%
692	Service Road for Landfill		-	40,000		103,000	158%
699	Belly Dump Truck		-	70,000			-100%
693	950M Wheel Loader		-	265,534	265,534		-100%
69X	F250 Pick Up		-			52,874	
	Total Capex	-	-	922,878	265,534	155,874	-83%
	Total Operating & Capex	477,586	606,032	1,455,500	539,091	757,957	-48%

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WATER & SEWER UTILITY FUND SUMMARY

	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March	FY21 Proposed Budget	% Difference (not to be in budget)
Operating Revenues:	6,972,875	7,194,426	7,471,417	4,209,816	8,051,757	8%
Operating Expenses for Services:						
51-81 Hauled Water	1,299,876	792,823	2,088,941	1,356,467	2,026,327	-3%
51-85 Hauled Sewer	1,211,150	675,587	1,967,257	1,158,582	2,542,591	29%
51-82 Piped Water	381,137	241,045	816,202	342,062	782,068	-4%
51-86 Piped Sewer	591,118	372,210	821,492	533,841	776,835	-5%
51-83 Water Treatment - Bethel Heights	508,754	359,262	687,363	560,559	688,596	0%
51-84 Water Treatment - City Subdivision	417,491	381,350	831,349	533,709	1,017,352	22%
51-87 Sewer Lagoon	74,956	58,822	204,974	109,859	262,617	28%
TOTAL OPERATING EXPENSES FOR SERVICES	4,484,482	2,881,099	7,417,577	4,595,079	8,096,385	9%
Excess of Revenues over Operating Expenses for Services	2,488,393	4,313,327	53,840	(385,263)	(44,628)	-183%
Less: Operating Expenses for Non-Services:						
51-80 Utility Billing	176,254	102,240	273,685	130,971	934,465	241%
TOTAL OPERATING EXPENSES FOR NON-SERVICES	176,254	102,240	273,685	130,971	934,465	241%
Excess of Revenues over Svs. & Non-Svs. Expenses	2,312,139	4,211,087	(219,846)	(516,234)	(979,093)	345%
Less: Project Expenses:						
TOTAL PROJECT EXPENSES	34,740	-	169,740	130,971		-100%
Excess of Rev. over Svs. & Non-Svs. & Project Expenses	2,277,399	4,211,087	(389,586)	(647,205)	(979,093)	151%
Less: Capital Outlay:						
USDA W/S Reserve			382,320			-100%
TOTAL CAPITAL OUTLAY	394,000	-	382,320			-100%
Subtotal	1,883,399	4,211,087	(771,906)	(647,205)	(979,093)	27%
Transfers In (Out):						
Piped Water-Pick up w/Service Bed	-	-			60,000	
Piped sewer-Ford F350 Service Truck					40,000	
Water Short Lived Assets						
Sewer Short Lived Assets					376,120	
Debt Payment-Avenues						
Trans out to Fleet Replacement Fund (Sewer Trucks)					(1,573,938)	
TOTAL TRANSFERS IN (OUT)	-	-	-	-	(1,097,818)	
Net Fund Income (Loss) Before Non-Cash Expense	1,883,399	4,211,087	(771,906)	(647,205)	(2,076,911)	169%
Excess Revenue (Deficit) over All Expense	733,399	4,211,087	(1,921,906)	(647,205)	(2,076,911)	8%

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WATER & SEWER UTILITY FUND REVENUES

	REVENUES	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/2020	FY21 Proposed Budget	% Difference (not to be in budget)
51-42-410	Hauled Water	2,788,023	2,908,777	2,798,807	1,256,777	2,882,771	3%
51-42-412	Metered Piped Water (Comm.)	418,242	497,944	1,035,290	228,282	1,066,349	3%
51-42-414	Unmetered Piped Water (Res.)	808,037	837,450	808,639	365,464	832,898	3%
51-42-416	Contract Water	13,197	10,160	10,675	6,080	10,995	3%
51-42-436	Pumphouse Water	17,377	20,794	18,859	19,187	19,425	3%
	Total Water Services	4,044,876	4,275,125	4,672,270	1,875,790	4,812,438	3%
51-43-411	Hauled Sewer	1,537,187	1,600,539	1,648,000	712,635	1,697,440	3%
51-43-412	Metered Piped Sewer (Comm.)	767,502	690,948	867,887	1,351,287	893,924	3%
51-43-414	Unmetered Piped Sewer (Res.)	238,942	248,419	242,255	108,568	249,523	3%
51-43-416	Contract Sewer & Lagoon Dump	22,669	16,124	24,828	5,998	25,573	3%
	Total Sewer Services	2,566,300	2,556,030	2,782,970	2,178,488	2,866,459	3%
51-45-434	Utility Penalty & Interest	45,830	21,859	38,163	15,453	39,308	3%
51-45-435	Reconnect Fee	2,590	4,420	2,758	140	2,841	3%
51-45-437	Service Fee		-			-	
51-45-438	Customer Sales - Materials		-			-	
51-45-450	Senior Discounts	(46,086)	(50,841)	(46,000)	(22,107)	(47,380)	3%
51-45-467	NSF Fees/Credit Card Surcharge	60	150	130	65	134	3%
51-45-468	Utility Inspection Fee	2,020	2,389	2,000	1,173	2,060	3%
51-45-469	Service Repairs for Customers		-			-	
51-27200	Water Subscription Fees *	166,325	173,955	168,395	76,332	173,447	3%
51-27300	Sewer Subscription Fees *	178,212	184,009	177,428	80,719	182,751	3%
51-45-487	Investment Income	10,489	22,970	16,000		16,480	3%
51-49-466	Cash Over/Short	5	230	(100)	(340)	(103)	3%
51-49-495	Miscellaneous Income	2,254	4,130	3,226	4,103	3,323	3%
	Total Miscellaneous	361,699	363,271	362,000	155,538	372,860	3%
	Total Revenues	6,972,875	7,194,426	7,817,240	4,209,816	8,051,757	3%
	Designated to Capital Improvements and Depreciation Funding			345,823			-100%
TOTAL REVENUES		6,972,875	7,194,426	7,471,417	4,209,816	8,051,757	8%

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Utility Billing Personnel			FY20 Budget	FY21 Budget
PERSONNEL				
R5	13104	Accounting Specialist I (Utility Billing)	53,437	60,597
R4	13106	Accounting Specialist I @ 75% w/ 25% to 10-53 (Finance Front Desk)	34,491	45,448
		Wages	87,929	106,045
		Merit Increases (Bargaining Unit only)	2,198	2,651
		Overtime	1,025	2,000
		Total Wages	91,152	110,696
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	4,396	5,535
		Medicare @ 1.45% of Total Wages	1,322	1,605
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	1,322	1,970
		Employee Group Benefits @ $2009 per mo @ 1.75 FTE	42,189	42,189
		Workers' Compensation @ .2672/$100 of Total Wages	244	294
		PERS @ 22% of FTE Wages	20,053	24,353
		Utility Benefit @ $380/mo/FTE @ 1.75	7,980	7,980
		BENEFITS & TAXES	77,506	83,926
		TOTAL PERSONNEL	168,658	194,622

Utility Billing (51-80)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes	70,525	97,109	125,444	36,610	150,433	20%
	Overtime	785	399	1,025	102	2,000	95%
	Employee Group Health Benefits	35,334	23,688	42,189	12,513	42,189	0%
	Total Personnel	106,644	121,196	168,658	49,225	194,622	15%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	-	-	2,000	-	2,000	0%
561	Supplies	1,721	2,571	4,000	4,955	4,000	0%
622	Telephone		-				
623	Heating Fuel		-				
648	Outsourced Services	13,883	-				
649	Online Bill Pay	2,728	3,200	3,000	2,931	4,000	33%
661	Vehicle Maint/Repairs		-				
662	Property Maintenance		-				
664	IT Services (Internal Service Fund)		-				
665	City Safety		-				
669	Other Purchased Services		-				
683	Minor Equipment		-	1,500		7,000	367%
685	Equipment		-				
721	Insurance	510	966	932	695	955	3%
727	Advertising		-	500		-	-100%
733	Postage	3,400	13,459	13,000	10,032	15,000	15%
735	Finance Charges/Penalties		-				
736	Bank Charges	38,687	42,722	36,500	31,783	42,000	15%
799	Miscellaneous	-	122	500	-	500	0%
875	Indirect Cost Recovery		-				
996	Administrative Overhead IT Services	14,098	13,619	14,256	10,747	14,684	3%
998	Administrative Overhead ICR	20,473	25,581	28,839	20,603	29,704	3%
	Total MS&S	95,500	102,240	105,027	81,746	119,843	14%
	Total Operating Expenses	202,144	223,436	273,685	130,971	314,465	15%
PROJECT EXPENSES							
777	Boiler Operating Expenses	-	-	620,000	297,485	620,000	0%
	Total Project Expenses	-	-	620,000	297,485	620,000	0%
CAPITAL EXPENSES							
690			-				
	Total Capital Expenses		-				
	Total Operating, Debt, Projects & Capital	202,144	223,436	893,685	428,456	934,465	5%

