City of Valdez, Alaska
2012 Budget

Prepared by the Budget Committee
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VALDEZ CITY COUNCIL

MEMBERS	HOME TELEPHONE NUMBER	EXPIRATION OF TERM
Karen, Ables	907-835-2585	October 2013
Dave Cobb, Mayor	907-835-2637	October 2012
Dorothy Moore Mayor Pro Tem	907-835-4245	October 2013
Joe Prax	907-835-3859	October 2012
Mike Wells	907-835-2360	October 2013
Alan Sorum	907-835-3218	October 2012
Steve McCann	907-835-4998	October 2012

The legislative and policy-making powers of the City are vested in a Council of seven members. The City Council meets in regular session every first and third Monday of the month in the City Council Chambers, located at 211 Fairbanks Street, in downtown Valdez.

CITY OF VALDEZ, ALASKA

VALDEZ CITY COUNCIL
BUDGET POLICY STATEMENT
January – December 2012

PURPOSE

The City's annual budget is more than just a spending plan. It is the primary method by which the City Council provides City Administration with policy guidance regarding the type and level of services the City will provide. It determines the sources of revenue used to fund these services, and directs overall asset allocations for all City resources.

The task of producing this budget has become increasingly difficult over the past several years. Before 2006 this was largely due to unpredictable declines in oil and gas related revenues. However, since 2006 the concern has become general revenue volatility. Following many years of declining revenues, the City now has the potential to experience significant revenue changes in either direction. Due to forces outside the City's control, these changes aren't realized until well into the fiscal year. Volatility of that nature results in not being able to calculate reliable revenue projections in advance of the fiscal year; posing serious challenges to building an effective and efficient municipal budget.

It is important to note that all oil and gas related revenues received since 2006 are still in litigation and therefore remain at risk. Should unfavorable rulings come from this litigation; a wholly different policy will need to be implemented to deal with what could likely be a catastrophic financial crisis for the City.

GOALS

1. Long-term fiscal planning will be used to keep government spending within its means while still providing reasonable service stability despite our significant revenue volatility. This will be done by establishing spending plans that transcend any single budget year. This will allow an averaging of affects and better budgeting for big ticket items, such as capital projects, major equipment, and major maintenance.

2. Affordable energy is an essential component of any vibrant economy. The City Council will therefore consider ways to reduce energy costs. The Council will entertain all prudent proposals for authorizing appropriate municipal resources toward achieving the goal of reduced energy costs for the community.

3. The City has actively supported a natural gas pipeline from Alaska's North Slope to tide water at Valdez. If such a project were to be built, it would have a huge impact on the City for many decades to come. It is therefore prudent to consider the potential effects this project may have on this community and to develop appropriate plans as necessary.

4. Due to the volatility in actual revenue received by the City each year, some years will wind up being "good" years; while others will become "bad" years. During the good years, emphasis will be made to channel unexpected surplus revenues toward reducing the long-term liabilities of the City before new liabilities are considered. Existing liabilities include major maintenance, outstanding debt, or other unfunded obligations of the City.

5. To assist in reducing our revenue volatility, the City will seek to reduce its reliance on oil related property tax revenues insomuch as possible. The City will therefore work to promote economic development opportunities that achieve diversification in the local economy, and to explore other new potential sources of revenue.

REVENUE ASSUMPTIONS

2012 Mill Levy – It is the Council's intent to set the 2012 mill levy on real and personal property taxation at 20 mills.

Grants – Local tax dollars should be supplemented whenever possible by seeking outside funding sources for genuine operational and capital needs. However, before applying for grant funding, the City will evaluate any associated new commitments as they would relate to grant administration, long term operations, and/or maintenance/replacement costs.

User Fees/Enterprise Funding – The City recognizes that its property tax rate can sometimes allow for the subsidy of user fees and charges. The City will strive to maintain an appropriate balance between such user fees and necessary enterprise activity accounting. But wherever possible and prudent, fees and charges will be reduced.

Land Sales – Revenues from the sale of miscellaneous City lands will be placed in the Misc. Lands Account of the Reserves Fund; which will be expended on surveying, appraisals, and other development costs associated with future City land disposal projects approved by the City Council.

Special Tax Revenues – Revenues equivalent to those derived from the taxes upon the tourism and fisheries industries may be expended to enhance those industries and/or their associated infrastructure. For example, the Fisheries Business Tax and the Raw Fish Tax shall be used to address the long term requirements of the Small Boat Harbor.

Permanent Fund – On June 06, 2006, the citizens of Valdez voted to allow an ongoing annual appropriation of 1.5% of the last full accounting year's Permanent Fund value, into the General Fund to help offset operational and capital expenses of the City. However, when projected revenues for the coming year exceed expected operational expenditures, an amount up to the total Permanent Fund transfer will be placed in a reserve account. At the end of the fiscal year or at the mid-year budget review, the City Council may evaluate the financial position of the City and determine if it is appropriate to return any part of this appropriation to the Permanent Fund or to use it for other purposes.

2011 Carry Forward – An estimate of the 2011 General Fund unexpended and unencumbered budget items will be made, and these funds will be appropriated to the 2012 General Fund budget. Undesignated fund balances for all other Funds will be applied to the new budgets for each respective Fund.

EXPENDITURES

The City Council directs that the municipal service levels provided by the City of Valdez in 2012 be substantially similar as the levels offered in 2011. The Council acknowledges that due to annual inflationary pressures on the cost of service delivery, especially as it relates to increased personnel and energy costs, the City cannot keep overall spending at the previous year's level while maintaining those same service levels. City Administration will continue to seek ways to improve operating efficiencies, but such efficiencies cannot be considered a panacea for combating annual inflation every year.

The City Council also acknowledges that maintaining personnel benefits in 2012 will be necessary to keep the City competitive in the job market and ensure qualified and motivated employees.

Privatization – The City shall identify, evaluate, and implement opportunities where services can be provided more efficiently and effectively by the private sector.

LONG TERM FISCAL PLANNING

Revenue Stability

Since revenue volatility is likely to continue being a chronic budgetary problem for the City of Valdez; a type of revenue shock absorber is needed. This has been accomplished by creating a Revenue Reserve Account (RRA). In years that the City realizes an increase in revenue over a previous year, some of that increase

will be put into the reserve account. In years when revenues decline, a portion of that decline will automatically transfer out of the reserve account. This will prevent the superheating of budgets during windfall years, while providing soft landings when revenues drop. This program can also be used to supplement income when revenues remain steady for more than two years. This is important because inflationary pressures on expenditures will erode the value of that constant revenue. The program will work as follows:

In years of increasing revenue, fifty percent (50%) of that increase will be diverted into the RRA. The other fifty percent would be available for use in the current budget. But in years when revenues decrease from those in the previous year, funds will automatically transfer from the RRA to the General Fund in an amount equal to the lesser of:

- Fifty percent (50%) of the net change in General Fund revenues from the previous year

OR

- Fifty percent (50%) of the total fund balance of the RRA

In years when revenue remains substantially the same (+/- 1%) for three consecutive years; on the third and subsequent years an automatic transfer will occur from the RRA to the General Fund in an amount equal to the lesser of:

- Three percent (3%) of the total previous year's General Fund revenue

OR

- Fifty percent (50%) of the total fund balance of the RRA

Total fund balance of the RRA shall not exceed $5 million and shall be maintained in an investment account. This maximum amount was reached prior to the beginning of the 2012 fiscal year.

<u>Managing Major Requirements</u>

Major maintenance of City infrastructure, replacement of large/expensive pieces of equipment, and capital projects; all carry price tags too large to effectively handle using short term budgeting strategies. Rather, these requirements dictate longer term approaches that are both flexible and practical.

As a practical matter, previous budgets have shown that there are usually insufficient resources available within any given year to adequately fund annual contributions to maintenance and equipment planning schedules. Therefore, a resource based (rather than a traditional requirement based) program will be used for Major Maintenance, Major Equipment, and Capital Projects.

A resource based program first identifies the amount of funding available in a specific budget cycle, and then adjusts the long term planning document to fit the funding. If requirements begin to stack up, that backlog is prioritized and brought to the attention of the City Council. Such realities then generate the necessary debate that could ultimately change City policies, services, and/or state and federal legislative priorities, sufficient to deal with the shortfall.

Three separate long term accounts will be established to manage Major Maintenance, Major Equipment, and Capital Projects. The budget policy statement will set the 2012 target for the minimum annual revenue percentage that will be budgeted for each of these funds to support their respective requirements. Note that these are planning targets only and the City Council may adjust the actually levels of funding at anytime. These funds will carry-over from year to year to allow accumulation of funds. It will also provide a mechanism for depositing extra money during good revenue years that can help to extend the capacity of each program.

- <u>Major Equipment Reserve</u> – The Major Equipment Reserve provides funding for the purchase of the City's capital equipment valued at $10,000 or higher. The City has adopted a 10-year equipment replacement plan to

accommodate the equipment needs of the City into the future. The equipment replacement account should be maintained at a minimum balance of not less than $1,000,000 at any one time. This minimum balance allows for the replacement of the catastrophic loss to the City's essential equipment. The annual contribution to this fund will be four percent (4%) of total projected annual General Fund revenues.

- Major Maintenance Reserve – The Major Maintenance Reserve provides funding for the repair or renovation of the City's capital infrastructure valued at $20,000 or higher. The City has adopted a 30-year life cycle maintenance plan to accommodate the preservation of the City's physical assets. The major maintenance account should be maintained at a minimum balance of not less than $500,000 at any one time. This minimum balance will allow for initial emergency repairs to essential assets. The annual contribution to this fund will be six percent (6%) of total projected annual General Fund revenues.

- Capital Facilities Fund – The Capital Facilities Fund provides discrete accounts for specific Capital Projects that will result in new or expanded City assets valued at $20,000 or higher; as well as for the demolition of major City assets. The City will develop a multi-year plan for establishing capital projects that will focus on providing better service delivery, community planning goals, economic expansion opportunities, and/or improved quality of life for Valdez. The annual contribution to this fund will be five percent (5%) of total projected annual General Fund revenues.

PERSONNEL

The City Council recognizes that the quantity and quality of services rendered by City government is directly dependent upon the quantity and quality of personnel employed by the City. Recruiting and retaining qualified and dedicated people to provide services to the citizens is essential. The City Council therefore takes a leadership role in the community as an exemplary and model employer in terms of concern for employees, training, safety, equal opportunity, wages and fringe benefits, and career advancement. Additional personnel will be added only after it has been substantiated that the position is required to maintain the service levels set by the City Council. The Council must approve any increase to the overall regular FTE (full time equivalent) employee count.

In light of these concepts, the proposed budget should:

- make funds available for training opportunities in both technical and management skills;
- continue to provide a fair, equitable, and competitive compensation package for City employees, taking into consideration the cost and value of the total compensation package;
- acknowledge that any significant increase in requirements or services will require additional resources;
- promote maximum employee awareness of safety and health procedures to include safety orientation for new and transferred employees.

RESERVES

Working Capital Reserve – A working capital reserve of not less than $4,500,000 has been established in the General Fund according to the Valdez City Code. This reserve is intended to cover cash flow needs and short-term emergencies until budgeted revenues are realized. The working capital reserve will be maintained as part of the year end fund balance that will become available again the following year.

Landfill Reserve – The State of Alaska has extended the City's landfill permit until 2025. The City Council intends that funding for closure and post closure costs will likely be addressed through local contribution, grants, debt, user fees, or a combination of these revenue sources. Therefore the City will maintain a reserve account to accumulate local contribution requirements.

Long-Term Leave Reserve – Annual expenditures resulting from the City's employee leave liability will be budgeted in a Leave Liability Account. Budgeted amounts will equal 125% of the average actual expenditure from the preceding three years. This will fund cash out's of leave during the current fiscal year.

Permanent Fund – With the exception of the Charter requirement to appropriate 1.5% of the Fund's value to the General Fund each year; all remaining fund balances, as well as all earnings generated by the Permanent Fund will be maintained as principal and shall not be accessed without a vote of the residents.

Debt Service Fund – This fund is intended to service the City's debt payments from the revenue determined by the City Council, and to satisfy any current bond covenants. While this remains the primary purpose for this Fund, its reserves can also serve as a backup source of funding for other priorities if deemed necessary by the City Council.

CITIZEN PARTICIPATION

The City Council encourages maximum public participation in the annual budget process, in the formation of City goals, and in the planning of all public operations and projects. To that effort, the Council directs the City Administration to use the local print media and radio to the fullest advantage in informing the public of all major initiatives.

Dated this 15th day of August 2011.

David C. Cobb

David C. Cobb, Mayor

ATTEST:

Sheri L. Pierce

Sheri L. Pierce, CMC/AAE, City Clerk

SEAL OF THE CITY OF VALDEZ, ALASKA INC. 1901

CITY OF VALDEZ, ALASKA

RESOLUTION NO. 11-72

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, ADOPTING THE 2012 BUDGET FOR THE CITY OF VALDEZ, ALASKA AND APPROPRIATING MONIES FOR THAT BUDGET

WHEREAS, the City Manager has prepared a proposed 2012 budget for the City of Valdez, Alaska, according to Section 6.2 of the City Charter; and

WHEREAS, the City Council has reviewed the budget as presented and made various revisions thereto; and

WHEREAS, a notice of public hearing was published and held as required by Section 6.3 of the City Charter; and

WHEREAS, the City Council has determined that the 2012 budget shall be finalized as the official financial plan for the City for 2012.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, THAT:

Section 1. The 2012 budget as prepared by the City Manager, revised by the City Council, presented for Public Hearing, and summarized in Attachment A, is hereby adopted as the 2012 spending plan for the City of Valdez.

Section 2. $40,777,336 in new authorizations are hereby appropriated as set forth in the 2012 budget document for the respective departments and Funds for the 2012 fiscal year, with $49,496,014 in new revenues recognized to fund the 2012 budget appropriation.

Section 3. Inter-fund transfers of $19,060,733 in, and $19,066,922 out, are recognized between Funds as indicated in the 2012 budget document.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, this 5th day of December, 2011.