Hauled Water Personnel				
			FY20 Budget	FY21 Proposed Budget
PERSONNEL				
MIII	19401	Public Works Director @ 5%	6,068	6,220
R4	19101	Admin Asst @ 5%	2,360	2,360
R6	24101	Utility Foreman (50% of base salary)	27,591	27,591
R4		Administrative Assistant-Water/Sewer (50% of base salary)		24,796
R4	24103	Driver	80,563	80,563
R4	24104	Driver	42,738	42,738
R4	24105	Driver	43,939	43,939
R4	24106	Driver	51,939	51,939
R4	24107	Driver	42,914	42,914
R4	24108	Driver	42,738	42,738
R4	24109	Driver	45,989	45,989
R4	24110	Driver	59,154	59,154
R4	23105	Driver ($47,110 @ 50% HR, 25% S&R, 12.5% HW, 12.5% HS)	6,338	6,338
		Wages	452,330	477,278
		Merit Increases (Bargaining Unit only)	11,157	11,932
		Overtime	125,000	137,000
		Subtotal	136,157	148,932
		Total Wages	588,487	626,210
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	22,313	23,864
		Medicare @ 1.45% of Total Wages	8,533	9,080
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	6,379	39,900
		Employee Group Benefits @ $2119 per month @ 9.1 FTE	210,945	231,395
		Workers' Compensation @ 2.5833/$100 of Total Wages	15,202	16,427
		PERS @ 22% of FTE Total Wages	129,467	137,766
		Utility Benefit @ $380/mo/FTE @ 9.1	39,900	41,496
		BENEFITS AND TAXES	432,740	432,740
		TOTAL PERSONNEL	1,021,227	1,058,950

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	HAULED WATER (51-81)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	590,349	699,954	685,282	443,463	690,555	1%
	Overtime	124,544	148,856	125,000	94,669	137,000	10%
	Employee Group Health Benefits	190,851	157,026	210,945	120,035	231,395	10%
	Revision to Personnel Budget	-		-			
	Total Personnel	905,744	1,005,836	1,021,227	658,167	1,058,950	4%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	1,804	-	2,000	1,853	3,000	50%
561	Supplies	11,207	2,546	10,000	4,463	10,000	0%
563	Wearing Apparel	368	6,081	10,000	4,227	10,000	0%
567	Calcium Chloride		-				
600	Tires/Wheels/Chains	21,206	42,363	42,000	20,900	42,000	0%
601	Vehicle Parts	27,216	113,439	180,000	101,717	50,000	-72%
602	Gasoline/Diesel/Oil	106,325	116,455	120,000	131,726	150,000	25%
621	Electricity	10,698	7,938	10,500	5,954	10,500	0%
622	Telephone	328	34	650	25	650	0%
623	Heating Fuel	14,490	17,058	14,500	13,898	12,325	-15%
626	Water/Sewer/Garbage	8,200	8,523	8,500	3,602		-100%
627	Cell Phones - 2	382	881	840	669	840	0%
646	HW Drug Testing	685					
650	Lab Tests	1,991	1,800	5,000	1,300	5,000	0%
661	Vehicle Maint/Repair (ISF 57)	248,246	197,703	310,326	111,092	379,244	22%
662	Property Maint.-Charge Back Allocation		37,359	46,393	59,038		-100%
665	City Safety		-	1,000	-		-100%
669	Other Purchased Services	2,451	613	5,000	4,605	5,000	0%
683	Minor Equipment	1,010	2,083	4,000	1,657	4,000	0%
721	Insurance	47,033	53,153	86,739	71,180	88,907	2%
722	Insurance - Ded Exp & Other	-	10,481	10,000	44,316	-	-100%
724	Dues & Subscriptions	75	-	80		80	0%
727	Advertising		-				
738	Bad Debt Expense	12,351	29,353	10,000			-100%
777	Contaminated Soil Processing		62				
799	Miscellaneous	212	554	2,000		2,000	0%
996	Administrative Overhead - IT Services	12,854	12,916	13,563	10,225	13,970	3%
998	Administrative Overhead	164,496	131,428	174,623	105,853	179,862	3%
	Total MS&S	693,628	792,823	1,067,714	698,300	967,378	-9%
	Total Operating Expenses	1,599,372	1,798,659	2,088,941	1,356,467	2,026,327	-3%
CAPITAL EXPENSES							
690	Engine		-	37,323			-100%
69X	Fleet Mgmt. Software/Tablets/Connectivity					25,000	
69X	Water Truck		-			300,000	
699	Xfer to F58-Fleet Replacement Fund		-		224,823		
	Total Capex	-	-	37,323	224,823	325,000	771%
	Total Operating & Capex	1,599,372	1,798,659	2,126,264	1,581,290	2,351,327	11%

Piped Water Personnel				
			FY20 Budget	FY21 Proposed Budget
PERSONNEL				
MIII	**19401**	Public Works Director @ 10%	12,137	12,440
R4	**19101**	Admin Asst @ 10%	4,720	4,720
R6	**25101**	Utility Maintenance Foreman (30% of base salary)	19,566	19,566
R4	**25102**	Utility Maintenance Worker (45% of base salary)	25,155	25,155
R4	**25103**	Utility Maintenance Worker (45% of base salary)	33,705	33,705
R4	**25104**	Utility Maintenance Worker (45% of base salary)	36,253	36,253
R4	**25105**	Utility Maintenance Worker (45% of base salary)	32,100	32,100
R4		Temporary Maintenance Worker (5.1-9.1, 800 hrs @ 19/hr)	15,200	15,580
		Wages	178,835	179,519
		Merit Increase (Bargaining Unit only)	3,787	3,787
		Overtime	30,750	34,375
		Total Wages	213,373	217,681
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	7,575	8,976
		Medicare @ 1.45% of Total Wages	2,874	3,156
		Unemployment Ins @ 1.78% of Wages ($39,900 base)	1,634	1,634
		Employee Group Benefits $2119 per month @2.3 FTE	55,448	58,484
		Workers' Compensation @ 2.5833/$100 of Total Wages	5,119	5,623
		PERS @ 22% of Total Wages	43,598	47,890
		Utility Benefit @ $380/mo/FTE @ 2.30	10,488	10,488
		BENEFITS AND TAXES	126,736	136,251
		TOTAL PERSONNEL	518,944	533,452

	Piped Water (51-82)	FY18 Audited	FY19 Audited	FY20 Budget	BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	167,547	226,860	432,746	133,708	440,592	2%
	Employee Group Health Benefits	57,475	42,314	55,448	30,397	58,484	5%
	Overtime	31,363	39,904	30,750	28,210	34,375	12%
	Total Personnel	256,385	309,078	518,944	192,315	533,452	3%
545	Training/Travel	1,466	6,781	5,000		5,000	0%
561	Supplies	3,811	5,517	6,000	2,774	6,000	0%
563	Wearing Apparel	814	2,544	3,000	1,998	3,000	0%
590	Glycol Supplies		-				
592	Plumbing Supplies	2,238	24,154	15,000	2,141	15,000	0%
600	Tires/Chains/Wheels		-	1,200		500	-58%
601	Vehicle Parts	868	11,524	8,000	5,294	1,500	-81%
602	Gasoline/Diesel/Oil	7,738	7,161	15,000	6,969	15,000	0%
621	Electricity	4,180	2,980	5,500	5,585	5,500	0%
622	Telephone	921	117	100	49	100	0%
623	Heating Fuel	22,268	23,537	25,000	19,128	21,250	-15%
626	Water/Sewer/Garbage	498	511	600	392		-100%
627	Cell Phone - 1	585	763	1,680	470		-100%
648	Administrative Costs	2					
649	Engineering Services		36,087	25,000		25,000	0%
650	Lab Test	1,880	-				
661	Vehicle Maint/Repair (ISF 57)	2,828	1,907	3,003	1,421	3,670	22%
662	Property Maint.		-				
664	IT Services (Internal Service Fund)		-			15,245	
665	City Safety		-	2,000		2,000	0%
669	Other Purchased Services	35	768	1,500	82	1,500	0%
683	Minor Equipment	1,678	35,264	25,000	3,269	25,750	3%
685	Equipment				3,269		
703	Depreciation-Bldgs/Plants	462,319	563,629				
705	Depreciation-Vehicles	2,192					
721	Insurance	3,348	4,104	6,646	4,897	6,812	2%
722	Insurance-Ded Exp & Other		-				
724	Dues & Subscriptions	30					
727	Advertising	-	914	1,000	17	1,000	0%
732	Equipment Rental		-				
735	Finance Charges/Penalties		-	55,000	41,250		-100%
738	Bad Debts Expense	16,934	13,167				
799	Miscellaneous	10	-				
996	Administrative Overhead - IT Services		14,096	14,801	11,157	15,245	3%
998	Administrative Overhead ICR	49,223	49,149	77,228	39,585	79,545	3%
	Total MS&S	585,866	804,674	297,258	149,747	248,616	-16%
	Total Operating Expenses	842,251	1,113,752	816,202	342,062	782,068	-4%
PROJECT EXPENSES							
777	Culverts (3 @ $70k)		0		176,153		
	Total Project Expenses	-	-	-	176,153	-	
	Total Operating and Project Expenditures	842,251	1,113,752	816,202	518,215	782,068	-4%
Capital Expenditures							
690	**Service Truck**		-	62,500			-100%
	Total Capital Expenses	0	0	62,500	0	0	-100%
	Total Operating, Debt, Projects & Capital	842,251	1113752	878,702	518,215	782,068	-11%