David C. Cobb

David C. Cobb, Mayor

ATTEST:

Sheri L. Pierce

Sheri L. Pierce, CMC/AAE, City Clerk

SEAL OF THE CITY OF VALDEZ, ALASKA INC. 1901

CITY ADMINISTRATION

JOHN HOZEY, CITY MANAGER

SHERI PIERCE, CITY CLERK

DEPARTMENT HEADS

Eric Phillips	Assistant City Manager
Lisa Von Bargen	Community & Economic Development
John McCay	Capital Facilities
Walter Sapp	Finance
George Keeney	Fire/EMS
William Comer	Law Enforcement
Diane Kinney	Port/Harbor
Todd Wegner	Parks, Recreation and Cultural Services
Larry Weaver	Public Works
Chris Farmer	Information Technology

Consultants

Appraisal Company of Alaska	Assessor
Walker and Levesque, LLC	Attorneys
Altman, Rogers & Co.	Auditors

MEMORANDUM

TO: **The Citizens, Mayor, and City Council Members of the City of Valdez**

FROM: **John Hozey, City Manager**

DATE: **January 1, 2012**

SUBJECT: **2012 City of Valdez Budget**

The 2012 City budget, as adopted by the City Council on December 5, 2011 is hereby presented as the official spending plan for the City of Valdez for the period January 1 to December 31, 2012. This budget recognizes a total of $49,496,014 in new revenues and $19,060,733 of transfers-in to various funds. This budget also appropriates a total of $40,777,336 in new authorizations with $19,066,922 of transfers-out to other funds. Overall the 2012 City budget not only represents a true balanced budget that maintains all prior year service levels, but includes deposits into our reserves and a decrease in new spending; all while increasing some service levels.

Main Assumptions

Historically this community has seen significant and unpredictable fluctuations in revenue from one year to the next. This means that revenue projections for the upcoming year are often inaccurate due to this volatility. The problem is driven in large part by the unique situation of getting over 90% of all our annual revenues from the oil industry. The assessments that those oil industry revenues are based upon are routinely challenged and are most often determined by external authorities, after the budget it affects has been implemented.

Therefore trying to set service levels (i.e. expenditures) based on anticipated revenues alone would be extremely problematic for the City of Valdez. Doing so would likely entail cutting and/or adding back services almost every year; which is not a very efficient method of service delivery. It would also introduce uncertainty and unnecessary disruption within the community, making potential economic growth that much more difficult.

Therefore this budget strives to strike a balance between providing stable municipal services and configuring the City to weather our revenue uncertainties. This is done by taking a long-term view of our situation. It involves squeezing as much efficiency as possible out of our operations, without gutting our ability to either get the job done or to be proactive; it involves aggressively defending our position with external authorities to promote equitable funding; it means putting money away in the good years and understanding that depletion of reserves may become necessary during the bad years; and finally it dictates that we promote economic development and strive to lower the cost of energy to further diversify and strengthen our economy. This approach is not simple or obvious to someone only looking at a one year budget planning cycle. Instead it takes patience, vision, and discipline to achieve the desired long term results. This is something the City Council has been working toward for several years now.

Regarding the revenue estimate for the 2012 budget, it was largely based on the 2011 State Assessment Review Board value for TAPS, less 4%. As noted earlier, it is always difficult to come up with an estimate that considers realistic expectations against a reasonably conservative hedge regarding the external forces controlling this process. But after careful consideration, it was deemed prudent to take this conservative planning stance.

General Fund Highlights

- Revenues are down 12.48%
- City Operational Expenditures are up 0.03%
- Contribution to the Hospital is down 38.50 %
- Contribution to the School District is level
- Contribution to Capital Projects is down 17.01%
- Contribution to Major Maintenance is down 35.38%
- Contribution to Major Equipment is down 4.83%

Significant Changes

Revenue. The majority of the City's revenue comes from the real property tax on AS 43.56 property (TAPS - oil and gas property) within our boundaries. The value of this property has been in dispute for many years and is currently in litigation. However, the city's arguments supporting higher values have resulted in initial certifications of increasing values of this property for the years 2006 – 2010. However, this trend experienced a reversal in 2011 when this value was certified approximately 10% lower than it was in 2010. This resulted in a significant reduction in expected revenue for 2011. Therefore as stated in our assumption above, the revenue budgeted for 2012 is also significantly less than what was budgeted last year.

As a result of these recent decreasing revenues and the relatively large growth in past government spending; the City Council provided direction to City Administration for the development a 2012 spending plan that maintained all the municipal services of 2011, without increasing spending. This essentially meant that the 2012 budget had to absorb all of the annual inflationary increases in the cost of doing business.

Energy. Next to personnel costs, the most significant challenge to maintaining a level spending year for the 2012 budget, is the cost of energy. The city continues to experience large increases in the cost of heating and electricity. While the level of increase can vary from year to year, generally increases of 20% to 30% is not uncommon. Since the cost of fuel and electricity has not gone up quite as steeply as our total energy costs, it is reasonable for us to start taking a closer look at consumption. To that end, included in both the Major Maintenance budget and the Capital Investment Program budget, are projects to begin improving our energy efficiency. However, in the interim for the 2012 budget year, we are experiencing combined increases that total over $470,000.

School District

The School Board requested $9,194,896 from the City's 2012 budget. This amount represents the same funding level that the Council approved in the original 2011 budget. However, after the 2011 budget was adopted, the School District requested, and the City Council approved, an additional funding amount of $250,000. This 2012 request does not include the additional amount from last year and returns the funding level back to the original amount approved in the 2011 city budget.

While it is true that the decreased value of the AS 43.56 property (TAPS) within our boundaries restricted the amount of money the School District was able to request this year, it should be noted that the actual amount requested was still less than the maximum that they could have requested. The City is therefore compelled to commend the School Board for taking such a proactive stance to comply with the direction of the City Council to hold the line on spending for the 2012 budget year.

Bottom Line

As referenced earlier, the 2012 budget exceeds the initial Council goal for the status quo regarding spending/services levels; and includes services that have actually increased over those provided in the 2011 budget. Specifically it includes a new road and a sewer system extension that will now have to be operated and maintained; as well as the opening of a new ski hill and the additional costs incurred as a result of that operation. This was done while decreasing the overall spending level from the 2011 adopted budget by over $800,000.

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Changes in Fund Balance Summary

2011 Summary Fund	2011 Beginning Fund Balance	2011 Estimated Revenues	2011 Estimated Transfers In	2011 Available Fund Balance	2011 Estimated Actual Expenses	2011 Budgeted Transfer Out	2011 Ending Fund Balance	2011 Ending Surplus/Deficit
General Fund	12,952,467	51,481,105	3,658,155	68,091,727	32,695,276	22,895,925	12,500,526	(451,941)
Harbor Fund	652,953	1,217,816	38,000	1,908,769	190,842	977,509	740,418	87,465
Debt Service Fund	15,712,838	332,504	7,505,580	23,550,922	7,505,580	3,270,724	12,774,618	(2,938,220)
CF Fund*	20,909,745	195,696	6,414,652	27,520,093	4,085,000	617,471	22,817,622	1,907,877
Permanent Fund	129,788,901	1,900,000	-	131,688,901	201,325	-	131,487,576	1,698,675
Reserve Fund	18,817,423	213,425	11,546,148	30,576,996	5,735,215	-	24,841,781	6,024,358
Port Fund	303,529	321,503	268,801	893,833	563,728	-	330,105	26,576
Utility Fund	1,168,508	520,100	741,423	2,430,031	1,132,045	-	1,297,986	129,478
Airport Fund	327,009	137,827	229,815	694,651	333,513	-	361,138	34,129
MKG Clinic Fund	201,965	99,523	-	301,488	102,265	-	199,223	(2,742)
Total Governmental Funds	**200,835,338**	**56,419,499**	**30,402,574**	**287,657,411**	**52,544,789**	**27,761,629**	**207,350,993**	**6,515,655**

2012 Summary Fund	2012 Beginning Fund Balance	2012 Budgeted Revenues	2012 Budgeted Transfers In	2012 Available Fund Balance	2012 Budgeted Actual Expenses	2012 Proposed Transfer Out	2012 Ending Fund Balance	2012 Ending Surplus/Deficit
General Fund	12,500,526	44,152,449	1,946,834	58,599,809	29,228,386	16,870,897	12,500,526	-
Harbor Fund	740,418	1,288,395	-	2,028,813	1,039,204	249,191	740,418	-
Debt Service Fund	12,774,618	334,432	4,464,726	17,573,776	2,082,663	-	15,491,113	2,716,495
CF Fund*	22,817,622	181,877	1,788,536	24,788,035	1,788,536	-	22,999,499	181,877
Permanent Fund	131,487,576	2,162,409	-	133,649,985	215,575	1,946,834	131,487,576	-
Reserve Fund	24,841,781	146,563	9,767,535	34,755,879	4,086,184		30,669,695	5,827,914
Port Fund	330,105	327,858	276,388	934,351	604,246	-	330,105	-
Utility Fund	1,297,986	657,749	583,333	2,539,068	1,241,082	-	1,297,986	-
Airport Fund	361,138	144,337	232,089	737,564	377,718		359,846	(1,292)
MKG Clinic Fund	199,223	99,945	-	299,168	113,742	-	185,426	(13,797)
Total Governmental Funds	**207,350,993**	**49,496,014**	**19,059,441**	**275,906,448**	**40,777,336**	**19,066,922**	**216,062,190**	**8,711,197**

City of Valdez

All Funds Budget Summary

2012 All Funds Summary	2011 Original Budget	2011 Amended	2011 Estimated	2012 Adopted	Variance From 2011 Budget	% Variance
2012 General Fund Budget Summary						
Total General Fund Revenues	50,941,398	50,991,518	51,481,105	44,152,449	(6,788,949)	-13.33%
Total Transfers to the General Fund	1,733,836	4,521,267	3,658,155	1,946,834	212,998	0.00%
Total GF Expenditures	29,720,845	32,972,726	32,695,276	29,228,386	(492,459)	-1.66%
Total GF Fund Transfers out	22,954,389	24,564,761	22,895,925	16,870,897	(6,083,492)	-26.50%
Net GF Fund Activity	**-**	**(2,024,702)**	**(451,941)**	**-**	**-**	**14.83%**
2012 Utility Fund Budget Summary						
Total Utility Fund Revenues	520,100	520,100	520,100	657,749	137,649	26.47%
Total GF transfer to the Utility Fund	632,923	741,423	741,423	583,333	(49,590)	-7.84%
Total Sewer Expenditures	543,438	558,438	523,748	561,909	18,471	3.40%
Total Water Expenditures	609,585	703,085	608,297	679,173	69,588	11.42%
Net Utility Fund Activity	**-**	**-**	**129,478**	**-**	**-**	
2012 Port Fund Budget Summary						
Total Port Fund Revenues	323,726	323,726	321,503	327,858	4,132	1.28%
Total GF transfer to the Port Fund	262,801	268,801	268,801	276,388	13,587	5.17%
Total Port Expenditures	586,527	592,527	563,728	604,246	17,719	3.02%
Net Port Fund Activity	**-**	**-**	**26,576**	**-**	**-**	**3.43%**
2012 Airport Fund Budget Summary						
Total Airport Fund Revenues	141,350	141,350	137,827	144,337	2,987	2.11%
Total GF transfer to the Airport Fund	214,815	229,815	229,815	233,381	18,566	8.64%
Total Airport Expenditures	356,165	371,165	333,513	377,718	21,553	6.05%
Net Airport Fund Activity	**-**	**-**	**34,129**	**-**	**-**	**4.70%**
2012 Harbor Fund Budget Summary						
Total Harbor Fund Revenues	1,154,986	1,154,986	1,217,816	1,288,395	133,409	11.55%
Transfer from GF	-	38,000	38,000	-	-	0.00%
Total Harbor transfer to Reserve Fund	190,842	190,842	190,842	249,191	58,349	30.57%
Total Harbor Expenditures	964,144	1,019,881	977,509	1,039,204	75,060	7.79%
Net Harbor Fund Activity	**-**	**(17,737)**	**87,465**	**-**	**-**	
2012 Reserve Fund Summary						
Total GF transfer to MM & ME	3,458,925	4,506,022	4,506,022	2,658,477	(800,448)	-23.14%
Total GF transfer to Technology Reserve	-	-	-	488,825	488,825	100.00%
Total GF transfer to Council Contingency	205,952	54,727	54,727	153,000	(52,952)	-25.71%
Total GF transfer to Leave Liability	175,000	125,000	125,000	180,000	5,000	2.86%
Total GF transfer to PF Reserve	1,733,836	1,733,836	-	1,946,834	212,998	12.28%
Total GF transfer to Landfill Closure	275,399	275,399	275,399	275,399	-	0.00%
Total GF transfer to Major Renovations Reserve	5,000,000	5,000,000	5,000,000	2,200,000	(2,800,000)	-56.00%
Total Harbor Transfer to Harbor Maint & Replacement	190,842	190,842	190,842	243,002	52,160	27.33%
Total GF Transfer to Budgetary Stabilzation Account	-	125,000	125,000	-	-	0.00%
Total GF Transfer to Road/Sidewalks Repair	200,000	200,000	200,000	100,000	(100,000)	-50.00%
Total GF Transfer for Energy Assistance	115,000	115,000	115,000	850,000	735,000	639.13%
Total GF Transfer to Master Planning	440,000	555,000	555,000	340,000	(100,000)	-22.73%
Total GF transfer to Harbor Maint & Replacement	309,158	309,158	309,158	256,998	(52,160)	-16.87%
Total GF Transfer for Beauification	115,000	115,000	115,000	-	(115,000)	-100.00%
Total GF Transfer for Land Development	-	-	-	-	-	0.00%
Total GF Transfer to Nuisance Abatment Program	90,000	90,000	90,000	50,000	(40,000)	-44.44%
Total GF Transfer To Disaster Prep	65,000	65,000	65,000	25,000	(40,000)	-61.54%
Other Reserve Fund Revenues	294,000	344,916	213,425	146,563	(147,437)	-50.15%
Total Reserve Fund Expenditures *	7,595,106	8,750,000	5,735,215	4,086,184	(3,508,922)	-46.20%
Net Reserve Activity Activity	**5,073,006**	**4,874,900**	**6,024,358**	**5,827,914**	**(173,917)**	**-3.43%**

City of Valdez

All Funds Budget Summary

2012 All Funds Summary	2011 Original Budget	2011 Amended	2011 Estimated	2012 Adopted	Variance From 2011 Budget	% Variance
2012 MKG Clinic Fund Budget Summary						
Total MKG Clinic Fund Revenues	101,479	101,479	99,523	99,945	(1,534)	-1.51%
Total MKG Clinic Expenditures	94,265	94,265	102,265	113,742	19,477	20.66%
Net MKG Clinic Fund Activity	**7,214**	**7,214**	**(2,742)**	**(13,797)**	**17,943**	248.72%
2012 Pemanent Fund Budget Summary						
Total Permanent Fund Revenues	1,949,661	1,949,661	1,900,000	2,162,409	212,748	10.91%
Total Permanent Expenditures	215,825	215,825	201,325	215,575	(250)	-0.12%
Total PF Transfer out	1,733,836	1,733,836	-	1,946,834	212,998	12.28%
Net Permanent Fund Activity	**-**	**-**	**1,698,675**	**-**	**425,496**	100.00%
2012 Debt Service Fund Budget Summary						
Total Debt Service Fund Revenues	529,506	529,506	332,504	334,432	(195,074)	-36.84%
Total GF transfer to Debt Service Fund	7,505,580	7,505,580	7,505,580	4,464,726	(3,040,854)	-40.51%
Total Debt Service Expenditures	7,505,580	7,505,580	7,505,580	2,082,663	(5,422,917)	-72.25%
Total Transfers Out to GF	-	2,400,000	2,400,000	-	-	0.00%
Net Debt Service Fund Activity	**529,506**	**(1,870,494)**	**(2,067,496)**	**2,716,495**	**2,186,989**	413.02%
2012 Capital Facility Fund Budget Summary						
GF transfer to the CF Fund	2,155,000	2,740,000	2,740,000	1,788,536	(366,464)	-17.01%
Total Reserve Fund Transfer In	-	1,310,000	3,674,652	-	-	0.00%
CF Fund Interest Revenue	135,000	135,000	195,696	181,877	46,877	34.72%
Total CF Transfer to Reserve Fund out	-	617,471	617,471	-	-	0.00%
Community Investment Expenditures	2,155,000	2,740,000	4,085,000	1,788,536	(366,464)	-17.01%
Net Comm Investment Fund Non- Project Activity	**135,000**	**827,529**	**1,907,877**	**181,877**	46,877	34.72%
Grand Total Budgeted Revenues	**56,091,206**	**56,192,242**	**56,419,499**	**49,496,014**	**(6,595,192)**	-11.76%
Grand Total Budget Transfers In	**23,854,067**	**29,511,870**	**29,279,574**	**19,060,733**	**(4,793,334)**	-20.09%
Grand Total Budget Expenditures	**42,840,900**	**48,017,912**	**45,825,876**	**40,777,336**	**(2,063,564)**	-4.82%
Debt Paydown in excess of Debt Service Schedule	**7,505,580**	**7,505,580**	**7,505,580**	**-**	**(7,505,580)**	-100.00%
Grand Total Budget Transfers Out	**24,879,067**	**29,506,910**	**26,104,238**	**19,066,922**	**(5,812,145)**	-23.36%

*Total Reserve Fund Expenditures * - excludes estimated prior year appropriations*

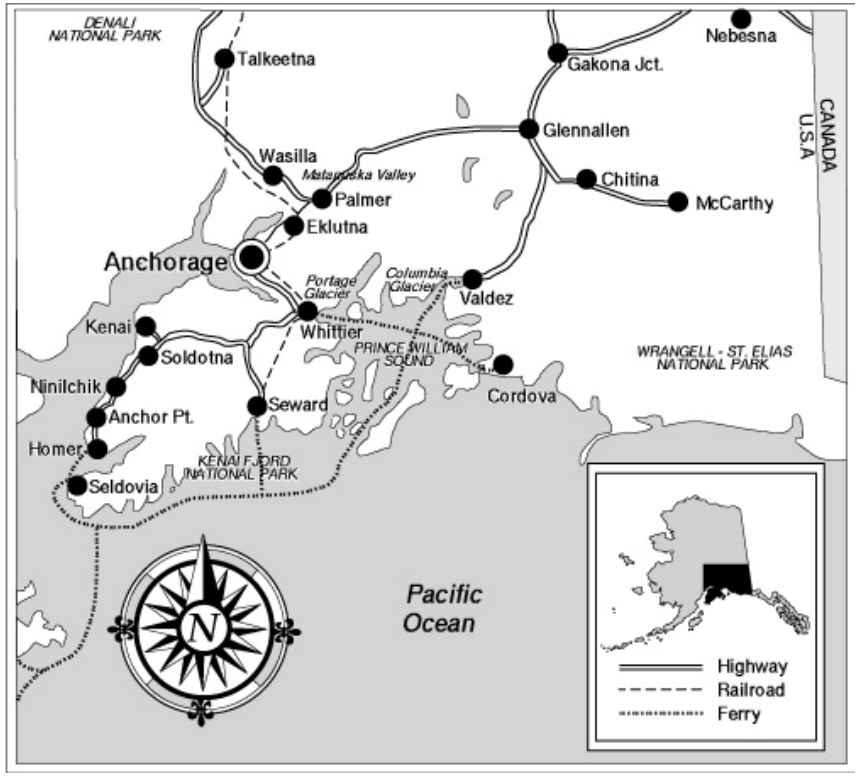
General Fund Revenues and Transfers In

2012 General Fund Revenue Class	2011 Original Budget	2011 Amended	2011 Estimated	2012 Budgeted Revenues	Variance From 2011 Budget	% Variance
Real Property & Other Taxes	$ 46,336,333	$ 44,221,134	$ 44,244,734	$ 39,245,817	$ (7,090,516)	-15.30%
Interest	$ 952,000	$ 952,000	$ 898,195	$ 834,770	$ (117,230)	-12.31%
Other GF Revenues:						
Licenses & Permits	$ 13,500	$ 13,500	$ 19,859	$ 15,400	$ 1,900	14.07%
State & Federal Grants	$ 341,058	$ 345,993	$ 346,193	$ 448,162	$ 107,104	31.40%
State Shared Revenues	$ 2,094,000	$ 2,492,775	$ 2,801,514	$ 2,420,000	$ 326,000	15.57%
Payment in Lieu of Taxes	$ 602,300	$ 602,300	$ 707,781	$ 603,000	$ 700	0.12%
Service Charges	$ 409,432	$ 409,432	$ 406,340	$ 396,350	$ (13,082)	-3.20%
Utilities Charges	$ 65,500	$ 65,500	$ 82,680	$ 78,500	$ 13,000	19.85%
Parks & Recreation	$ 60,925	$ 60,925	$ 55,700	$ 57,350	$ (3,575)	-5.87%
Fines	$ 26,900	$ 26,900	$ 15,800	$ 24,300	$ (2,600)	-9.67%
Miscellaneous	$ 39,450	$ 1,801,059	$ 1,902,309	$ 28,800	$ (10,650)	-27.00%
Total Other GF Revenues	3,653,065	5,818,384	6,338,176	4,071,862	$ 418,797	11.46%
Total General Fund Revenues	**50,941,398**	**50,991,518**	**51,481,105**	**44,152,449**	$ (6,788,949)	**-13.33%**
2012 Other Fund Transfers						
Transfers to the General Fund						
From Permanent Fund	$ 1,733,836	$ 1,733,836	$ -	$ 1,946,834	$ 212,998	12.28%
From Reseve	$ -	$ 387,431	$ 387,431	$ -	$ -	0.00%
From Debt Service Fund	$ -	$ 2,400,000	$ 3,270,724	$ -	$ -	0.00%
Total Transfers to the General Fund	**$ 1,733,836**	**$ 4,521,267**	**$ 3,658,155**	**$ 1,946,834**	**$ 212,998**	**12.28%**
Total General Fund Revenues&Trsfrs In	**$ 52,675,234**	**$ 55,512,785**	**$ 55,139,260**	**$ 46,099,283**	**$ (6,575,951)**	**-12.48%**

General Fund Expenditures and Transfers Out

2012 General Fund Expenditures by Department	2011 Original Budget	2011 Amended	2011 Estimated	2012 Requested	Variance From 2011 Budget	% Variance
Hospital	$ 863,961	$ 863,960	$ 861,257	$ 531,305	$ (332,656)	-38.50%
Public Safety Support	$ 912,870	$ 912,870	$ 910,701	$ 954,990	$ 42,120	4.61%
Fire/EMS	$ 1,567,787	$ 1,580,821	$ 1,554,272	$ 1,611,343	$ 43,556	2.78%
Animal Control	$ 257,184	$ 312,685	$ 308,436	$ 266,698	$ 9,514	3.70%
Law Enforcement	$ 1,639,272	$ 1,639,272	$ 1,629,786	$ 1,701,649	$ 62,377	3.81%
Building Maintenance	$ 1,316,373	$ 1,316,374	$ 1,171,036	$ 1,235,008	$ (81,365)	-6.18%
Streets/Shop	$ 1,863,379	$ 1,949,586	$ 1,859,267	$ 1,971,988	$ 108,609	5.83%
Information Technology	$ 897,933	$ 941,992	$ 937,482	$ 655,975	$ (241,958)	-26.95%
Administration	$ 767,109	$ 785,109	$ 745,493	$ 802,374	$ 35,265	4.60%
Finance	$ 889,999	$ 899,999	$ 870,759	$ 908,876	$ 18,877	2.12%
City Council	$ 325,339	$ 624,989	$ 624,920	$ 310,925	$ (14,414)	-4.43%
City Clerk	$ 264,570	$ 264,570	$ 254,370	$ 330,281	$ 65,711	24.84%
Community Development	$ 645,069	$ 645,069	$ 579,849	$ 655,780	$ 10,711	1.66%
Economic Initiatives	$ 191,755	$ 214,348	$ 193,570	$ 191,650	$ (105)	-0.05%
Law	$ 1,950,000	$ 4,350,000	$ 5,220,724	$ 1,950,000	$ -	0.00%
Insurance	$ 706,812	$ 706,812	$ 192,909	$ 470,000	$ (236,812)	-33.50%
Engineering	$ 516,466	$ 516,466	$ 499,240	$ 539,189	$ 22,723	4.40%
Library	$ 408,129	$ 411,878	$ 410,125	$ 421,009	$ 12,880	3.16%
Parks & Recreation	$ 667,499	$ 673,000	$ 625,412	$ 710,221	$ 42,722	6.40%
Civic Center	$ 732,690	$ 772,571	$ 732,831	$ 788,818	$ 56,128	7.66%
Parks Maintenance	$ 427,632	$ 446,591	$ 430,432	$ 422,297	$ (5,335)	-1.25%
Solid Waste	$ 899,621	$ 1,009,368	$ 948,009	$ 969,114	$ 69,493	7.72%
Valdez City Schools	$ 9,194,896	$ 9,319,896	$ 9,319,896	$ 9,319,896	$ 125,000	1.36%
Community Service Organizations	$ 1,814,500	$ 1,814,500	$ 1,814,500	$ 1,509,000	$ (305,500)	-16.84%
Total Departmental Expenditures	**$ 29,720,845**	**$ 32,972,726**	**$ 32,695,276**	**$ 29,228,386**	**$ (492,459)**	**-1.66%**
2012 General Fund Transfers Expenditures by Fund						
To Utilities Fund	$ 632,923	$ 741,423	$ 741,423	$ 583,333	$ (49,590)	-7.84%
To Airport Fund	$ 214,815	$ 229,815	$ 229,815	$ 233,381	$ 18,566	8.64%
To Port Fund	$ 262,801	$ 268,801	$ 268,801	$ 276,388	$ 13,587	5.17%
Subtotal for Subsidy	***$ 1,110,539***	***$ 1,240,039***	***$ 1,240,039***	***$ 1,093,102***	***$ (17,437)***	***-1.57%***
To Reserve Fund for Council Contingency	$ 205,952	$ 54,727	$ 54,727	$ 153,000	$ (52,952)	-25.71%
To Capital Facilities Fund	$ 2,155,000	$ 2,740,000	$ 2,740,000	$ 1,788,536	$ (366,464)	-17.01%
To Reserve for Major Equipment	$ 1,385,486	$ 1,457,486	$ 1,457,486	$ 1,318,605	$ (66,881)	-4.83%
To Reserve for Leave Liability	$ 175,000	$ 175,000	$ 125,000	$ 180,000	$ 5,000	2.86%
To Reserve Fund for Major Maintenance	$ 2,073,439	$ 3,048,536	$ 3,048,536	$ 1,339,872	$ (733,567)	-35.38%
To Reserve for Technology Reserve	$ -	$ -	$ -	$ 488,825	$ 488,825	100.00%
To Reserve to Road/Sidewalks Repair	$ 200,000	$ 200,000	$ 200,000	$ 100,000	$ (100,000)	-50.00%
To Reserve to Energy Assistance	$ 115,000	$ 115,000	$ 115,000	$ 850,000	$ 735,000	100.00%
To Reserve Master Planning	$ 440,000	$ 440,000	$ 555,000	$ 340,000	$ (100,000)	100.00%
To Reserve for Beautification	$ 115,000	$ 115,000	$ 115,000	$ -	$ (115,000)	100.00%
To Reserve for Land Development	$ -	$ -	$ -	$ -	$ -	0.00%
To Reserve for Disaster Prep	$ 65,000	$ 65,000	$ 65,000	$ 25,000	$ (40,000)	100.00%
To Permanent Fund	$ -	$ -	$ -	$ -	$ -	0.00%
To Debt Service	$ 7,505,580	$ 7,505,580	$ 7,505,580	$ 4,464,726	$ (3,040,854)	-40.51%
To PF Reserve	$ 1,733,836	$ 1,733,836	$ -	$ 1,946,834	$ 212,998	12.28%
To Major Renovations Reserve	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 2,200,000	$ (2,800,000)	-56.00%
To Landfill Closure	$ 275,399	$ 275,399	$ 275,399	$ 275,399	$ -	0.00%
To Harbor Maint & Replc Reserve	$ 309,158	$ 309,158	$ 309,158	$ 256,998	$ (52,160)	-16.87%
To Nuisance Abatment Program	$ 90,000	$ 90,000	$ 90,000	$ 50,000	$ (40,000)	-44.44%
Total GF Fund Transfers	**$ 22,954,389**	**$ 24,564,761**	**$ 22,895,925**	**$ 16,870,897**	**$ (6,083,492)**	**-26.50%**
Total General Fund Revenues&Trsfrs In	**$ 52,675,234**	**$ 55,512,785**	**$ 55,139,260**	**$ 46,099,283**	**$ (6,575,951)**	**-12.48%**
Total General Expenditures &Trsfrs Out	**$ 52,675,234**	**$ 57,537,487**	**$ 55,591,201**	**$ 46,099,283**	**$ (6,575,951)**	**-12.48%**
Net General Fund Activity	**$ -**	**$ (2,024,702)**	**$ (451,941)**	**$ -**		

MAP OF SOUTH CENTRAL ALASKA



INTRODUCTION

The City of Valdez, population 3,976 is located in South Central Alaska on Prince William Sound. It has a relatively mild climate, which is attributed to the marine currents in, and weather generated by, the Pacific Ocean. Its distinguishing characteristics are the incomparable rugged beauty of its natural mountain ringed setting, and its extremely high average annual snowfall of almost 30 feet, the most of any city in the world at sea level.