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Bethel Heights Water Treatment Personnel

			FY2020 Budget	FY2021 Proposed Budget
PERSONNEL				
MIII	19401	Public Works Director @ 5%	6,068	6,220
R4	19101	Admin Asst @ 5%	2,360	2,360
R6	25101	Utility Maintenance Foreman (15% of base salary)	9,784	9,784
R4	25106	Water Treatment Operator - Bethel Heights	80,563	80,563
R4	25107	Water Treatment Operator (50% of base salary)	22,433	22,433
		Wages	121,208	121,360
		Merit Increases (Bargaining Unit only)	2,878	2,878
		Overtime	35,875	37,000
		Total Wages	159,961	161,238
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wa	5,757	6,068
		Medicare @ 1.45% of Total Wages	2,319	2,338
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	1,243	1,882
		Employee Group Benefits $2119 per month @ 2.65 FTE	42,189	67,384
		Workers' Compensation @ 2.5833/$100 of Total Wages	4,132	4,165
		PERS @ 22% of Total Wages	35,192	35,472
		Utility Benefit @ $380/mo/FTE @ 2.65	7,980	2,669
		BENEFITS AND TAXES	98,812	119,978
		TOTAL PERSONNEL	258,774	281,217
		TOTAL PERSONNEL	258,774	281,217

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Bethel Heights Water Treatment Facility (51-83)		FY18 Audited	FY19 Audited	FY20 Budget	BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	182,509	188,910	180,710	176,832	176,832	-2%
	Employee Group Health Benefits	23,921	24,465	42,189	37,000	67,384	60%
	Overtime	33,466	34,507	35,875	67,384	37,000	3%
	Total Personnel	239,896	247,882	258,774	281,217	281,217	9%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	11,608	2,302	4,000	2,182	4,000	0%
561	Supplies	7,298	1,607	4,000	2,232	4,000	0%
563	Wearing Apparel	480	516	1,500	548	1,500	0%
567	Chemicals	67,923	52,933	55,000	25,035	55,000	0%
592	Plumbing Supplies	506	2,572	5,000	-	5,000	0%
600	Tires & Wheels		-				
602	Gasoline/Diesel/Oil	471	-				
621	Electricity	79,672	79,141	90,000	67,208	90,000	0%
622	Telephone	378	-	500	-	500	0%
623	Heating Fuel	123,626	119,303	130,000	99,091	110,500	-15%
649	Engineering Services	-	-	2,000	-	2,000	0%
650	Lab Tests	2,634	1,913	12,000	5,448	12,000	0%
661	Vehicle Maint/Repair (ISF 57)	2,380	1,907	3,003	1,421		-100%
662	Property Maint.		-				
665	City Safety		-	6,000	-		-100%
669	Other Purchased Services	2,723	6,025	10,000	8,119	15,000	50%
683	Minor Equipment	9,698	23,548	25,000	8,891	25,000	0%
685	Equipment		-				
721	Insurance	10,821	13,232	21,729	16,040	22,272	2%
727	Advertising	103	560	500	-	500	0%
735	Finance Charges/Penalties		-				
771	Filters		-				
996	Administrative Overhead - IT Services	13,269	13,361	14,108	10,635	14,531	3%
998	Administrative Overhead ICR	38,135	40,342	44,249	32,492	45,576	3%
	Total MS&S	371,725	359,262	428,589	279,342	407,379	-5%
	Total Operating Expenses	611,621	607,144	687,363	560,559	688,596	0%
PROJECT EXPENSES							
772	Cleaning Water Storage Tank		49,925	50,000	150		-100%
773	Bethel Heights Improvement			70,000	27,094		-100%
	Total Project Expenses	-	49,925	120,000	27,244	-	-100%
	Total Operating & Project Expenditures	611,621	657,069	807,363	587,803	688,596	-15%

City Sub Water Treatment Personnel

			FY 2020 Budget	FY 2021 Budget
PERSONNEL				
MIII	19401	Public Works Director 5%	6,068	6,220
R4	19101	Admin Asst @ 5%	2,360	2,360
R6	25101	Utility Maintenance Foreman (15% of base salary)	9,784	9,784
R5	25108	Water Treatment Facilities Coordinator	80,935	80,935
R6	25109	Water Treatment Operator	63,123	63,123
R4	25107	Water Treatment Operator (50% of base salary)	22,433	22,433
		Wages	184,703	184,854
		Merit Increases	4,466	4,621
		Overtime	35,875	37,000
		Total Wages	225,043	226,476
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wa	8,932	9,243
		Medicare (1.45% of Salary)	3,263	3,284
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	1,953	1,953
		Employee Group Benefits $2009 per month @ 2.75 FTE	66,297	69,927
		Workers' Compensation @ 2.5833/$100 of Total Wages	5,814	5,851
		PERS @ 22% of Total Wages	49,510	49,825
		Utility Benefit @ $380/mo/FTE @ 2.75	12,540	12,540
		BENEFITS & TAXES	148,308	148,308
		TOTAL PERSONNEL	373,351	559,638

City Sub Water Treatment Facility (51-84)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:						
Salaries, Benefits & Taxes minus EGHB	155,755	211,257	271,179	151,282	452,711	67%
Employee Group Health Benefits	50,283	38,838	66,297	26,070	69,927	5%
Overtime	27,300	37,210	35,875	52,052	37,000	3%
Total Personnel	233,338	287,305	373,351	229,404	559,638	50%
MATERIALS, SUPPLIES, & SERVICES						
545 Training/Travel	2,350	1,411	5,000	4,106	5,000	0%
561 Supplies	9,926	1,671	2,500	2,370	2,500	0%
563 Wearing Apparel	480	780	1,500	-	1,500	0%
567 Chemicals	37,883	114,190	100,000	79,544	100,000	0%
592 Plumbing Supplies	-	799	3,000	-	3,000	0%
600 Tires/Chains/Wheels		-	1,500	-	1,500	0%
602 Gasoline/Diesel/Oil	663	207	1,000	1,228	1,000	0%
621 Electricity	47,363	60,109	60,000	47,995	70,000	17%
622 Telephone	35	34	100	25	100	0%
623 Heating Fuel	86,405	95,642	150,000	76,147	127,500	-15%
649 Engineering Services	-	-	-			
650 Lab Tests	1,515	9,833	10,000	15,610	10,000	0%
661 Vehicle Maint/Repair (ISF 57)	2,424	1,907	3,003	1,431	15,000	400%
662 Property Maint.		-				
665 City Safety		-	2,500	-		-100%
669 Other Purchased Services	8,127	2,115	5,000	2,696	5,000	0%
683 Minor Equipment	2,714	12,018	20,000	16,791	20,000	0%
703 Depreciation-Bldgs/Plants	144,033	144,033				
704 Depreciation-M&E Water	5,028	5,028				
721 Insurance	6,767	8,313	13,560	988	13,899	2%
727 Advertising	35	500		9,987		
996 Administrative Overhead - IT Services	14,512	14,704	15,494	8,877	15,958	3%
998 Administrative Overhead- ICR	41,845	57,117	63,841	36,510	65,756	3%
Total MS&S	412,105	530,411	457,998	304,305	457,714	0%
Total Operating Expense	645,443	817,716	831,349	533,709	1,017,352	22%
PROJECT EXPENSES						
772 Cleaning Water Storage Tank		49,625				
Total Project Expense	-	49,625	-	-	-	
Total Operating & Project Expenditures	645,443	867,341	831,349	533,709	1,017,352	22%
CAPITAL EXPENSES						
Total Capital Expenses		-				
Total Operating, Debt, Projects & Capital	645,443	867,341	831,349	533,709	1,017,352	22%