History

The Port of Valdez was named in 1790 by Don Salvador Fidalgo for the celebrated Spanish naval officer Antonio Valdes y Basan. A town developed in 1898 as a debarkation point for men seeking a route to the Eagle Mining District and the Klondike gold fields. Valdez soon became the supply center of its own gold mining region, and incorporated as a City in 1901.

The original town site of Valdez was completely destroyed on Good Friday in 1964 by the strongest recorded earthquake ever to strike the North American continent. This was registered as 9.2 on the Richter scale. In addition, tsunamis generated by the earthquake ravaged the town. A tsunami wave in the Port of Valdez was recorded at 67 meters at Shoup Bay. Thirty-three (33) people, 5 percent of the population of Valdez were killed in this disaster. As a result, the town site was condemned and the city was relocated 4 miles to the west on more stable ground.

During the 1970s, the Trans Alaska Pipeline System (TAPS) was constructed for the transport of North Slope crude oil, stretching 800 miles from Barrow on the North Slope to the ice free port of Valdez on the Prince William Sound. As the southern terminus of the Trans Alaska oil pipeline, Valdez became the largest crude oil port in North America. The oil is stored in Valdez, and from there it is transported via ocean going supertankers to locations in the continental U.S.

On Good Friday in 1989, the supertanker Exxon Valdez, while maneuvering to avoid an iceberg ran aground on Bligh Reef in Prince William Sound. The resulting oil spill was one of the greatest man made environmental disasters to hit the North American continent. The oil fouled hundreds of miles of Prince William Sound shoreline, however contrary to popular belief, oil neither approached nor contaminated the shores within the Port of Valdez. Still, the City of Valdez was the primary operational center for the cleanup of the massive oil spill.

As a result of the 1989 spill, a new issue, oil spill response preparedness and oversight, became a regional industry and significant economic sector in Valdez. The Prince William Sound

Regional Citizens Advisory Council (PWSRCAC), overseeing safety and spill response issues for oil transportation in Prince William Sound, was established as a watchdog organization. PWSRCAC has membership representation from communities, Native Alaskans, and interested organizations of Prince William Sound. Ship Escort and Response Vessel Service (SERVS) was also established with a fleet of modern vessels, home ported in Valdez, to escort oil tankers through Prince William Sound. These are equipped with state-of-the-art oil spill response equipment and technology, and are supported by a sophisticated ready response industry, for immediate response to oil spills.

Economy

The Valdez economy is dominated by transportation, mostly related to the transportation of crude oil. As America's northernmost ice free port, Port Valdez is a deep water fjord with depths of 750 feet. Approximately 20% of all U.S. oil - 85% of West Coast oil - is transported through Port Valdez in the deep draught oil supertankers, with hundreds of shipments annually. Port Valdez is a major seaport, with a $48 million cargo and container facility. Valdez processes cargo through the largest floating concrete dock in the world, with 1,200 feet front and water depth exceeding 18 feet.

The City also has a developed tourism economy, with between 150,000 and 180,000 people visiting Valdez annually, primarily in the summer time. Sport fishing and sightseeing are significant sectors of the economy. In addition, although commercial fishing is a minor player in the Valdez economy, the fish processing plants located in Valdez are among the 10 largest employers of the community.

Valdez is developing its winter tourism, promoting its winter sports as a result of its abundant snowfall, and proximity to the Chugach Mountains. Heli-skiing is a fast growing sport in the Valdez area, and Valdez is the birthplace of the World Extreme Skiing Championships. Abundant snowmobiling opportunities have resulted in championship competitions in Valdez.

Organization

The City of Valdez is a home rule city, operating under a Council-Manager form of government. The home rule charter, adopted by its residents, gives local government "all legislative powers not prohibited by law or charter" in accordance with the conditions, needs, and desires of the community.

OVERVIEW

The City adopts an annual budget that covers its fiscal year (calendar year) that runs from January 1st to December 31st.

This 2012 Budget is the annual financial plan of the City. Much of the content and format of the budget is set by Municipal Code. This document becomes the legal spending plan of the City for the calendar year, and as such becomes a permanent official record of the City.

The budget expenditures comprise the appropriation, or legal spending authority, set by the City Council. Revenues are the source of spending for the budget, but are not necessarily all appropriated.

The level of spending authority for this budget is adopted at the Department level. Budgetary transfers between line items in a Department may be made upon the approval of the City Manager. Budgetary transfers between Departments or between Funds can only be made by the authority of the City Council.

The officially adopted budget is formally integrated into the accounting system of the City. The result of this official spending plan, the Comprehensive Annual Financial Report, the annual financial report of the City, is audited annually. The two years actual figures displayed in columns of this budget are audited figures. Therefore the City's budget and audit are integrally linked.

The City of Valdez 2012 Budget is a balanced budget. For the City of Valdez, a balanced budget requires the primary operating fund of the City (the General Fund) to have combined revenues (excluding the use of fund balances) that equal or exceed expenditures for that fund.

BUDGET PROCESS

The budget process begins with a high level budget policy discussion between the City Council and the City Manager. The City Manager then provides the department heads with general budgetary guidelines to begin preparing their budgets. A budget preparation package is assembled and distributed to department heads by the Finance Director, incorporating these guidelines. Follow-up meetings with the City Council are then scheduled (as needed) to finalize the budget policy statement for that year. The City Council usually adopts their budget policy statement by late August or early September.

Department directors, following guidance from the City Manager, consistent with the budget policy statement, finish and submit a preliminary budget request to the Finance Director by mid-September. Conferences are scheduled between department heads and the Budget Committee (City Manager, Assistant City Manager, and Finance Director) to review and finalize expenditure levels for each service and department.

The City Manager then submits a recommended draft budget to the City Council (customarily in mid to late October, but no later than the first regular Council meeting of November).

After formal presentation of the City Manager's recommended budget, a series of City Council budget work sessions and public hearings are scheduled. These budget work sessions allow the City Council and the public to scrutinize all aspects of the proposed budget, down to individual line item levels if necessary.

One last public hearing on the complete final draft budget is scheduled at least one week prior to the adoption of the budget. Final Budget Adoption must be accomplished by the City Council no later than the second meeting in December.

BUDGET STRUCTURE

The City of Valdez 2012 Budget consists of Revenues and Expenditures grouped in Funds.

A Fund is a fiscal and accounting entity where revenues and expenditures are recorded and segregated to carry on specific activities or attain certain objectives.

The City of Valdez uses eleven Funds in its accounting system:

The General Fund is the primary operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

The Debt Service Fund is used primarily to account for the accumulation of resources for, and the payment of, general long-term obligations including debt principal and interest.

The Reserve Fund is used to account for the accumulation of resources for, and the payment of specific ongoing programs and physical assets, such as major equipment, which is budgeted according to a multi year replacement schedule.

The Capital Facilities Fund is utilized to account for financial resources used for the construction and major renovations of capital facilities and infrastructure.

The Port Fund, The Harbor Fund, The Airport Fund, The Utilities Fund, and The Clinic Fund are all special revenue funds, used to segregate revenues and expenditures for a specified purpose. This accounting provides a means to determine the extent the activity is self supporting.

The Permanent Fund accounts for a strategic community resource that is legally restricted to the extent that only 1.5% of the total market value of the fund may be used on an annual basis for capital or operating expenses of the City.

The Health Insurance Fund is an internal service fund out of which the City and two of its component units, the Valdez City Schools and the Valdez Museum and Historical Archives, pay the claims for self-insured health care.

FUND NAME	NUMBER
General Fund	001
Debt Service Fund	205
Health Insurance Fund	210
Capital Facilities Fund	310
Reserve Fund	350
Port Fund	401
Harbor Fund	402
Utilities Fund	403
Airport Fund	510
Gilson Medical Center	515
Permanent Fund	607

The City of Valdez adopts a budget for ten of its eleven funds. Not included in this budget is the City of Valdez Health Insurance Fund. Since the City Council has no control of these claims, it is excluded from the budgetary process.

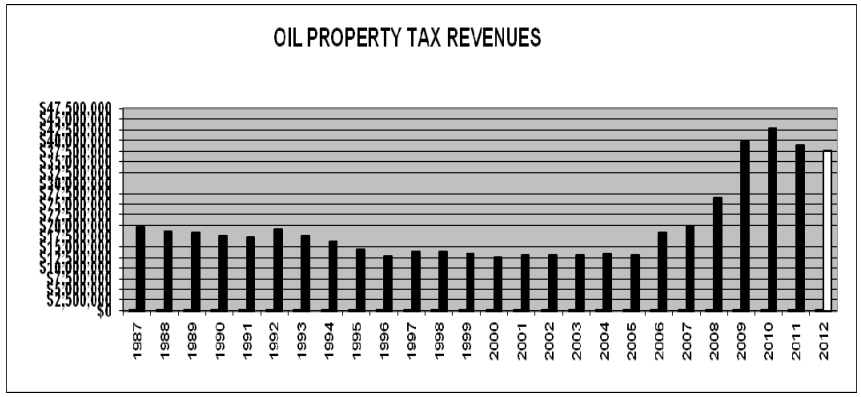
With few exceptions, appropriations for expenditures in all funds, except the Capital Facilities Fund and the Reserve Fund, lapse at the end of the fiscal year. Specific exceptions to this are encumbered appropriations for contractual or professional services and capital equipment in all funds.

Appropriations for expenditures in the Capital Facilities Fund and the Reserve Fund continue until fully expended or are cancelled by the City Council.

PRIMARY GENERAL FUND REVENUES

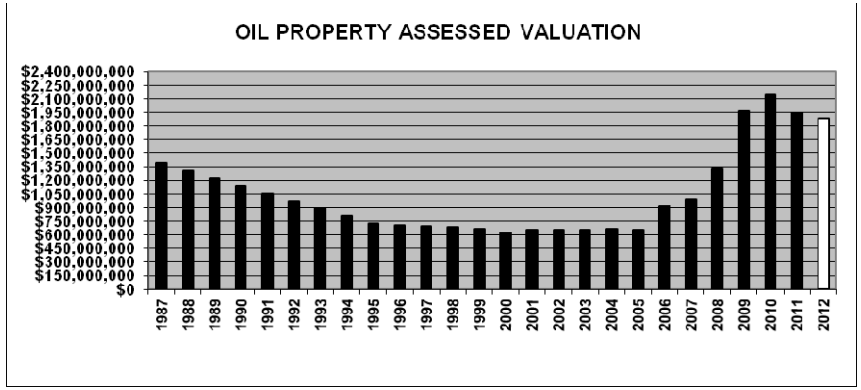
Real Property Taxes

The City of Valdez derives over 90 percent of its General Fund revenues from real property taxes. Moreover, as of 2011, 93 percent of these are based on the assessed value of a portion of the Trans Alaska Pipeline System (TAPS) oil property. The TAPS, for the transport of North Slope crude oil, stretches 800 miles from Barrow on the North Slope, to Valdez on Prince William Sound, where the terminal is located. The value of the pipeline and terminal attributed to Valdez is that portion which is located within the City limits, and which amounts to 21.36 percent of the entire TAPS.



The remaining 7 percent of the real property taxes come from the valuation of non-oil, residential and commercial properties within the City of Valdez.

In late 2010, the City of Valdez received a favorable judgment from the Superior Court of Alaska where the assessed valuation of TAPS for 2006 was increased to $1,187,961,010. This new valuation will result in additional revenue to the City of Valdez of approximately $23,759,220 plus interest. This decision is currently under appeal by the TAPS owners.



Personal Property Taxes

The City of Valdez does not levy a personal property tax.

SIGNIFICANT INFLUENCES ON 2012 BUDGET

Personnel

In 2011 the city completed a Workers Compensation audit that resulted in a decrease in budgeted costs for WC of $105,445 for 2012.

The city experienced an increase in the health insurance exposure rate in 2011 which resulted in an increase in the budgeted amount for health insurance of $59,243

Also, during the preparation of the 2012 budget, the City Council approved an across the board 2% COLA increase for all regular city employees. This approved COLA adjustment for 2012 and the normal longevity increases resulted in an increase of $659,248 in personnel cost for the new fiscal year.

Total Personnel Cost Changes:

Type	**Amount**
PERS	$85,715
Workers Comp	$105,445
Health Ins	$59,243
Temp & OT Wages	($ 7,572)
Salaries	$450,847
Other Benefits	($34,430)
Total:	**$659,248**

Energy

Increases in energy costs continue to be a moving target. While the energy budgets have increased steadily since 2008, energy expenses continue to be difficult to predict. Consequently, the 2012 budgeted line items for energy have been brought more in line with actual usage and historical trends. We have also increased our efforts to reduce energy consumption by repairing some of our buildings to make them more energy efficient and installing energy saving boilers at our facilities. These energy saving methods will continue to be pursued to get a better handle our energy consumption.

School District

The Valdez School District operates on a different fiscal year than the City of Valdez. The School District fiscal year runs from July 1 to June 30. The City's fiscal year is a calendar year. This offset has historically created confusion regarding the dollar amount that gets budgeted for the city's contribution to the School District. The amount in the school budget has not matched the number in the city budget because of this offset and due to the city's budget cycle lagging the school's.

To help address this confusing matter, the City Council appropriated sufficient funds in the 2010 budget to move the city a head of (versus behind) the school district in the funding cycle. This enabled the city to better control the amount the School District ultimately plans to build their budget on. A stabilization account was established through an ordinance that allows the city to budget the same dollar amount as the school district to keep the same numbers during each budget cycle. The stabilization account therefore acts as a fiscal shock absorber between these two fiscal years.

In recognition of declining City revenues, the School Board's request for the 2012 budget, was kept at the same funding level that was initially approved last year; which was $9,194,896.

The City's support of the School District is the single largest expenditure the City makes. In 2011 the total amended

amount appropriated for this purpose was $9,444,896. The City Council therefore agreed to keep the School District's funding at the original 2011 level and appreciates the effort of the School Board to consider the larger issue facing the community.

INDEBTEDNESS

General Obligation Debt

The City currently has $2,401,537 in general obligation (GO) debt. This includes $959,531 debt for school maintenance and $1,442,006 for harbor maintenance. A debt service schedule for the GO bonds follows this section.

Of the school maintenance debt, 70 percent, or $671,672 is reimbursable by the State of Alaska School Construction Debt Retirement Program, approved by Alaska voters in the fall of 2002. This program reimburses up to 70% of construction or renovation costs for approved projects that are financed by GO bonds in the local communities. In addition, of the harbor maintenance debt, 99.5 percent is reimbursable by the State of Alaska under their harbor deferred maintenance reimbursement program.

In the spring of 2003, voters of the City of Valdez approved the issuance of $17 million in GO debt for a new middle school, as well as renovations of other school buildings based on this reimbursement program. The City issued $2 million of this debt for school maintenance in 2004. However, the City has not issued of the balance of these bonds for school construction until changes in ongoing student enrollment are evaluated against the escalated project costs and other priorities within the City.

In Valdez, GO bonds require authorization by the City Council in the form of a resolution, and ratification by the majority of qualified electors voting in any regular or special election. The exception to voter ratification is GO disaster bonds, approved by the City Council and issued in the case of natural disasters or other calamities. These may only be issued for the preservation and rehabilitation of municipal capital improvements, not to exceed two percent of the total assessed value of all real and personal property and must mature in not more than ten years. In addition, these bonds are exempt from the debt limit, as specified below.

The outstanding general obligation indebtedness of the City may not exceed fifteen percent of the assessed value of all real and personal property of the City. The legal debt limit for the City is $328,664,659. It is calculated as follows:

Net Assessed Value:	$2,191,097,728
Total Debt Limit – 15% of Assessed Value	$ 328,664,659
Total Current GO Debt	$ 2,401,537
Remaining Debt Limit	$ 326,263,122

Exceptions to this debt limit include disaster bonds, mentioned previously, and GO bonds issued for a municipally owned utility, or other revenue generating enterprise, additionally secured by a pledge of the revenue derived from operation.

Other Debt

In the fall of 2002, Valdez voters approved the issuance of $19 million revenue bonds for the construction of the new hospital and long-term care facility in Valdez. Revenue bonds were issued for this facility in 2003

City of Valdez
Debt Service Schedule

Year	Hospital Revenue	Harbor GO - 2004	School GO - 2004	Total
2003	$ 462,253.75	$ -	$ -	$ 462,253.75
2004	$ 849,037.50	$ 112,526.10	$ 73,174.13	$ 1,034,737.73
2005	$ 849,037.50	$ 227,107.50	$ 148,737.50	$ 1,224,882.50
2006	$ 1,514,037.50	$ 226,437.50	$ 152,337.50	$ 1,892,812.50
2007	$ 1,505,750.00	$ 224,237.50	$ 150,837.50	$ 1,880,825.00
2008	$ 1,492,187.50	$ 227,037.50	$ 149,337.50	$ 1,868,562.50
2009	$ 1,471,787.50	$ 224,450.00	$ 152,650.00	$ 1,848,887.50
2010	$ 1,632,812.50	$ 226,287.50	$ 150,450.00	$ 2,009,550.00
2011	$ 1,673,137.50	$ 227,687.50	$ 148,050.00	$ 2,048,875.00
2012	$ 1,703,075.00	$ 228,937.50	$ 150,650.00	$ 2,082,662.50
2013	$ 1,733,075.00	$ 224,712.50	$ 147,887.50	$ 2,105,675.00
2014	$ 1,757,950.00	$ 225,162.50	$ 149,912.50	$ 2,133,025.00
2015	$ 1,775,387.50	$ 225,100.00	$ 151,537.50	$ 2,152,025.00
2016	$ 1,777,650.00	$ 229,500.00	$ 152,737.50	$ 2,159,887.50
2017	$ 1,779,100.00	$ 227,000.00	$ 152,737.50	$ 2,158,837.50
2018	$ 1,780,062.50	$ 229,250.00	$ 152,487.50	$ 2,161,800.00
2019	$ 1,767,350.00	$ 226,000.00	$ 151,987.50	$ 2,145,337.50
2020	$ 1,751,487.50	$ 227,500.00	$ 151,237.50	$ 2,130,225.00
2021	$ 1,732,475.00	$ 228,500.00	$ 150,237.50	$ 2,111,212.50
2022	$ 1,710,312.50	$ 229,000.00	$ 148,987.50	$ 2,088,300.00
2023	$ -	$ 229,000.00	$ 147,487.50	$ 376,487.50
2024	$ -	$ 208,500.00	$ 140,737.50	$ 349,237.50
2025	$ -	$ -	$ -	$ -
	$ 30,717,966.25	$ 4,633,933.60	$ 3,074,199.13	$ 38,426,098.98

CITY OF VALDEZ, ALASKA
2012 Organization Chart - Regular Personnel

Total Reg Employee FTE=107.07
Total Temp/Part-Time FTE=20.37

CITY COUNCIL
1 Mayor
6 Council Members

CITY ATTORNEY

CITY MANAGER-2
1 City Manager
1 Admin. Assist.

CITY CLERK-2
1 City Clerk
1 Deputy Clerk
T/P-T= .26 FTE

ASSISTANT CITY MANAGER-1
HUMAN RESOURCES
1 Assistant City Manager

I.T.-4
1 Director
1 IT Manager
2 Desktop/Comm Analyst

FINANCE-7
1 Director
1 Comptroller
1 Cost Accountant
1 Accounts Rec Mgr
1 Accounting Specialist
1 Customer Service Rep
.53 Day Care Grant Tech
.47 Customer Service Rep

FIRE-10.53
1 Chief
3 Captains
3 Lieutenants
3 Engineers
.53 Sr. Ofc. Asst.
T/P-T=0.64FTE

COMMUNITY DEVELOPMENT-5
1 Director
1 Planning Tech.
1 Bldg. Inspector
1 Sr. Ofc. Asst.
1 Sr Planning/GIS Tech
T/P-T=0.88 FTE

PORTS & HARBOR-9
1 Director

PORT/AIRPORT
1 Port Manager
1 Port Maint. Mgr.
1 Port Security/Maint. Tech
T/P-T=.38FTE (Port)

HARBOR
1 Harbormaster
1 Office Manager.
1 Customer Svc. Rep.
2 Marine Equip. Op.
T/P-T=3.08 FTE (Harbor)

PUBLIC WORKS-20
1 Director
1 Admin Assistant

SOLID WASTE
1 Foreman
3 Solid Waste Tech I
2 Solid Waste Tech II
0 Solid Waste Tech III

SHOP/STREETS
1 Shop Foreman/HE Mech
1 Street Foreman
1 Small Fleet Manager
1 Lead Operator
3 Heavy Equip Operators
T/P-T= .65FTE

WATER/SEWER
1 Utilities Foreman
2 Utilities Technician
1 Heavy Equip Oper
1 Environmental Tech.

CAPITAL FACILITIES-11.7
1 Director

ENGINEERING
1 Sr Project Manager
1 Project Manager
.5 Admin Asst.
T/P-T=0.25 FTE

BUILDING MAINT.
1 Maint Superintendent
1 Maint Foreman
3 Maint Techs.
.5 Admin Asst.
1 Hospital B & G Mgr
1.7 Hospital Maint Tech
T/P-T=1.07 FTE (BM)

PARKS, RECREATION & CULTURAL SERVICES-13.31
1 Director

CIVIC CENTER
1 Civic Center Manager
1 Tech/Maint. Coord.
2 Events Attendants
.4 Sr. Ofc. Asst.
T/P-T=2.15 FTE (Civ. Ctr)

PARKS
1 Park Maint. Supervisor
1 Teen Center Coordinator
1 Recreation Supervisor
.53 Rec Activity Coord
.6 Sr. Ofc Asst.
T/P-T=1.72 FTE (Park Main)
T/P-T-8.80 FTE (P&R)

LIBRARY
1 Head Librarian
2.78 Library Assts.
T/P-T=.30 FTE (Library)

LAW ENFORCEMENT-21.53
1 Chief

POLICE
1 Lieutenant
1 1st Sergeant
2 Sergeants
6 Officers

PUBLIC SAFETY/JAIL
6 PSTs
1 PSAS/Jail Supervisor
1 Admin Asst.
0.53 PST Assistant
T/P-T=.19 FTE

ANIMAL CONTROL
1 Animal Control
1 Assistant ACO

REGULAR EMPLOYEES

DESCRIPTION	2008	Variance	2009	Variance	2010	Variance	2011	Varience	**2012**	**Varience**
JAIL/PSAS	8.150	(1.000)	8.150	0.000	8.150	0.000	8.680	0.530	**8.680**	**0.000**
FIRE/EMS	10.530	0.530	10.530	0.000	10.530	0.000	10.530	0.000	**10.530**	**0.000**
ANIMAL CONTROL	1.000	0.000	1.530	0.530	1.530	0.000	2.000	0.470	**2.000**	**0.000**
LAW ENFORCEMENT	10.850	0.000	10.850	0.000	10.850	0.000	10.850	0.000	**10.850**	**0.000**
SUBTOTAL PUBLIC SAFETY	30.530	(0.470)	31.060	0.530	31.060	0.000	32.060	1.000	**32.060**	**0.000**
STREETS/SHOP	7.050	0.150	7.050	0.000	7.150	0.100	8.250	1.100	**8.250**	**0.000**
SOLID WASTE	5.850	0.050	6.910	1.060	6.850	(0.060)	6.250	(0.600)	**6.250**	**0.000**
SUBTOTAL PUBLIC WORKS	12.900	0.200	13.960	1.060	14.000	0.040	14.500	0.500	**14.500**	**0.000**
BUILDING MAINT. / HOSP/CLI	7.100	0.000	8.800	1.700	8.700	(0.100)	8.700	0.000	**8.700**	**0.000**
ENGINEERING	3.000	0.000	3.000	0.000	3.000	0.000	3.000	0.000	**3.000**	**0.000**
SUBTOTAL CAP. FACILITIES	10.100	0.000	11.800	1.700	11.700	(0.100)	11.700	0.000	**11.700**	**0.000**
INFORMATION SYSTEMS	2.800	1.300	3.600	0.800	3.600	0.000	3.600	0.000	**4.000**	**0.400**
ADMINISTRATION	3.000	(1.500)	3.000	0.000	3.000	0.000	3.000	0.000	**3.000**	**0.000**
FINANCE	5.689	1.530	5.689	0.000	6.530	0.841	6.530	0.000	**6.530**	**0.000**
CHILD CARE GRANT	0.591	(0.300)	0.591	0.000	0.500	(0.091)	0.470	(0.030)	**0.470**	**0.000**
CITY CLERK	2.000	0.000	2.000	0.000	2.000	0.000	2.000	0.000	**2.000**	**0.000**
COMM & ECON DEVELOPMENT	5.200	0.000	5.200	0.000	5.000	(0.200)	5.000	0.000	**5.000**	**0.000**
SUBTOTAL GEN. GOVERNMENT	19.280	1.030	20.080	0.800	20.630	0.550	20.600	(0.030)	**21.000**	**0.400**
LIBRARY	3.940	0.000	3.940	0.000	3.930	(0.010)	3.930	0.000	**3.930**	**0.000**
PARKS AND RECREATION	3.300	0.000	3.830	0.530	3.830	0.000	3.830	0.000	**3.830**	**0.000**
CIVIC CENTER	4.550	0.000	4.550	0.000	4.550	0.000	4.550	0.000	**4.550**	**0.000**
PARKS MAINTENANCE	1.000	0.000	1.000	0.000	1.000	0.000	1.000	0.000	**1.000**	**0.000**
SUBTOTAL PARKS, REC & CUL.	12.790	0.000	13.320	0.530	13.310	(0.010)	13.310	0.000	**13.310**	**0.000**
PORT	3.025	0.250	3.025	0.000	2.900	(0.125)	2.900	0.000	**2.900**	**0.000**
SMALL BOAT HARBOR	4.625	(0.250)	4.625	0.000	4.450	(0.175)	5.200	0.750	**5.450**	**0.250**
AIRPORT TERMINAL	0.700	0.000	0.700	0.000	0.650	(0.050)	0.650	0.000	**0.650**	**0.000**
WATER	2.600	0.400	3.100	0.500	3.000	(0.100)	2.750	-0.250	**2.750**	**0.000**
SEWER	2.600	0.400	3.100	0.500	3.000	(0.100)	2.750	-0.250	**2.750**	**0.000**
SUBTOTAL UTILITIES	5.200	0.800	6.200	1.000	6.000	(0.200)	5.500	-0.500	**5.500**	**0.000**
TOTAL ALL FUNDS	99.150	1.560	104.770	5.620	104.700	(0.070)	106.420	1.720	**107.070**	**0.650**

CITY OF VALDEZ EMPLOYEE LISTING AS OF 01/01/2012

DEPT CODE	NAME	RANGE STEP
	Jail	
3150	COMER,W 15%	32F
3150	CHRISTOFFERSEN, C	13C
3150	MOTT, L	16E
3150	PLASTER, D	14J
3150	SMITH, E	13M
3150	WILLIAMS, S	13K
3150	WINCHELL, A	14D
3150	HODGKINS, A	14C
3150	SANTINA, A	14C
	Fire/EMS	
3200	BANNER, D	19L
3200	BORTON, D	14D
3200	GIFFORD, E	11A
3200	KEENEY, G	32J
3200	KIRKENDALL, K	14E
3200	LARSEN, J	16E
3200	BROWN, S	16B
3200	BOWDEN, M	14D
3200	SHOOP, G	19J
3200	WEBER, M	19F
3200	WAIDE, M	16B
	Animal Control	
3400	LINDQUIST, M	15A
3400	MALONE, L	9B
	Police	
3500	COMER, W 85%	32F
3500	CONKLING, J	17F
3500	GONDEK, J	16J
3500	HINKLE, B	18L
3500	KING, K	17M
3500	MAJOR, J	16F
3500	METZGER, D	16F
3500	VALENTINE, W	15A
3500	MOTT, D	19K
3500	SHUMATE, C	16C
3500	CLEMENTS, C	16A
	Building Maintenance	
4200	KINNEN, T	15M
4200	SMITH, M	14C
4200	SONTAG, B	14E
4200	TETZ, K	16M
4200	MCCAY, J 50%	33E
4200	WILSON, S	14L
	Hospital Maintenance	
0200	MCCAY, J 95%	14J
0200	PLATT, D 95%	18K
0200	INMAN, G 65%	14C
	Clinic	
5260	MCCAY, J 5%	14J
5260	PLATT, D 5%	18K
5260	INMAN, G 5%	14C
	City Clerk	
5350	POWERS, H	15C
5350	PIERCE, S	30K