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Hauled Sewer Personnel

			FY 2020 Budget	FY 2021 Proposed Budget
PERSONNEL				
MIII	19401	Public Works Director @ 5%	6,068	6,220
R4	19101	Admin Asst @ 5%	2,360	2,360
R6	24101	Utility Foreman (50% of base salary)	27,591	27,591
R4		Administrative Assistant - Water/Sewer (50% of base salary)		24,796
R4	24112	Driver	51,939	51,939
R4	24113	Driver	71,334	71,334
R4	24114	Driver	69,593	69,593
R4	24115	Driver	42,729	42,729
R4	24116	Driver	45,989	45,989
R4	24117	Driver	42,729	42,729
R4	24118	Driver	42,729	42,729
R4	24119	Driver	56,696	56,696
R4	24120	Driver	45,989	45,989
		Driver ($47,110 @ 50% HR, 25% S&R, 12.5% HW, 12.5% HS)	6,338	6,338
		Wages	512,083	537,031
		Merit Increases (Bargaining unit only)	12,650	13,426
		Overtime	125,000	125,000
		Total Wages	649,734	675,457
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	25,301	26,852
		Medicare (1.45% of Salary)	9,421	9,963
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	6,910	7,315
		Employee Group Health Benefit $2119 per month @ 10.23 FTE	234,571	260,128
		Workers' Compensation @ 2.8308/$100 of Total Wages	18,393	19,121
		PERS @ 22% of Total Wages	142,941	148,601
		Utility Benefit @ $380/mo/FTE @ 10.23	44,346	46,649
		BENEFITS AND TAXES	481,883	518,628
		TOTAL PERSONNEL	1,643,701	1,731,117

	Hauled Sewer (51-85)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							#DIV/0!
	Salaries, Benefits & Taxes minus EGHB	612,229	628,045	772,046	378,973	1,345,988	74%
	Employee Group Health Benefits	234,742	208,625	234,571	122,119	260,128	11%
	Overtime	73,151	125,927	125,000	80,630	125,000	0%
	Total Personnel	920,122	962,597	1,131,617	581,722	1,731,117	53%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	254		300	-		-100%
561	Supplies	6,580	1,631	7,000	10,714	7,000	0%
563	Wearing Apparel	2,525	164	7,000	5,766	7,000	0%
600	Tires/Chains/Wheels	11,341	3,701	12,000	10,960	12,000	0%
601	Vehicle Parts	34,673	62,896	50,000	50,889	40,000	-20%
602	Gasoline/Diesel/Oil	93,305	109,976	110,000	78,820	110,000	0%
621	Electricity	6,994	7,576	8,300	7,959	8,300	0%
622	Telephone	31	-	400	-	400	0%
623	Heating Fuel	11,658	16,680	12,000	13,898	10,200	-15%
627	Cell Phone			840	-	840	0%
626	Water/Sewer/Garbage	8,200	8,051	9,000	3,602	9,000	0%
661	Vehicle Maint/Repair (ISF 57)	294,754	207,669	310,326	147,293	310,326	0%
662	Property Maint.		37,359		59,038		
669	Other Purchased Services	4,975	5,786	7,000	4,328	7,000	0%
683	Minor Equipment	725	(471)	3,100	280	3,100	0%
705	Depreciation Vehicles		111,861				
721	Insurance	37,617	44,942	70,082	52,314	71,834	2%
722	Insurance Ded Exp & Other	339	8,153	20,000	-		-100%
724	Dues & Subscriptions	30		30	-		-100%
738	Bad Debts Expense		26,348				
799	Miscellaneous	196	-	1,200	60	1,200	0%
996	Administrative Overhead - IT Services	415	11,597	13,563	10,225	13,970	3%
998	Administrative Overhead- ICR	157,935	149,877	193,499	120,714	199,304	3%
	Total MS&S	672,547	813,796	835,640	576,860	811,474	-3%
	Total Operating Expenses	1,592,669	1,776,393	1,967,257	1,158,582	2,542,591	29%
CAPITAL EXPENSES							
69X	Fleet Mgmt. Software/Tablets/Connectivity					25,000	
699	Short Lived Asset Reserve			182,825			-100%
692	Sewer Truck					300,000	
	Total Capex	-	-	182,825	-	325,000	78%
	Total Operating, Projects & Capex	1,592,669	1,776,393	2,150,082	1,158,582	2,867,591	33%

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Piped Sewer Personnel

			FY 2020 Budget	FY 2021 Proposed Budget
PERSONNEL				
MIII	19401	Public Works Director @ 10%	11,788	12,083
R4	19101	Admin Asst @ 10%	4,720	4,720
R6	25101	Utility Maintenance Foreman (30% of base salary)	19,566	19,566
R4	25102	Utility Maintenance Worker (45% of base salary)	25,155	25,155
R4	25103	Utility Maintenance Worker (45% of base salary)	33,705	33,705
R4	25104	Utility Maintenance Worker (45% of base salary)	36,253	36,253
R4	25105	Utility Maintenance Worker (45% of base salary)	32,100	32,100
R4		Temporary Maintenance Worker (5.1-9.1, 800 hrs @ 19/hr)		15,200
		Wages	163,287	178,782
		Merit Increases 2.5% Bargaining Unit only	3,787	4,470
		Overtime	30,750	45,000
		Total Wages	197,824	228,251
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	7,575	8,939
		Medicare (1.45% of Salary)	2,868	3,310
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	1,634	1,634
		Employee Group Health Benefits $2119 per month @ 2.3 FTE	55,448	58,484
		Workers' Compensation @ 2.8308/$100 of Total Wages	5,600	6,461
		PERS @ 22% of Total Wages	43,521	50,215
		Utility Benefit @ $380/mo/FTE @ 2.3	10,488	10,488
		BENEFITS AND TAXES	127,135	139,531
		TOTAL PERSONNEL	324,959	367,782

Piped Sewer (51-86)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	164,805	218,890	238,760	128,909	264,298	11%
	Employee Group Health Benefits	55,689	43,778	55,448	30,887	58,484	5%
	Overtime	31,383	39,904	30,750	28,211	45,000	46%
	Total Personnel	251,877	302,572	324,959	188,007	367,782	13%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	-	6,781	3,000	-	3,000	0%
561	Supplies	3,953	4,937	6,000	4,586	6,000	0%
563	Wearing Apparel	2,286	2,450	3,000	3,547	3,000	0%
590	Glycol Supplies		-	70,000	70,000		-100%
592	Plumbing Supplies	-	5,257	10,000	147	10,000	0%
600	Tires/Chains/Wheels		-	2,000	124	500	-75%
601	Vehicle Parts	365	4,007	6,500	3,985	1,500	-77%
602	Gasoline/Diesel/Oil	8,827	9,174	15,000	6,857	15,000	0%
621	Electricity (Lift Stations & Mt. Bldg)	82,366	94,601	100,000	80,941	100,000	0%
622	Telephone	-	-	500	-	500	0%
623	Heating Fuel	23,230	30,258	35,000	28,151	29,750	-15%
626	Water/Sewer/Garbage	499	511	600	392	600	0%
649	Engineering Services		-				
661	Vehicle Maint/Repair (ISF 57)	2,940	3,681	3,003	1,638		-100%
662	Property Maint.		-				
664	IT Services (Internal Service Fund)		-				
665	City Safety		-	5,000	-		-100%
669	Other Purchased Services	6,688	11,885	20,000	13,741	20,000	0%
683	Minor Equipment	65,290	109,392	125,000	62,002	125,000	0%
685	Equipment	2,398	-		33		
703	Depreciation-Bldgs/Plants	56,403	56,403				
704	Deprec M&E Piped Sewer	14,264	16,063				
705	Depreciation-Vehicles	2,192					
721	Insurance	3,302	4,008	6,561	4,835	6,725	2%
722	Insurance-Ded Exp & Other	-	-				
727	Advertising		-				
732	Equipment Rental		-				
736	Leased Property - Lift Station	12,204	12,767	15,000	14,045	15,000	0%
738	Bad Debts Expense	6,864	7,892				
996	Administrative Overhead - IT Services	415	15,377	14,803	11,157	15,245	3%
998	Administrative Overhead- ICR	48,501	49,232	55,566	39,653	57,233	3%
	Total MS&S	342,987	444,676	496,533	345,834	409,053	-18%
	Total Operating Expenditures	594,864	747,248	821,492	533,841	776,835	-5%
PROJECT EXPENSES							
777	**Culverts (3 @ $70k)**		0	175,000	171,351		-100%
	Total Project Expenses	-	-	175,000	171,351	-	-100%
CAPITAL EXPENSES							
690	Ford F350 1 Ton			40,000	-		-100%
699	Short Lived Asset Reserve (51-27700)		155,526	182,825			-100%
	Total Capex	-	155,526	222,825	-	-	-100%
	Total Operating, Projects & Capex	594,864	902,774	1,219,317	705,192	776,835	-36%

Sewer Lagoon Personnel

			FY 2020 Budget	FY 2021 Proposed Budget
MIII	19401	Public Works Director @ 20%	23,577	24,166
R4	19101	Admin Asst @ 20%	9,439	9,439
R6	25101	Utility Maintenance Foreman (10% of base salary)	6,522	6,522
R4	25102	Utility Maintenance Worker (10% of base salary)	5,589	5,589
R4	25103	Utility Maintenance Worker (10% of base salary)	7,490	7,490
R4	25104	Utility Maintenance Worker (10% of base salary)	8,057	8,057
R4	25105	Utility Maintenance Worker (10% of base salary)	7,133	7,133
		Wages	67,806	68,396
		Merit Increase (Bargaining Unit only)	1,106	1,106
		Overtime	10,250	10,250
		Total Wages	79,162	79,751
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	2,211	3,420
		Medicare (1.45% of Salary)	1,148	1,156
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	639	710
		Employee Group Health Benefit $2119 per month @ .9 FTE	21,697	22,885
		Workers' Compensation @ 2.8308/$100 of Total Wages	2,241	2,258
		PERS @ 22% of Total Wages	17,416	17,545
		Utility Benefit @ $380/mo/FTE @ 0.9	4,104	4,104
		BENEFITS & TAXES	49,456	52,078
		TOTAL PERSONNEL	196,424	200,225

SEWER LAGOON (51-87)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	42,408	66,739	96,671	39,662	167,090	73%
	Overtime	7,159	9,680	10,250	6,344	10,250	0%
	Employee Group Health Benefits	14,129	12,063	21,697	7,980	10,250	-53%
	Total Personnel	63,696	88,482	128,618	53,986	187,590	46%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	3,079	4,358	3,000	403	3,000	0%
561	Supplies	805	1,030	1,500	951	1,500	0%
563	Wearing Apparel	288	2,726	2,000	503	2,000	0%
592	Plumbing Supplies		518	1,000	42	1,000	0%
600	Tires and Wheels						
601	Vehicle Parts	514					
602	Gasoline/Diesel/Oil	7,216	7,332	20,000	2,757	20,000	0%
649	Engineering Services						
650	Lab Tests	5,394	14,026	12,000	5,252	12,000	0%
661	Vehicle Maint/Repair (Int. Svc. Fund 57)	80					
665	City Safety			2,000	-		-100%
669	Other Purchased Services	237		1,000	796	1,000	0%
683	Minor Equipment	1,369	1,909	2,500	1,250	2,500	0%
685	Equipment						
703	Depreciation-Bldgs/Plants	182,274	182,274				
714	Sewer Lagoon Bond		494	500	-	500	0%
721	Insurance	243	298	443	331	454	3%
724	Dues & Subscriptions (SOA Permit)	5,220	7,920	7,920	7,920	7,920	0%
727	Advertising	-	-	500	-	500	0%
998	Administrative Overhead- ICR	12,047	18,705	21,993	35,668	22,653	3%
	Total MS&S	218,766	241,590	76,356	55,873	75,027	-2%
	Total Operating Expenses	282,462	330,072	204,974	109,859	262,617	28%
PROJECT							
	Total Project		-				
CAPITAL EXPENSE			-	-			
	Total Capex	-	-	-	-	-	
	Total Operating, Debt, Projects & Capital	282,462	330,072	204,974	109,859	262,617	28%

MUNICIPAL DOCK FUND SUMMARY

	FY18 Audit	FY19 Audit	FY20 Budget	FY20 BTA 03/31/20	FY21 Proposed Budget
Total Revenues:					
Total Operating Revenues:					
Dock Administration					
Municipal Dock Operations	1,128,787	1,137,183	969,500	1,037,873	686,500
Small Boat Harbor	3,981	328,687	271,500	152,027	255,500
Seawall Ops					
Petro Port Ops					
TOTAL OPERATING REVENUES:	1,132,768	1,465,870	1,241,000	1,189,900	942,000
Total Operating Expenses:					
Dock Administration					
Municipal Dock Operations	1,212,566	1,268,218	636,634	310,621	698,378
Small Boat Harbor	153,045	155,599	187,128	97,392	186,676
Seawall Ops					
Petro Port Ops					
TOTAL OPERATING EXPENSES:	1,365,611	1,423,817	823,762	408,013	885,053
TOTAL OPERATING INCOME	(232,843)	42,053	417,238	781,887	56,947
TOTAL PROJECT EXPENSES:	71,947	71,472	201,000	166,082	17,000
Net Before Depreciation:	(304,790)	(29,419)	216,238	615,805	39,947
Depreciation & Amortization Expenses:					
TOTAL DEPRECIATION & AMORT. EXPENSI	(796,732)	(842,411)			
NET FUND INCOME (LOSS)	(1,101,522)	(871,830)	216,238	615,805	39,947
Total Capital Expenses	-	-	35,000	-	165,000
Total Transfers Out					
Total Non Operating Expenditures	-	-	35,000	-	165,000
Change in Fund Balance	(1,101,522)	(871,830)	146,238	615,805	(290,053)

MUNICIPAL DOCK REVENUE SUMMARY

	REVENUES:	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
52-40-403	City Dock-Penalties & Interest		-	5,000	-	5,000	0%
52-43-402	City Dock-Storage	99,187	61,009	70,000	65,232	70,000	0%
52-43-404	City Dock-Permits	3,600	-	3,000	-	3,000	0%
52-43-405	City Dock-Wharfage	147,573	140,810	165,000	100,255	165,000	0%
52-43-407	City Dock-Dockage	15,621	34,612	25,000	9,233	25,000	0%
52-43-417	Slough Berth-Moorage		59	-	-		
52-43-418	SBH Petro Port-Fuel Thru-Put	214,946	268,283	220,000	147,036		-100%
52-43-424	Petro Yard-Storage	3,174	3,635	2,000	3,238	2,000	0%
52-43-426	PetroPort-Fuel Thru-Put ($.04)	429,353	357,964	440,000	472,674	420,000	-5%
52-43-427	PetroPort-Dockage	10,965	20,776	20,000	14,428	20,000	0%
52-43-432	Seawall-Storage		-		-		
52-43-433	Seawall-Moorage	24,850	-	25,000	676	25,000	0%
52-43-434	Seawall Dockage	7,067	15,697	10,000	20,631	10,000	0%
52-43-435	Seawall-Wharfage	-	-	1,000	-		-100%
52-43-437	Seawall Dockage				-		
52-43-454	Beach-Storage	12,599	36,838	10,000	44,031	10,000	0%
52-43-455	Beach-Wharfage	74,432	69,097	70,000	111,856	70,000	0%
52-43-457	Beach-Dockage	15,072	12,866	17,000	16,792	17,000	0%
52-43-462	SBH - Storage	-		3,500	-	3,500	0%
52-43-463	SBH - Moorage	19,470	18,837	24,000	1,476	24,000	0%
52-45-462	SBH - Storage	3,975	4,650		530	-	
52-45-464	SBH - Permits	15,304	19,708	24,000	3,060	24,000	0%
52-45-467	Extra Water Calls	9,624	25,091	25,000	5,490	25,000	0%
52-44-467	Lease Revenue	24,360	24,360	24,000	18,270	24,000	0%
52-49-487	Investment Income	(3,981)	11,262	1,000	-		-100%
52-46-490	Transfers from Other Funds				-		
52-49-495	Miscellaneous Revenue	1,596	11,629	5,000	2,965	2,000	-60%
							#DIV/0!
	Total Revenues	1,128,787	1,137,183	1,189,500	1,037,873	944,500	-21%
	Seawall Maintenance - Thru-Put@ $.02			(220,000)		(210,000)	-5%
	Total Undesignated Revenues	1,128,787	1,137,183	969,500	1,037,873	734,500	-24%

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Municipal Dock Personnel

			FY 2020 Budget	FY 2021 Proposed Budget
PERSONNEL				
MIII	27401	Port Director 95% w/ 5% to SBH	79,568	81,865
R4	27102	Administrative Assistant @ $22.10 (67% w/ 33% to SBH)	33,146	33,146
R4	27103	City Dock Attendant (90% w/ 10% to SBH)	48,909	48,909
	27903	Port Attendant (5 months @ 16.25/hr)	13,000	13,600
	27904	Port Attendant (5 months @ 16.25/hr)	13,000	13,600
	27905	Port Attendant (5 months @ 16.25/hr)	13,000	13,600
	27906	Port Attendant (5 months @ 16.25/hr)	13,000	13,600
	27907	Port Attendant (5 months @ 16.25/hr)	13,000	13,600
		Wages	226,623	231,920
R5	27901	Part-time Welder/Mechanic (160 hours @ $25.00/hr)	4,000	4,000
	27902	Seasonal City Dock Attendant - 6 mo (1,040 hrs) @ $18.00 @ 90% MD 10% SBH	16,848	16,848
		Merit Increases (Bargaining Unit only)	2,051	2,051
		Overtime		5,000
		Subtotal	22,899	27,899
		Total Wages	249,522	259,820
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	4,103	7,261
		Social Security (6.2% of Temp Wages)	1,420	4,216
		Medicare @ 1.45% of Total Wages	2,676	3,767
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	1,790	1,790
		Employee Group Health Benefit $2119 per month@ 2.52 FTE	60,752	64,079
		Workers' Compensation @ 3.3257/$100 of Total Wages	6,137	8,641
		PERS @ 22% of FTE Wages	35,557	36,514
		Utility Benefit @ $380/mo/FTE @ 2.52	11,491	11,491
		BENEFITS & TAXES	123,925	137,759
		TOTAL PERSONNEL	373,447	397,579