DEPT CODE	NAME	RANGE STEP
	Shop/Streets	
4400	BLOOD, F 50%	14M
4400	COMSTOCK, R	15F
4400	HOFFMAN, R	17K
4400	LARSON, T	16L
4400	DAVIS, R	14M
4400	RYMER, C	12J
4400	SAXE, J 50%	14M
4400	SEAGRAVE, T	14M
4400	TAYLOR, T	14L
4400	WEAVER, L 25%	31K
	Administration	
5100	FIFAREK, T	13K
5100	HOZEY, J	UNGR
5100	PHILLIPS, E	32F
	Finance	
5200	TOMPKINS, M 53%	11B
5200	MCCAY, M	14J
5200	DAWSON, V	11C
5200	ROBERTS, D	13M+
5200	SAPP, W	32E
5200	SCHANTZ, T	17L
5200	WEAVER, M	14K
	Day Care Administration	
5200	TOMPKINS, M 47%	11B
	Community Development	
5500	HANSEN, R	17J
5500	FARLIN, W	11D
5500	ROBERTSON, L	16D
5500	VADEBONCOEUR	13J
5500	VON BARGEN, L	31K
	Library	
6100	BAKER, S 89%	10F
6100	WEGNER, T 15%	30F
6100	LARCOM, D 60%	10C
6100	GOOD, M	16B
6100	MOULTON, V 89%	10F
6100	VANDERBURG, N 40%	10A
	Parks & Recreation	
6200	WEGNER, T 70%	30F
6200	CLUBB, W	14E
6200	GIBBS, R.	14L
6200	SWIERK, T. 45%	11F
6200	NEY-VOLLMER, A 53%	9A
	Civic Center	
6400	WEGNER, T 15%	30F
6400	LUNT, P	16L
6400	REISWIG, E	11B
6400	SWIERK, T. 55%	11F
6400	TAYLOR, C	13M
6400	WESENBERG, K	11D
	Parks Maintenance	
6500	ROBERTSON, M	15J

DEPT CODE	NAME	RANGE STEP
	Information Technology	
5050	COMER, J	13D
5050	FARMER, C	33J
5050	TEXTOR, S	16M
5050	FREEBURY, T	14E
	Solid Waste	
7300	CHRISTOFFERSON, K	16K
7300	CLARK, L	14J
7300	COMSTOCK, C	13B
7300	LUNT, R	14J
7300	MCCAIN, D	13E
7300	WEAVER, L 25%	31K
7300	WINCHELL, J	13D
	Engineering	
5780	BENDA, S	15K
5780	VITITOW, L	12D
5780	MCCAY, J 50%	33E
5780	O'BRIEN, J	30C
	Port	
4500	BEAUDION, M 70%	15M
4500	BENDA, S	13F
4500	FEERO, K 75%	16J
4500	KINNEY, D 45%	31B
	Small Boat Harbor	
4300	DAY, MARY	11J
4300	KINNEY, D 45%	31C
4300	RENNIE, K	13M
4300	KEETON, A	13B
4300	VONBARGEN, S	15F
4300	WALLER, S	16L
	Airport	
4600	BEAUDION, M 30%	15M
4600	KINNEY, D 10%	31C
4600	FEERO, K 25%	16J
	Water	
7100	KELSEY, T 50%	15D
7100	KOCH, B 50%	15K
7100	FRANK, E 50%	15M
7100	NYLUND, P 50%	15C
7100	TOOMEY, D 50%	15E
7100	WEAVER, L 25%	31K
	Sewer	
7200	KELSEY, T 50%	15D
7200	KOCH, B 50%	15K
7200	FRANK, E 50%	15M
7200	TOOMEY, D 50%	15E
7200	WEAVER, L 25%	31K
7200	NYLUND, P 50%	15C

Bi Weekly Pay Schedule

1/1/2012

Steps RANGE	2012 Step A	2012 Step B	2012 Step C	2012 Step D	2012 Step E	2 2012 Step F	2 2012 Step J	3 2012 Step K	3 2012 Step L	3 2012 Step M
	28,498.99	29,269.50	30,186.00	30,985.50	31,882.50	32,799.00	33,832.50	34,866.00	35,880.00	36,972.00
6	1,096.11	1,125.75	1,161.00	1,191.75	1,226.25	1,261.50	1,301.25	1,341.00	1,380.00	1,422.00
	14.61	15.01	15.48	15.89	16.35	16.82	17.35	17.88	18.40	18.96
	30,195.61	30,985.50	31,882.50	32,799.00	33,832.50	34,866.00	35,880.00	36,972.00	38,200.50	39,253.50
7	1,161.37	1,191.75	1,226.25	1,261.50	1,301.25	1,341.00	1,380.00	1,422.00	1,469.25	1,509.75
	15.48	15.89	16.35	16.82	17.35	17.88	18.40	18.96	19.59	20.13
	31,892.62	32,799.00	33,832.50	34,866.00	35,880.00	36,972.00	38,200.50	39,253.50	40,482.00	41,710.50
8	1,226.64	1,261.50	1,301.25	1,341.00	1,380.00	1,422.00	1,469.25	1,509.75	1,557.00	1,604.25
	16.36	16.82	17.35	17.88	18.40	18.96	19.59	20.13	20.76	21.39
	33,835.08	34,866.00	35,880.00	36,972.00	38,200.50	39,253.50	40,482.00	41,710.50	43,095.00	44,440.50
9	1,301.35	1,341.00	1,380.00	1,422.00	1,469.25	1,509.75	1,557.00	1,604.25	1,657.50	1,709.25
	17.35	17.88	18.40	18.96	19.59	20.13	20.76	21.39	22.10	22.79
	35,876.19	36,972.00	38,200.50	39,253.50	40,482.00	41,710.50	43,095.00	44,440.50	45,981.00	47,560.50
10	1,379.85	1,422.00	1,469.25	1,509.75	1,557.00	1,604.25	1,657.50	1,709.25	1,768.50	1,829.25
	18.40	18.96	19.59	20.13	20.76	21.39	22.10	22.79	23.58	24.39
	38,212.07	39,253.50	40,482.00	41,710.50	43,095.00	44,440.50	45,981.00	47,560.50	49,198.50	50,992.50
11	1,469.70	1,509.75	1,557.00	1,604.25	1,657.50	1,709.25	1,768.50	1,829.25	1,892.25	1,961.25
	19.60	20.13	20.76	21.39	22.10	22.79	23.58	24.39	25.23	26.15
	40,474.36	41,710.50	43,095.00	44,440.50	45,981.00	47,560.50	49,198.50	50,992.50	52,825.50	54,814.50
12	1,556.71	1,604.25	1,657.50	1,709.25	1,768.50	1,829.25	1,892.25	1,961.25	2,031.75	2,108.25
	20.76	21.39	22.10	22.79	23.58	24.39	25.23	26.15	27.09	28.11
	43,105.61	44,440.50	45,981.00	47,560.50	49,198.50	50,992.50	52,825.50	54,814.50	56,608.50	58,675.50
13	1,657.91	1,709.25	1,768.50	1,829.25	1,892.25	1,961.25	2,031.75	2,108.25	2,177.25	2,256.75
	22.11	22.79	23.58	24.39	25.23	26.15	27.09	28.11	29.03	30.09
	45,982.30	47,560.50	49,198.50	50,992.50	52,825.50	54,814.50	56,608.50	58,675.50	60,859.50	63,043.50
14	1,768.55	1,829.25	1,892.25	1,961.25	2,031.75	2,108.25	2,177.25	2,256.75	2,340.75	2,424.75
	23.58	24.39	25.23	26.15	27.09	28.11	29.03	30.09	31.21	32.33

Bi Weekly Pay Schedule

1/1/2012

Steps RANGE	2012 Step A	2012 Step B	2012 Step C	2012 Step D	2012 Step E	2 2012 Step F	2 2012 Step J	3 2012 Step K	3 2012 Step L	3 2012 Step M
	49,203.68	50,992.50	52,825.50	54,814.50	56,608.50	58,675.50	60,859.50	63,043.50	65,169.00	67,450.50
15	1,892.45	1,961.25	2,031.75	2,108.25	2,177.25	2,256.75	2,340.75	2,424.75	2,506.50	2,594.25
	25.23	26.15	27.09	28.11	29.03	30.09	31.21	32.33	33.42	34.59
	52,825.50	54,814.50	56,608.50	58,675.50	60,859.50	63,043.50	65,169.00	67,450.50	69,654.00	72,247.50
16	2,031.75	2,108.25	2,177.25	2,256.75	2,340.75	2,424.75	2,506.50	2,594.25	2,679.00	2,778.75
	27.09	28.11	29.03	30.09	31.21	32.33	33.42	34.59	35.72	37.05
	56,604.95	58,675.50	60,859.50	63,043.50	65,169.00	67,450.50	69,654.00	72,247.50	74,509.50	77,259.00
17	2,177.11	2,256.75	2,340.75	2,424.75	2,506.50	2,594.25	2,679.00	2,778.75	2,865.75	2,971.50
	29.03	30.09	31.21	32.33	33.42	34.59	35.72	37.05	38.21	39.62
	60,859.22	63,043.50	65,169.00	67,450.50	69,654.00	72,247.50	74,509.50	77,259.00	79,599.00	82,524.00
18	2,340.74	2,424.75	2,506.50	2,594.25	2,679.00	2,778.75	2,865.75	2,971.50	3,061.50	3,174.00
	31.21	32.33	33.42	34.59	35.72	37.05	38.21	39.62	40.82	42.32 #
	65,162.23	67,450.50	69,654.00	72,247.50	74,509.50	77,259.00	79,599.00	82,524.00	85,137.00	88,218.00
19	2,506.24	2,594.25	2,679.00	2,778.75	2,865.75	2,971.50	3,061.50	3,174.00	3,274.50	3,393.00
	33.42	34.59	35.72	37.05	38.21	39.62	40.82	42.32	43.66	45.24
20	69,662.14	72,247.50	74,509.50	77,259.00	79,599.00	82,524.00	85,137.00	88,218.00	91,143.00	94,516.50
	2,679.31	2,778.75	2,865.75	2,971.50	3,061.50	3,174.00	3,274.50	3,393.00	3,505.50	3,635.25
	35.72	37.05	38.21	39.62	40.82	42.32	43.66	45.24	46.74	48.47

Exempt or Executive Schedule

30	74,319.65	77,064.00	79,476.80	82,409.60	84,905.60	88,025.60	90,812.80	94,099.20	97,219.20	100,817.60
	2,858.45	2,964.00	3,056.80	3,169.60	3,265.60	3,385.60	3,492.80	3,619.20	3,739.20	3,877.60
	35.73	37.05	38.21	39.62	40.82	42.32	43.66	45.24	46.74	48.47
31	79,476.80	82,409.60	84,905.60	88,025.60	90,812.80	94,099.20	97,219.20	100,817.60	104,145.60	108,035.20
	3,056.80	3,169.60	3,265.60	3,385.60	3,492.80	3,619.20	3,739.20	3,877.60	4,005.60	4,155.20
	38.21	39.62	40.82	42.32	43.66	45.24	46.74	48.47	50.07	51.94
32	84,905.60	88,025.60	90,812.80	94,099.20	97,219.20	100,817.60	104,145.60	108,035.20	111,696.00	115,481.60
	3,265.60	3,385.60	3,492.80	3,619.20	3,739.20	3,877.60	4,005.60	4,155.20	4,296.00	4,441.60
	40.82	42.32	43.66	45.24	46.74	48.47	50.07	51.94	53.70	55.52
33	90,804.48	94,099.20	97,219.20	100,817.60	104,145.60	108,035.20	111,696.00	115,481.60	119,558.40	123,739.20
	3,492.48	3,619.20	3,739.20	3,877.60	4,005.60	4,155.20	4,296.00	4,441.60	4,598.40	4,759.20
	43.66	45.24	46.74	48.47	50.07	51.94	53.70	55.52	57.48	59.49

**Due to rounding issues this may vary slightly from the Caselle Pay Scale*

2012 Adopted Budget

General Fund Revenues

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
	TAXES							
001-0000-31100	Real Property Taxes - Current	31,415,295	44,214,167	47,683,776	45,931,333	43,816,134	43,814,734	38,815,817
001-0000-31400	Hotel & Motel Tax	358,371	402,462	435,572	385,000	385,000	400,000	400,000
001-0000-31410	Hotel & Motel Tax Penalty & In	1,869	927	412	-	-	-	-
001-0000-31700	Cruise Ship Passenger Tax	-	28,355	-	-	-	-	-
001-0000-31900	Penalty & Interest on Delinquent	1,581,099	55,552	183,626	20,000	20,000	30,000	30,000
001-0000-31950	Reimbursement of Foreclosure C	4,997	6,890	3,427	-	-	-	-
	Real Property & Other Taxes Total	**33,361,631**	**44,708,354**	**48,306,813**	**46,336,333**	**44,221,134**	**44,244,734**	**39,245,817**
	PERSONAL PROPERTY TAXES							
001-0000-31120	Personal Property Taxes -Curr	3,931,816	-	-	-	-	-	-
001-0000-31920	Penalty & Interest on Delinquent	144,990	-	-	-	-	-	-
	Personal Property Taxes Total	**4,076,806**	**-**	**-**	**-**	**-**	**-**	**-**
	LICENSES & PERMITS							
001-0000-32100	City Business Licenses	510	16	8	-	-	-	-
001-0000-32110	Liquor Licenses	9,600	12,300	17,900	10,000	10,000	14,000	12,000
001-0000-32200	Other Licenses	12,507	125	93	-	-	1,859	-
001-0000-32210	Building Permits	89,555	3,194	6,079	3,000	3,000	3,500	3,000
001-0000-34554	Animal Licenses	1,270	720	495	500	500	500	400
	Licenses & Permits Total	**113,442**	**16,355**	**24,575**	**13,500**	**13,500**	**19,859**	**15,400**
	FEDERAL & STATE GRANTS							
001-0000-33114	Homeland Security Hazard Mitig	1,087	-	-	-	-	-	-
001-0000-33115	LEPC Grant 06	6,306	-	-	-	-	-	-
001-0000-33120	Marine First Responder Grant	7,756	-	-	-	-	-	-
001-0000-33407	Citizen Corp Grant/EMPG Grant	7,123	-	-	-	-	-	-
001-0000-33408	Coastal Zone Management Grant	3,335	-	-	-	-	-	-
001-0000-33409	Day Care Grant	33,709	-	-	-	-	-	-
001-0000-33410	Emergency Mgmt Grant	20,554	-	-	-	-	-	-
001-0000-33413	Fire Department Grant	-	500	-	-	-	-	-
001-0000-33416	Jail Grant	320,328	320,328	400,410	320,358	320,358	320,358	427,262
001-0000-33417	LEPC Grant	10,589	-	-	-	-	-	-
001-0000-33418	Library Consortium Grant	12,400	12,400	12,400	12,400	12,400	12,400	12,400
001-0000-33419	Library Grant	6,405	7,015	6,350	6,300	6,300	6,300	6,500
001-0000-33420	Litter Prevention Grant (ALPAR	2,000	2,000	2,000	2,000	2,000	2,200	2,000
001-0000-33427	Police Grant	-	7,725	14,900	-	-	-	-
001-0000-33430	SOA DNR Forestry Grant	6,699	5,000	-	-	4,935	4,935	-
	Federal & State Grants Total	**438,290**	**354,968**	**436,060**	**341,058**	**345,993**	**346,193**	**448,162**
	STATE SHARED REVENUE							
001-0000-31600	Telephone & Electric Coop Tax	154,810	144,226	148,619	144,000	144,000	212,459	150,000
001-0000-33530	Raw Fish Tax	311,010	-	-	-	-	-	-
001-0000-33540	Shared Fisheries Business Tax	22,458	-	-	-	-	-	-
001-0000-33550	State Revenue Sharing Program	320,332	325,462	321,582	150,000	150,000	390,280	300,000
001-0000-33592	National Forest Receipts	2,804,866	2,529,957	2,198,775	1,800,000	2,198,775	2,198,775	1,970,000
001-0000-33594	PERS Legislative Relief	998,696	589,972	387,649	-	-	-	-
	State Shared Revenue Total	**4,612,173**	**3,589,618**	**3,056,625**	**2,094,000**	**2,492,775**	**2,801,514**	**2,420,000**