MUNICIPAL DOCK EXPENSES (52-50)		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	187,844	182,249	247,695	132,193	328,500	33%
	Overtime	3,629	3,361		2,943	5,000	
	Employee Group Health Benefits	39,290	47,999	60,752	31,328	64,079	5%
	Total Personnel	230,763	233,609	308,447	166,464	397,579	29%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	1,297	532	5,000	1,059	5,000	0%
561	Supplies	7,629	3,866	5,500	3,812	5,500	0%
563	Wearing Apparel	539	1,371	2,000	1,167	2,000	0%
567	Calcium Chloride						
600	Tires		10,201				
601	Vehicle Parts	3,856	20,730	20,000	7,097	20,000	0%
602	Gasoline/Diesel/Oil	11,611	16,385	15,000	11,577	15,000	0%
621	Electricity	9,772	13,289	10,000	11,903	10,000	0%
622	Telephone	1,610	1,911	1,000	1,406	1,000	0%
623	Heating Fuel	1,585	2,181	2,000	4,573	6,000	200%
624	Water/Sewer/Garbage	10,286	5,244	12,000	3,560	5,000	-58%
626	Water for Barges	6,190	5,823	12,000	-	12,000	0%
627	Cell Phones (2 @ 840.)	575	742	1,680	470	1,680	0%
642	Legal Fees	135	689	5,000	-	5,000	0%
643	Engineering Fees	-	-	5,000	-	5,000	0%
648	Admin	80					
649	Other Professional Services	420					
661	Vehicle Maint/Repair (ISF 57)	3,828	1,998	3,003	1,436	-	-100%
666	Municipal Dock Maintenance	1,558	50	5,000	968	5,000	0%
667	Seawall Maintenance	6,989	277	7,000	6,770	7,000	0%
668	Small Boat Harbor Maintenance	152	190	-			
669	Other Purchased Services	9,864	8,872	25,000	13,127	25,000	0%
683	Minor Equipment	20,247	6,410	25,000	11,212	25,000	0%
687	Land Easement Acquisition	5,589	6,705	50,000	-	25,000	-50%
702	Depreciation-Improvements	263,610	288,576				
703	Depreciation-Blds/Imprv	27,816	54,537				
704	Depreciation-Machine/Equip	40,982	40,982				
705	Depreciation-Vehicles	9,631	3,983				
706	Depreciation-Seawall	454,333	454,333				
721	Insurance	20,118	15,391	16,980	10,259	17,405	3%
724	Dues & Subscriptions	13	174	1,000	157	1,000	0%
727	Advertising	224	13	1,000	-	1,000	0%
736	Bank Charges	359	764		422		
738	Bad Debts Expense		488				
732	Office Rent City Hall					-	
799	Miscellaneous	283					
801	Pension Expense					250	
996	Indirect Cost Recovery - I.T.	18,659	18,920	18,216	13,732	18,762	3%
997	Indirect Cost Recovery - Property Maintenance - 3%		-	27,066		27,878	3%
998	Indirect Cost Recovery - Administration	41,963	48,982	52,742	39,450	54,324	3%
	Total MS&S	981,803	1,034,609	328,187	144,157	300,799	-8%
	Total Operating Expenses	1,212,566	1,268,218	636,634	310,621	698,378	10%
PROJECT EXPENSES (52-50-77X)							
771	Demolition-Crow Prop. Bldgs.						
772	Relocate Port Office and Tower**						
775	Gravel	69,848	55,020	150,000	149,983		-100%
776	Sand Shed Insulation/Hydro			34,000			-100%
777	Contaminated Soil Processing		439	1,000		1,000	0%
778	Port Facility Improvement Project			-			
	Total Project Expenses	69,848	55,459	185,000	149,983	1,000	-99%
CAPITAL EXPENSES (52-50-69X)							
69X	Skid Steer Tracked Loader					135,000	
69X	Hydro Seeder					30,000	
690	Capital Expenditures						
695	Bank Stablization Project						
697	Pick-up Truck			35,000			-100%
699	Transfer to Fleet Replacement Fund			-	-	-	
	Total Capital Expenses			35,000	-	165,000	371%
	Total Non-Operating Expenditures	69,848	55,459	220,000	149,983	166,000	-25%
	Total Operating, Projects, Capex & Transfers	1,282,414	1,323,677	856,634	460,604	864,378	1%

Small Boat Harbor Personnel

			FY20 Budget	FY21 Proposed Budget
PERSONNEL				
MIII	27401	Port Director @ 5% w/ 95% to Muni Dock	5,458	5,731
R4	27102	Administrative Assistant @ $22.10 (33% w/ 67% to Muni Dock)	16,326	16,326
R4	27103	City Dock Attendant - 6 mo @ $18 (10% SBH w/ 90% to Muni Dock)	5,302	5,302
		Subtotal	27,086	27,359
	27902	Seasonal City Dock Attendant - 6 mo (1,040 hrs) @ $18.00 @ 10% SBH 90% MD	1,872	1,872
	27903	Port Attendant - 5 mo (867 hrs) @ 16.25/hr	14,088	14,960
	27904	Port Attendant - 5 mo (867 hrs) @ 16.25/hr	14,088	14,960
	27905	Port Attendant - 5 mo (867 hrs) @ 16.25/hr	14,088	14,960
	27906	Port Attendant - 5 mo (867 hrs) @ 16.25/hr	14,088	14,960
	27907	Port Attendant - 5 mo (867 hrs) @ 16.25/hr	14,088	14,960
		Subtoal Part-time Wages	72,312	76,672
		Overtime	3,000	3,000
		Merit Increase 2.5%	541	684
		Subtotal	3,541	3,684
		Total Wages	102,939	107,715
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	1,081	1,368
		Social Security @ 6.2% of PT Wages	4,483	4,754
		Medicare @ 1.45% of Total Wages	1,493	1,562
		Unemployment Ins @ 2.23% of Wages (W/ $39,800 cap)	2,650	2,650
		Employee Group Health Benefit $2119 per month at .48 FTE	9,161	2,107
		Workers' Compensation @ 4.2258/$100 of Total Wages	4,100	4,552
		PERS 22% of FTE Wages	5,959	6,019
		Utility Benefit @ $380/mo/FTE @ .48	2,189	2,189
		BENEFITS & TAXES	31,116	25,200
		TOTAL PERSONNEL	134,055	132,915

SMALL BOAT HARBOR (52-55)

	Revenue	FY 18 Audited	FY19 Audited	FY20 Budget	FY20 BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
52-43-418	PetroPort-Fuel Thru-Put ($.02)		268,283	220,000	147,036	210,000	-5%
52-43-462	SBH-Storage		4,650	3,500	455	3,500	0%
52-43-463	SBH-Moorage		18,837	24,000	1,476	20,000	-17%
52-45-464	SBH-Permits		19,708	24,000	3,060	20,000	-17%
	Total Operating Revenue	-	311,478	271,500	152,027	253,500	-7%
52-49-487	Interest Income	3,981	11,262		-	2,000	
52-49-495	Misc Revenue		5,947				
	Total Revenue	3,981	328,687	271,500	152,027	255,500	-6%
PERSONNEL:							
	Total Personnel	118,642	126,023	134,055	77,097	132,915	-1%
MATERIALS, SUPPLIES, & SERVICES							
561	Supplies	1,982	931	1,800	1,317	1,800	0%
563	Wearing Apparel	1,136	121	2,000	337	2,000	0%
602	Gasoline/Diesel/Oil	6,475	1,236	8,000	930	8,000	0%
621	Electricity	-	-	2,000	-	2,000	0%
624	Water/Sewer/Garbage	-	-	7,100		7,100	0%
668	Small Boat Harbor Maintenance	1,323	1,109	7,000	1,021	7,000	0%
683	Minor Equipment	703	1,995	2,000	1,303	2,000	0%
721	Insurance	959					
799	Miscellaneous	-	111	250		250	0%
998	Administrative Overhead ICR	21,825	24,073	22,923	15,387	23,611	3%
	Total Materials, Supplies & Services	34,403	29,576	53,073	20,295	53,761	1%
	Total Operating Expenses	153,045	155,599	187,128	97,392	186,676	0%
775	Gravel	2,099	16,013	16,000	16,099	16,000	0%
	Total Project Expenses	2,099	16,013	16,000	16,099	16,000	0%
	Total Operating & Project Expenditures	155,144	171,612	203,128	113,491	202,676	0%

Other Leased Properties (53-50)		FY 2018 Audited	FY 2019 Audited	FY 2020 Budget	FY 2020 YTD Feb Actuals	FY 2021 Budget
REVENUES:						
53-44-450	Lease- PATC	3,600	23,400	14,400	8,400	14,400
53-44-452	Lease- Tower Road (FW)	5,400	6,000	5,400	7,350	5,400
53-44-453	Lease- YKHC Warehouse	4,200	4,200	4,200	2,800	4,200
53-44-472	Lease-DMV @1005	6,298	6,298	6,298	7,007	12,060
53-44-479	Lease-Land AVCP Headstart	1,200	1,250	1,800	1,050	1,800
53-44-481	Lease-Land Swansons	14,500	15,603	21,120	12,320	21,120
53-44-485	Lease-Land-Eukang Church	1,800	1,800	1,800	1,050	1,800
53-44-488	Lease-GCI Land	4,000	4,000	10,200	5,950	10,200
53-44-489	Lease- Land 3rd Avenue (KK)	-	-	24,012	16,008	24,012
53-44-495	Lease- Other Lease Revenue		4,302			
	Total Revenues	40,998	66,853	89,230	61,935	94,992

Leased Property - Court Complex (53-55)		FY 2018 Audited	FY 2019 Audited	FY 2020 Budgeted	FY 2020 Mid Year Actuals	FY 2021 Budget	% Difference (not to be in budget)
REVENUES:							
53-44-443	SoA- Dep of Admin- OCS ($4,338) ended 4/30/2019	50,956	42,463	-	-	-	
53-44-444	SoA - Alaska Court System ($51,135 per mo)	548,513	581,859	613,620	511,350	613,620	0%
53-44-445	SoA - ACS Electricity Reimb.	34,948	-	-	-		
53-44-447	SoA - Dept of Law ($11,496 per mo)	131,509	136,147	137,964	95,202	157,000	14%
53-49-487	Bond Interest Revenue	1,781	5,015	-	2,995		
53-49-496	One-time Proceeds from Bond Closing	-	-	-	-	-	
	Total Revenues	716,751	723,021	751,584	609,547	770,620	3%
EXPENSES:							
545	Travel / Training		-				
621	Electricity	59,455	80,649	82,901	47,888	82,901	0%
622	Telephone	549	614	600	452	600	0%
623	Heating Fuel	49,619	36,366	56,000	36,932	47,600	-15%
626	Water, Sewer, Garbage	17,575	17,605	18,000	11,332	18,000	0%
642	Legal Fees		-	2,000		-	-100%
662	Property Maintenance	65	13,362	15,000	10,138	15,000	0%
663	Janitorial Services - Contract	80,982	85,160	94,536	53,400	89,400	-5%
669	Other Purchased Services	7,978	5,247	5,000	629	2,500	-50%
721	Insurance	22,943	28,223	57,281	33,746	58,999	3%
997	Indirect Cost RecoveryProperty Maintenance		112,078	139,179	147,749	142,658	2%
	Total Operating Expenses	239,166	379,304	470,497	342,266	457,659	-3%
	Net Operating Income or (Loss)	477,585	343,717	281,087	267,281	312,961	11%
DEBT PAYMENTS:							
27700	Court Complex Bond Principal	165,000					
714	Court Complex Bond Interest	97,425		89,750	213,225	213,225	138%
717	Amortization of Bond Premium	29,809		29,809			-100%
	Total Debt Payments	292,234	-	119,559	213,225	213,225	78%
CAPITAL EXPENDITURES (53-55-69X)							
693	Courthouse Interior Upgrade	7,690	-				
694	Water Service For Fire Suppression		-				
	Generator Repair		-	300,000	-		-100%
	Total Capital Expenditures	7,690	-	300,000	-	-	-100%
	Total Operating, Debt, Projects & Capital	539,090	379,304	890,056	555,491	670,884	-25%
	Net Income (Loss) before Depr.	177,661	343,717	(138,472)	54,056	99,736	-172%

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Leased Property Enterprise Fund Summary

Leased Property Enterprise Fund Summary	FY18 Audit	FY19 Audit	FY20 Budget	FY20 BTA 03/31/20	FY21 Proposed Budget
REVENUES:					
Total Leased Properties Revenue	757,749	850,427	865,612	671,482	865,612
Total Operating Expenses	239,166	472,918	457,659	342,266	457,659
Excess of Revenues over Operating Expenses	518,583	377,509	407,953	329,216	407,953
DEBT PAYMENTS:					
Court Complex Loan/Bond Payment	292,234	-	119,559	213,225	213,225
Total Debt Payments	292,234	-	119,559	213,225	213,225
CAPITAL EXPENSES					
Capital Expenses	7,690	-	300,000	-	-
Total Capital Expenses	7,690	-	300,000	-	-
Total Operating, Debt, & Capex	539,090	379,304	890,056	555,491	670,884
Net Income (Loss) before Depreciation	218,659	471,123	(24,444)	115,991	194,728
DEPRECIATION EXPENSE					
Total Depreciation Expense		320,000	320,000		
Change in Net Assets		151,123	(474,160)		

BETHEL PUBLIC TRANSIT SYSTEM
REVENUES (56-50)

Revenue Sources		FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/2020	FY21 Proposed Budget	% Difference (not to be in budget)
Local Sources:							
40-408	Contributed Support by ONC		-				
40-409	Contributed Support by City of Bethel		-	80,580		79,198	-2%
	Total	-	-	80,580	-	79,198	-2%
Federal Sources:							
41-411	Rev-Federal Transit 5311	191,193	176,355			-	
41-413	Section 5311 Grant	-	66,001	334,764		227,687	-32%
	Total	191,193	242,356	334,764	-	227,687	-32%
Charges for Services:							
43-420	Charges for Services		-			-	
43-422	Bus Fares	17,004	16,716	20,500		28,000	37%
43-423	Bus Fares - Prepaid	15,509	25,828	12,500		12,000	-4%
	Total	32,513	42,544	33,000	-	40,000	21%
Misc Revenue:							
49-515	Bus Stop Shelter Reimbursement		50			-	
	Total	-	50	-	-	-	
	TOTAL REVENUE	223,706	284,950	448,344	-	346,885	-23%

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Bethel Public Transit System Personnel

			FY20 Budget	FY21 Budget
PERSONNEL				
R6I	29101	Transit Manager	74,063	74,063
R4	29102	Driver	42,738	42,738
R4	29103	Driver	42,738	
R4	29201	Driver- Part-Time (25 hours/week)		19,802
R4	29202	Driver- Part-Time (25 hours/week)		
		Wages	159,540	136,604
R4	29901	Driver- On Call (budgeted at 12 hours/week)		
		Merit Increases (Bargaining Unit only)	2137	1,564
		Overtime		
		Subtotal	2,137	1,564
		Total Wages	161,677	138,167
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	7,977	6,908
		Social Security @ 6.2% of PT Wages		
		Medicare @ 1.45% of Total Wages	2,344	2,003
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	2,131	2,459
		Employee Group Health Benefit $2009 per month @ 3 FTE	72,324	60,270
		Workers' Compensation @ 4.8598/$100 of Total Wages	7,857	6,715
		PERS 22% of FTE Wages (> 15 hrs)	35,569	30,397
		Utility Benefit @ $380/mo @ 3	13,680	11,400
		BENEFITS & TAXES	141,882	120,153
		TOTAL PERSONNEL	303,559	258,320

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	Bethel Public Transit System (56-50)	FY18 Audited	FY19 Audited	FY20 Budget	FY20 BTA 03/31/2020	FY21 Proposed Budget	% Difference (not to be in budget)
PERSONNEL:							
	Salaries, Benefits & Taxes minus EGHB	202,400	174,335	231,235		198,050	-14%
	Overtime	150				-	
	Employee Group Health Benefits	76,009	50,298	72,324		60,270	-17%
	Revision to Personnel Budget						
	Total Personnel	278,559	224,633	303,559	-	258,320	-15%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	717	-		42	-	
561	Supplies	3,382	1,956	2,000	3,825	1,000	-50%
600	Tires/Wheels/Chains	-	-	2,800	-	1,000	-64%
601	Vehicle Mt. (Parts & Tools)	1,014	5,958	-	2,794	-	
602	Gasoline/Diesel/Oil	21,937	20,100	30,000	13,092	21,000	-30%
621	Electricity	5,351	6,816	11,400	5,856	6,400	-44%
622	Telephone	304	300	700	22	700	0%
623	Heating Fuel	7,383	7,670	10,800	7,460	9,180	-15%
626	Water/Sewer/Garbage	1,324	1,176	1,200	904	1,200	0%
627	Cell Phone	265	53	840	235	-	-100%
646	Drug Testing/Background Checks	417	-	2,000	-	1,500	-25%
661	Vehicle Maint/Repair (ISF 57)	20,872	13,428	20,021	11,356	11,165	-44%
664	IT Services (Internal Service Fund)		-	-	-	-	
669	Other Purchased Services	50	101	-	45	-	
683	Minor Equipment	1,936	-	2,500	-	-	-100%
702	Depreciation-Improvements	9,803					
705	Depreciation-Vehicles	21,621	13,931				
721	Insurance	6,059	8,900	12,344	9,214	12,653	2%
722	Insurance -Ded Exp & Other						
724	Dues & Subscriptions	30	-	300	-	-	-100%
727	Advertising	-	-	500	-	-	-100%
799	Miscellaneous	-	-	-	-	-	
801	Pension Expense						
803	Pension On Behalf						
985	Gain/Loss on Assets	10,723					
996	Administrative Overhead - IT	14,512	14,576	15,494	11,680	15,959	3%
998	Administrative Overhead- ICR	49,217	45,040	51,907	36,275	53,464	3%
	Total MS&S	176,917	140,005	164,806	102,800	135,221	-18%
	Total Operating Expenses	455,476	364,638	468,365	102,800	393,541	-16%
CAPITAL EXPENDITURES							
690	Vehicle Purchase		-		82,932		
	Bus Shelter		-				
	Total Capital Expenditures	-	-	-	82,932	-	
	Total Operating & Capex	455,476	364,638	468,365	185,732	393,541	-16%