2012 Adopted Budget

General Fund Revenues

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
	PAYMENT IN LIEU OF TAXES							
001-0000-33302	PILT - Federal	695,793	713,638	734,740	600,000	600,000	704,009	600,000
001-0000-33620	PILT - North Pacific Rim Housi	-	1,524	1,462	-	-	-	-
001-0000-33640	PILT - Alaska Housing Finance	-	-	255	-	-	323	-
001-0000-33920	Harbor Residential Surcharge	2,792	2,292	3,407	2,300	2,300	3,449	3,000
	Payment in Lieu of Taxes Total	**698,586**	**717,454**	**739,863**	**602,300**	**602,300**	**707,781**	**603,000**
	SERVICE CHARGES AND SALES							
001-0000-34020	Civic Center Rental Fees	52,359	49,677	50,378	65,000	65,000	65,000	65,000
001-0000-34034	Civic Center Catering	16,600	25,010	25,211	25,000	25,000	30,000	30,000
001-0000-34036	Civic Center Movies	50,556	107,001	109,343	120,000	120,000	120,000	120,000
001-0000-34038	Civic Center Concessions	22,646	20,954	28,329	50,000	50,000	50,000	50,000
001-0000-34130	Planning & Zoning Application	700	-	-	-	-	-	-
001-0000-34133	Copy Sales (BlueLine Only)	566	239	959	200	200	300	200
001-0000-34136	Gravel Sales	10,692	43,388	12,550	9,000	9,000	15,000	9,000
001-0000-34140	Pay Phone Commissions	29	5	-	-	-	-	-
001-0000-34160	Other Services & Sales	782	(1,262)	15,476	700	700	600	-
001-0000-34210	Police Misc Revenue	19,580	500	504	150	150	550	150
001-0000-34212	Police Fingerprint/Pictures	2,620	2,040	2,110	2,500	2,500	2,000	2,000
001-0000-34214	Vehicle Inspection Fee	665	2,832	3,770	4,332	4,332	2,500	2,500
001-0000-34216	Police Process Service	1,730	1,051	70	-	-	100	-
001-0000-34220	Fire Misc Training Revenue	639	536	200	-	-	700	-
001-0000-34222	EMS- Seat Belt Citation	-	-	-	-	-	90	-
001-0000-34224	CPR & 1st Aide	45	-	-	-	-	-	-
001-0000-34515	Ambulance Service	30,628	45,133	39,545	30,000	30,000	32,000	30,000
001-0000-34550	Animal Adoption Fees	1,855	2,515	2,545	2,500	2,500	2,500	2,500
001-0000-35510	Bremner Street Assessments	5,784	6,380	22,593	-	-	-	-
001-0000-36200	Property Rentals	89,054	94,444	84,646	100,000	100,000	85,000	85,000
001-0000-35520	Harbor Area LID (Water/ Sewer)	3,780	1,746	1,744	-	-	-	-
001-0000-36210	Equipment Rental	2,500	2,236	35,563	-	-	-	-
001-0000-36420	Donations & Contributions	1,029	-	-	-	-	-	-
001-0000-36440	Animal Control Donations	79	-	50	50	50	-	-
	Service Charges & Sales Total	**314,917**	**404,422**	**435,585**	**409,432**	**409,432**	**406,340**	**396,350**
	UTILITIES							
001-0000-34430	Dumpsters	43,453	46,113	37,717	35,000	35,000	38,000	38,000
001-0000-34434	Port Refuse VCT Domestic	240	120	-	-	-	240	-
001-0000-34438	Port Refuse City Dock	360	240	-	-	-	840	-
001-0000-34442	Solid Waste Revenue	32,060	32,310	92,435	30,000	30,000	43,000	40,000
001-0000-34444	Recycling	211	974	1,033	500	500	600	500
	Utilities Total	**76,323**	**79,756**	**131,185**	**65,500**	**65,500**	**82,680**	**78,500**
	RECREATION ACTIVITIES							
001-0000-34704	Alison Point Camping Fees	2,000	2,000	2,000	2,000	2,000	2,000	2,000
001-0000-34706	Parks & Rec - Rental Fees	-	1,324	1,775	725	725	-	-
001-0000-34708	Park & Recreation Special Even	75	-	-	-	-	-	-
001-0000-34713	Teen Center Snack Bar/Vending	-	-	6,701	9,000	9,000	7,000	7,800
NEW	SKI HILL	-	-	-	-	-	2,000	4,000
001-0000-34720	Pool Revenue	37,847	12,793	13,338	18,000	18,000	17,000	17,500
001-0000-34714	Teen Center Rentals	16,693	14,832	5,823	5,200	5,200	6,700	4,300
001-0000-34715	Park & Recreation Revenue	30,675	26,922	28,989	26,000	26,000	21,000	21,750
	Recreation Activities Total	**87,290**	**57,870**	**58,625**	**60,925**	**60,925**	**55,700**	**57,350**

2012 Adopted Budget

General Fund Revenues

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
	INTERDEPARTAMENTAL							
001-0000-34602	Building Maintenance	4,036	-	-	-	-	-	-
001-0000-34604	Snow Removal	4,821	-	-	-	-	-	-
001-0000-34606	Postage	1,640	-	-	-	-	-	-
	Interdepartamental Total	**10,497**	**-**	**-**	**-**	**-**	**-**	**-**
	FINES & FORFEITURES							
001-0000-34100	Ordinance Violations	18,613	20,363	10,739	19,300	19,300	12,000	19,300
001-0000-34552	Animal Fines	1,869	1,950	555	1,000	1,000	800	1,000
001-0000-35120	Library Fines	6,433	7,875	7,396	6,600	6,600	3,000	4,000
	Fines & Forfeitures Total	**26,915**	**30,188**	**18,691**	**26,900**	**26,900**	**15,800**	**24,300**
	MISC REVENUE							
001-0000-34150	Gas Line Reimbursement	(90)	-	-	-	-	-	-
001-0000-34218	911 Surcharge	21,493	20,586	20,530	20,000	20,000	20,000	20,400
001-0000-34760	Library Sales	1,914	2,100	1,582	1,450	1,450	3,100	3,900
001-0000-34766	Library Donations	4,460	6,233	7,001	4,500	4,750	4,000	4,500
001-0000-34950	Misc Sales	2,569	77	145	-	-	2,300	-
001-0000-39200	Land Sales	-	-	-	-	-	400	-
001-0000-39352	PY Property Tax Adj	(1,676,578)	(795,540)	102,872	-	-	106,872	-
001-0000-39500	Revenue/Expense Clearing	-	-	15,624	-	-	-	-
001-0000-39504	Payroll Revenue Clearing	-	-	3,103	-	-	-	-
001-0000-39510	Other Misc Revenue	(46,641)	63,431	39,019	13,500	13,500	-	-
001-0000-39520	Reimbursements of Expenditures	(6,963)	135,173	114	-	-	3,500	-
001-0000-39540	AML-JIA Litigation Settlement	-	-	-	-	1,761,359	1,761,359	-
001-0000-39600	Recovery of Written Off Account	389	-	288	-	-	878	-
001-0000-39610	Cash Over/Short	12	133	(526)	-	-	(100)	-
	Misc Revenue Total	**(1,699,435)**	**(567,806)**	**189,751**	**39,450**	**1,801,059**	**1,902,309**	**28,800**
	INTEREST EARNINGS							
001-0000-36110	Interest Income	400,399	346,037	637,106	950,000	950,000	898,195	834,770
001-0000-36140	Interest Charges on A/R and Ci	3,007	2,484	1,943	2,000	2,000	-	-
	Interest Earnings Total	**403,406**	**348,521**	**639,050**	**952,000**	**952,000**	**898,195**	**834,770**
	General Fund Revenues Grand Total	**42,519,734**	**49,739,700**	**54,036,822**	**50,941,398**	**50,991,518**	**51,481,105**	**44,152,449**

CITY OF VALDEZ, ALASKA

GATEWAY TO THE INTERIOR

CITY OF VALDEZ, ALASKA
2012 BUDGET
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2012 Adopted Budget

Department: 0200 Hospital

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-0200-41100	Salaries and Wages	105,381	145,027	151,502	152,371	153,371	153,371	165,650
001-0200-41150	Temporary Wages	21,821	497	(285)	-	-	-	-
001-0200-41200	Overtime	3,741	7,611	9,157	8,670	7,670	4,967	6,614
001-0200-41300	Benefits	84,835	97,977	94,943	92,919	92,919	92,919	99,041
001-0200-45300	Communications/Postage	425	-	-	-	-	-	-
001-0200-47300	Other Capital Equipment	-	680,551	117,648	350,000	350,000	350,000	-
001-0200-48600	Contributions	473,750	608,226	554,115	260,000	260,000	260,000	260,000
	Total	**689,952**	**1,539,889**	**927,080**	**863,960**	**863,960**	**861,257**	**531,305**

2012 Adopted Budget

Department: 3150 PST

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-3150-41100	Salaries and Wages	414,288	422,240	426,444	457,498	457,498	451,998	489,934
001-3150-41150	Temporary Wages	5,170	12,131	13,373	-	-	5,500	-
001-3150-41200	Overtime	66,272	86,426	68,933	78,251	78,251	77,372	79,803
001-3150-41300	Benefits	312,248	299,550	281,574	283,874	283,874	283,874	305,661
001-3150-43200	Professional Fees & Services	3,213	256	3,757	3,138	3,138	2,700	2,700
001-3150-43400	Contractual Services	2,689	3,659	2,804	4,608	4,608	4,375	4,375
001-3150-45300	Communications/Postage	15,665	16,059	16,293	17,420	17,420	17,620	16,500
001-3150-45400	Advertising & Promotion	-	-	150	-	-	57	120
001-3150-45800	Travel & Transportation	12,641	16,993	18,799	18,390	18,390	18,390	16,254
001-3150-45900	Training	7,676	6,066	4,394	3,575	3,575	3,575	2,500
001-3150-46100	Office Supplies	3,788	3,447	1,108	1,500	1,500	1,316	1,400
001-3150-46120	Operating Supplies	35,210	31,734	29,315	35,692	35,692	35,000	32,120
001-3150-46400	Dues & Subscriptions	692	512	562	1,124	1,124	1,124	1,124
001-3150-46500	Clothing	2,740	2,364	2,874	2,400	2,400	2,400	2,500
001-3150-47430	Office/Capital Expense	5,824	5,441	26,521	5,400	5,400	5,400	-
	Total	**888,117**	**906,879**	**896,902**	**912,870**	**912,870**	**910,701**	**954,990**

2012 Adopted Budget

Department: 3200 Fire

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-3200-41100	Salaries and Wages	643,209	652,891	677,847	709,978	709,978	684,666	755,860
001-3200-41150	Temporary Wages	3,277	13,800	23,926	23,714	23,714	23,714	31,205
001-3200-41200	Overtime	50,933	82,982	99,634	81,604	89,704	89,704	74,117
001-3200-41300	Benefits	448,445	431,634	438,129	452,837	452,837	452,837	481,314
001-3200-43200	Professional Fees & Services	4,283	6,255	3,964	13,580	13,580	13,580	14,975
001-3200-43400	Contractual Services	4,512	3,233	9,580	15,305	15,305	15,305	17,025
001-3200-43404	Volunteer Services	16,944	22,259	30,732	38,755	38,755	38,755	54,055
001-3200-44310	Vehicle Maintenance	-	559	514	1,500	1,500	1,500	1,500
001-3200-45300	Communications/Postage	4,979	3,148	4,981	6,160	6,160	6,160	6,160
001-3200-45400	Advertising & Promotion	405	627	212	500	500	500	500
001-3200-45500	Printing	3,343	3,646	2,597	4,050	4,050	4,050	4,050
001-3200-45800	Travel & Transportation	20,972	23,340	24,290	15,237	15,237	14,000	21,861
001-3200-45900	Training	10,743	30,039	21,430	19,000	19,000	17,000	14,100
001-3200-46100	Office Supplies	1,041	916	774	650	650	650	650
001-3200-46120	Operating Supplies	37,118	56,616	38,532	31,710	36,645	36,645	28,650
001-3200-46200	Heating	15,371	10,119	14,362	15,200	15,200	15,200	18,000
001-3200-46220	Electricity	5,230	5,983	5,443	7,000	7,000	7,000	7,500
001-3200-46260	Vehicle & Equipment Fuels	12,391	12,832	16,455	14,000	14,000	18,000	18,000
001-3200-46400	Dues & Subscriptions	2,713	2,282	1,689	1,745	1,745	1,745	1,745
001-3200-46420	Public Awareness	6,676	6,411	6,743	5,545	5,545	5,545	3,200
001-3200-46500	Clothing	4,552	10,903	5,349	5,450	5,450	5,450	5,450
001-3200-46700	Parts & Supplies for Equipment	23,051	22,751	22,425	28,528	28,528	28,528	19,025
001-3200-47300	Other Capital Equipment	4,775	20,040	8,071	29,000	29,000	29,000	28,700
001-3200-47430	Office/Capital Expense	9,940	-	13,737	46,738	46,738	44,738	3,700
	Total	**1,334,902**	**1,423,265**	**1,471,415**	**1,567,786**	**1,580,821**	**1,554,272**	**1,611,343**