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INTERNAL SERVICE FUND

57 – Vehicles and Equipment Maintenance (V&E)

Vehicle Maintenance Personnel

			FY 2020 Budget	FY 2021 Proposed Budget
PERSONNEL:				
MIII	19401	Public Works Director @ 5%	6,251	6,407
R4	19101	Admin Asst @ 5%	2,419	2,419
R6	26101	Foreman	70,151	70,151
R5	26102	Heavy Equipment Mechanic	56,087	56,087
R5	26103	Heavy Equipment Mechanic/Mechanic II	48,468	48,468
R5	26104	Mechanic II/Oiler	56,109	56,109
R5	26105	Mechanic II/Oiler	53,437	53,437
R5	26107	Mechanic II/Oiler	49,465	49,465
R4	26106	Parts Inventory Clerk	49,000	49,000
R4		Mechanic I/Oiler		42,763
		Wages	391,387	434,306
		Merit Increases (Bargaining Unit only)	8,560	10,858
		Overtime/Shift Differential	18,000	25,000
		Total Wages	417,946	470,164
		Leave Cashout/Payout 5% of Bargaining Unit FTE Base Wages	16,807	21,715
		Medicare @ 1.45% of Wages	5,350	6,817
		Unemployment Ins @ 1.78% of Wages (W/ $39,900 cap)	4,332	5,753
		Employee Group Health Benefit $2119 Per Month @ 8.1 FTE	147,059	205,967
		Workers' Compensation @ 3.2366/$100 of Total Wages	11,941	15,217
		PERS @ 22% of Total Wages	81,168	95,547
		Utility Benefit @ $380/mo/FTE @ 8.10	27,816	36,936
		BENEFITS AND TAXES	294,473	294,473
		TOTAL PERSONNEL	712,420	764,637

	Vehicle & Equipment Maintenance (57-50)	FY18 Audited	FY19 Audited	FY20 Budget	BTA March 2020	FY21 Proposed Budget	% Difference (not to be in budget)
ALLOCATIONS TO V & E							
401	From General Fund-City Administration	1,101	953	1,391	711	1,835	32%
402	From General Fund-City Clerk		-				
403	From General Fund-Finance	1,101	953	1,391	711	1,835	32%
404	From General Fund-Planning	1,101	953	1,391	711	1,835	32%
405	From General Fund-Fire	7,338	6,536	9,274	8,737	12,234	32%
406	From General Fund-Police	14,676	12,713	18,547	9,474	24,467	32%
407	From General Fund-PW Admin	2,201	1,907	2,782	1,421	3,670	32%
408	From General Fund-Streets & Roads	110,072	95,347	139,103	71,054	183,505	32%
409	From General Fund-Property Maintenance	2,647	2,252	5,564	2,842	7,340	32%
411	From General Fund-Parks & Recreation	1,756	1,561				
412	From General Fund-Community Service						
413	From General Fund-IT Services	1,101	953	1,391	711	1,835	32%
427	From Special Rev-CSP Fund 27						
440	From Capital Projects Fund-Water/Sewer Proj.						
450	From Enterprise Fund-Utility Billing						
451	From Enterprise Fund-Hauled Water	227,482	197,051	287,479	146,844	379,244	32%
452	From Enterprise Fund-Hauled Sewer	227,482	197,051	287,479	146,844	379,244	32%
453	From Enterprise Fund-Piped Water	2,201	1,907	2,782	1,421	3,670	32%
454	From Enterprise Fund-Piped Sewer	2,201	1,907	2,782	1,421	3,670	32%
460	From Enterprise Fund-Refuse Hauling	46,138	47,674	2,782	35,527	91,753	3198%
461	From Enterprise Fund-Landfill Operations	55,036	47,674	2,782	35,527	91,753	3198%
455	From Enterprise Fund-Water Trmt.-Bethel Hgts	2,201	1,907		1,421	3,670	
458	From Enterprise Fund-Sewer Lagoon						
456	From Enterprise Fund-City Sub Water Trmt.	2,201	1,907		1,421	3,670	
470	From Enterprise Fund-Port	2,201	1,907	2,782	1,421	3,670	32%
475	From Enterprise Fund-Bethel Transit System	-		18,547		24,467	32%
480	From Internal Service Fund-Employee Benefits						
481	From Internal Service Fund - IT Services	14,676	12,713		9,474		
482	From-Internal Service Fund V & E Maint.						
	Total Revenues	724,913	635,826	788,249	477,693	1,223,367	55%
PERSONNEL							
	Salaries, Benefits & Taxes minus EGHB	393,513	370,501	498,361	219,384	533,670	7%
	Overtime	6,477	16,202	18,000	6,329		-100%
	Employee Group Health Benefits	119,321	99,482	147,059	93,032	205,967	40%
	Total Personnel	519,311	486,185	663,420	318,745	739,637	11%
MATERIALS, SUPPLIES, & SERVICES							
545	Training/Travel	8,072	6,096	15,000	2,802	15,000	0%
561	Supplies	13,136	13,078	10,000	19,683	15,000	50%
563	Wearing Apparel	1,484	2,059	1,500	3,246	4,000	167%
600	Tires & Wheels	-	-	1,000	-	1,000	0%
601	Vehicle Parts	(6,974)	11,316	4,000	2,401	4,000	0%
602	Gasoline/Lube Oil Products	38,428	36,818	66,000	4,456	10,000	-85%
621	Electricity	12,235	13,253	12,000	13,924	12,000	0%
622	Telephone	269	237	500	-	500	0%
623	Heating Fuel	26,712	-	7,500	-	-	-100%
626	Water/Sewer/Garbage	6,248	6,135	6,220	2,745	6,220	0%
627	Cell Phone	265	53	840	235	-	-100%
661	Vehicle Maint (ISF)	792					
662	Property Maintenance	-	-	-	-	-	
669	Other Purchased Services	9,269	8,685	8,000	1,104	10,000	25%
683	Minor Equipment (FY20 $5775 Restricted for IT only)	7,231	22,708	23,000	11,706	30,000	30%
704	Depreciation-Equipment	3,407					
721	Insurance	16,963	22,038	22,000	26,521	22,550	2%
724	Dues & Subscriptions	79	-	10,000	10,735	10,000	0%
799	Miscellaneous	61	-	-	-	-	
996	Adminstrative Overhead - IT Services	17,001	14,785	15,634	11,792	16,103	3%
998	Administrative Overhead Cost Recovery (ICR)	89,452	99,390	120,735	80,048	124,357	3%
	Total MS&S	244,130	256,651	323,929	191,398	280,730	-13%
	Total Operating Expense	763,441	742,836	987,349	510,143	1,020,367	3%
PROJECT EXPENSES							
	Total Project Expenses						
CAPITAL EXPENSES							
	F-350 Pickup						
	Rollback Tow Truck					60,000	
	Caterpillar 289D3 Skid Steer					103,000	
	Mitsubishi FG30N5 Lift Truck					40,000	
	Total Capital Expenses	-	-	-	-	203,000	
	Total Operating, Debt, Projects & Capital	763,441	742,836	987,349	510,143	1,223,367	24%

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ENDOWMENT FUND

91 - Endowment Fund

ENDOWMENT FUND (90-46)		FY 2018 Audited	FY 2019 Audited	FY 2020 Budget	FY 2021 Budget	% Difference (not to be in budget)
REVENUES:						
487	Net Interest Income	11,836	34,701	15,000	25,000	67%
	Total Revenues	11,836	34,701	15,000	25,000	67%
46-990	Transfer to General Fund* (70%)	(17,539)	24,291	10,500	17,500	67%
	Total Expenses	(17,539)	24,291	10,500	17,500	67%
	Net Income	29,375	10,410	4,500	7,500	67%

*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.