2012 Adopted Budget

Department: 3400 Animal Control

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-3400-41100	Salaries and Wages	54,076	67,001	75,612	94,989	128,339	125,339	87,799
001-3400-41150	Temporary Wages	28,892	12,694	14,563	4,900	4,900	8,500	10,622
001-3400-41200	Overtime	2,597	7,239	6,695	5,919	5,919	6,500	7,091
001-3400-41300	Benefits	42,585	43,413	44,599	65,087	81,737	81,737	65,846
001-3400-43200	Professional Fees & Services	334	156	569	1,500	1,500	1,500	1,500
001-3400-43400	Contractual Services	500	-	500	1,000	1,000	1,000	1,000
001-3400-43404	Volunteer Services	250	232	264	250	250	250	250
001-3400-45300	Communications/Postage	1,848	1,780	2,002	2,500	2,500	2,170	1,750
001-3400-45400	Advertising & Promotion	183	394	420	700	700	700	700
001-3400-45500	Printing	85	204	731	650	650	450	650
001-3400-45800	Travel & Transportation	1,864	1,220	2,152	3,500	3,500	3,500	4,000
001-3400-45900	Training	377	299	275	1,000	1,000	1,000	1,000
001-3400-46120	Operating Supplies	8,858	8,822	11,930	12,500	12,500	12,500	13,200
001-3400-46200	Heating	37,455	29,598	36,769	40,000	43,500	43,500	51,500
001-3400-46220	Electricity	13,046	11,635	12,594	14,200	16,200	13,300	16,200
001-3400-46260	Vehicle & Equipment Fuels	2,400	1,422	1,448	2,000	2,000	1,700	2,000
001-3400-46400	Dues & Subscriptions	-	100	119	190	190	190	190
001-3400-46420	Public Awareness	234	223	400	400	400	400	400
001-3400-46500	Clothing	602	1,209	829	900	900	700	1,000
001-3400-47430	Office/Capital Expense	-	-	-	5,000	5,000	3,500	-
	Total	**196,187**	**187,639**	**212,472**	**257,185**	**312,685**	**308,436**	**266,698**

2012 Adopted Budget

Department: 3500 Police

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-3500-41100	Salaries and Wages	711,427	750,407	771,881	841,979	841,979	841,979	884,062
001-3500-41150	Temporary Wages	5,350	-	1,975	15,753	15,753	15,753	15,753
001-3500-41200	Overtime	122,532	144,705	129,202	120,998	120,998	120,000	122,079
001-3500-41300	Benefits	497,096	477,367	453,993	457,467	457,467	457,000	484,640
001-3500-43200	Professional Fees & Services	6,017	2,839	7,114	12,500	12,500	12,500	9,750
001-3500-43308	K-9 Maintenance	1,578	1,646	2,771	3,500	3,500	1,455	-
001-3500-43400	Contractual Services	3,549	3,053	2,574	4,000	4,000	4,000	3,000
001-3500-45300	Communications/Postage	11,874	10,240	9,664	12,200	12,200	9,500	9,000
001-3500-45400	Advertising & Promotion	3,496	5,034	4,079	4,840	4,840	4,840	4,840
001-3500-45500	Reproduction & Copying	6,410	6,376	5,261	7,000	7,000	5,600	5,600
001-3500-45800	Travel & Transportation	32,680	26,204	23,750	34,500	34,500	32,000	36,000
001-3500-45900	Training	21,768	7,591	3,760	9,500	9,500	6,100	6,000
001-3500-46120	Operating Supplies	30,983	46,138	29,117	36,850	36,850	36,850	38,550
001-3500-46260	Vehicle & Equipment Fuels	35,068	28,929	32,206	35,000	35,000	41,000	43,000
001-3500-46400	Dues & Subscriptions	460	602	603	885	885	885	1,775
001-3500-46500	Clothing	8,553	7,668	7,968	8,000	8,000	8,000	6,500
001-3500-46950	Miscellaneous Supplies	6,122	10,222	10,000	15,000	15,000	15,000	15,000
001-3500-47300	Other Capital Equipment	-	-	-	12,800	12,800	12,685	5,600
001-3500-47430	Office/Capital Expense	-	5,319	33,189	6,500	6,500	4,639	10,500
	Total	**1,504,964**	**1,534,341**	**1,529,106**	**1,639,272**	**1,639,272**	**1,629,786**	**1,701,649**

2012 Adopted Budget

Department: 4200 Building Maintenance

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-4200-41100	Salaries and Wages	270,816	353,538	362,823	380,940	380,940	380,940	401,132
001-4200-41150	Temporary Wages	56,278	31,271	19,527	26,384	26,384	26,384	21,326
001-4200-41200	Overtime	20,469	23,341	21,960	27,513	27,513	27,275	30,284
001-4200-41300	Benefits	217,578	238,826	232,607	233,157	233,157	233,157	248,437
001-4200-43400	Contractual Services	88,757	94,734	87,802	147,180	141,180	141,180	144,000
001-4200-43424	Permits	530	150	100	250	250	250	1,000
001-4200-44230	Janitorial Services	62,413	73,774	151,568	293,400	293,400	154,300	154,300
001-4200-44410	Lease Expense	10,287	-	-	-	-	-	-
001-4200-44420	Equipment Rental	6,599	366	1,068	3,500	3,500	3,500	2,500
001-4200-45300	Communications/Postage	4,833	10,559	10,527	10,000	10,000	9,000	10,000
001-4200-45400	Advertising & Promotion	1,471	200	1,184	700	700	300	700
001-4200-45500	Reproduction & Copying	135	2,965	492	3,000	3,000	3,000	3,000
001-4200-45800	Travel & Transportation	4,158	2,743	1,644	3,200	3,200	3,200	3,200
001-4200-45900	Training	2,129	2,000	2,553	10,500	10,500	5,000	11,500
001-4200-46100	Office Supplies	374	1,872	834	750	750	750	680
001-4200-46120	Operating Supplies	90,037	98,933	98,155	103,000	103,000	103,000	128,000
001-4200-46200	Heating	2,948	6,597	12,818	10,000	10,000	19,800	23,500
001-4200-46220	Electricity	4,148	3,446	4,838	6,000	12,000	11,100	12,500
001-4200-46260	Vehicle & Equipment Fuels	15,868	14,379	15,426	18,000	18,000	17,000	19,000
001-4200-46400	Dues & Subscriptions	827	1,927	930	850	850	850	850
001-4200-46500	Clothing	2,746	2,950	2,341	2,800	2,800	2,800	2,800
001-4200-46700	Parts & Supplies for Equipment	8,589	10,483	10,739	11,000	11,000	11,000	11,000
001-4200-46950	Miscellaneous Supplies	8,169	841	5,301	9,000	9,000	2,000	2,000
001-4200-47300	Other Capital Equipment	-	5,390	-	10,000	10,000	10,000	-
001-4200-47430	Office/Capital Expense	7,400	2,705	5,240	5,250	5,250	5,250	3,300
	Total	**887,558**	**983,991**	**1,050,476**	**1,316,374**	**1,316,374**	**1,171,036**	**1,235,008**

2012 Adopted Budget

Department: 4400 Shop

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-4400-41100	Salaries and Wages	430,957	476,568	542,220	564,754	564,754	564,754	577,887
001-4400-41150	Temporary Wages	19,421	11,953	9,289	21,079	21,079	20,763	18,043
001-4400-41200	Overtime	57,349	54,638	41,260	78,902	78,902	60,070	80,460
001-4400-41300	Benefits	326,353	311,576	328,595	355,135	355,135	355,135	364,074
001-4400-43400	Contractual Services	10,476	15,195	21,537	17,440	17,440	17,000	17,000
001-4400-43424	Permits	1,335	1,145	2,038	3,350	3,350	2,850	2,850
001-4400-44225	Rural Snow Removal	224,275	250,216	242,149	350,000	360,206	360,000	380,000
001-4400-44420	Equipment Rental	101	205	901	2,500	2,500	1,500	1,500
001-4400-45300	Communications/Postage	18,182	17,653	13,695	27,425	27,425	25,000	25,425
001-4400-45400	Advertising & Promotion	61	950	80	1,200	1,200	1,200	1,200
001-4400-45500	Reproduction & Copying	-	-	-	750	750	750	1,000
001-4400-45800	Travel & Transportation	2,296	946	2,081	4,100	4,100	3,100	4,100
001-4400-45900	Training	-	1,225	-	5,500	5,500	4,000	5,500
001-4400-46100	Office Supplies	309	628	598	850	850	850	850
001-4400-46120	Operating Supplies	73,947	84,078	105,827	80,000	80,000	80,000	80,000
001-4400-46200	Heating	137,744	117,018	149,044	140,000	190,000	163,000	195,000
001-4400-46220	Electricity	36,916	32,544	42,814	48,000	74,000	53,000	65,000
001-4400-46225	Street Lights	61,301	56,211	53,045	60,000	60,000	48,000	55,000
001-4400-46260	Vehicle & Equipment Fuels	19,530	16,250	17,733	19,500	19,500	15,500	19,000
001-4400-46400	Dues & Subscriptions	99	-	-	100	100	100	100
001-4400-46500	Clothing	3,009	3,041	2,914	3,000	3,000	3,000	3,000
001-4400-46700	Parts & Supplies for Equipment	63,185	73,191	74,502	75,000	75,000	75,000	75,000
001-4400-47430	Office/Capital Expense	4,450	3,838	4,087	4,795	4,795	4,695	-
	Total	**1,491,297**	**1,529,066**	**1,654,406**	**1,863,380**	**1,949,586**	**1,859,267**	**1,971,988**

2012 Adopted Budget

Department: 5050 IT

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5050-41100	Salaries and Wages	193,443	246,874	241,482	267,709	267,709	267,709	298,757
001-5050-41150	Temporary Wages	16,598	-	-	-	-	-	-
001-5050-41200	Overtime	2,722	3,323	7,411	4,273	4,273	4,273	4,446
001-5050-41300	Benefits	113,293	124,603	122,108	146,727	146,727	146,727	164,548
001-5050-43400	Contractual Services	139,794	125,005	160,144	161,459	186,459	186,459	26,645
001-5050-45300	Communications/Postage	66,229	109,976	112,295	77,661	80,520	80,520	77,661
001-5050-45400	Advertising & Promotion	58	58	3,354	250	250	110	250
001-5050-45800	Travel & Transportation	17,545	17,611	12,166	19,596	19,596	19,596	19,596
001-5050-45900	Training	4,678	14,644	7,386	16,870	26,870	24,000	16,948
001-5050-46110	Data Processing	19,211	22,103	21,340	27,950	27,950	27,950	27,350
001-5050-46120	Operating Supplies	8,862	951	1,387	1,350	1,350	1,350	1,350
001-5050-46500	Clothing	-	188	152	200	200	200	200
001-5050-46700	Parts & Supplies for Equipment	6,838	22,711	11,817	12,225	12,225	12,225	12,225
001-5050-47300	Other Capital Equipment	29,194	15,855	58,484	87,825	87,825	87,825	-
001-5050-47430	Office/Capital Expense	163,073	78,992	64,806	67,838	74,038	74,038	-
001-5050-48500	Contingencies	4,780	-	-	6,000	6,000	4,500	6,000
	Total	**786,318**	**782,893**	**824,333**	**897,933**	**941,992**	**937,482**	**655,975**

2012 Adopted Budget

Department: 5100 Administration

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5100-41100	Salaries and Wages	236,339	247,600	256,839	295,701	295,701	295,701	297,189
001-5100-41200	Overtime	-	-	421	2,929	2,929	413	1,054
001-5100-41300	Benefits	137,861	131,546	124,072	139,112	139,112	139,112	140,729
001-5100-43200	Professional Fees & Services	3,939	2,643	4,969	5,000	5,000	4,000	4,500
001-5100-45300	Communications/Postage	33,788	34,088	39,907	42,000	42,000	40,000	40,000
001-5100-45400	Advertising & Promotion	1,086	12,878	18,155	30,000	30,000	22,000	23,540
001-5100-45500	Reproduction & Copying	13,380	12,037	14,766	18,000	18,000	15,800	18,000
001-5100-45800	Travel & Transportation	8,434	12,892	14,601	19,000	19,000	12,000	17,000
001-5100-45900	Training	1,345	2,433	1,379	6,700	6,700	3,500	4,700
001-5100-46100	Office Supplies	8,677	8,903	9,413	10,000	10,000	8,500	11,000
001-5100-46120	Operating Supplies	856	496	1,980	1,000	1,000	1,000	-
001-5100-46200	Heating	69,639	50,306	50,542	70,000	78,000	72,000	85,000
001-5100-46220	Electricity	93,873	85,407	104,852	105,000	115,000	119,000	137,000
001-5100-46260	Vehicle & Equipment Fuels	62	486	375	800	800	600	800
001-5100-46400	Dues & Subscriptions	862	1,209	1,579	1,717	1,717	1,717	1,712
001-5100-46500	Clothing	-	150	141	150	150	150	150
001-5100-48500	Contingencies	13,578	14,677	4,939	20,000	20,000	10,000	20,000
	Total	**623,720**	**617,750**	**648,930**	**767,109**	**785,109**	**745,493**	**802,374**

2012 Adopted Budget

Department: 5200 Finance

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5200-41100	Salaries and Wages	310,581	341,060	392,420	415,651	415,651	415,651	433,463
001-5200-41150	Temporary Wages	4,333	3,153	678	234	4,546	4,546	5,500
001-5200-41200	Overtime	1,473	3,378	3,817	12,240	7,928	5,928	10,200
001-5200-41300	Benefits	201,249	195,250	220,228	223,107	223,107	223,107	232,758
001-5200-43200	Professional Fees & Services	6,114	10,174	48,151	59,000	59,000	49,500	59,000
001-5200-43400	Contractual Services	83,373	114,517	146,218	137,000	147,000	136,500	136,500
001-5200-45300	Communications/Postage	2,067	1,643	1,518	2,000	2,000	2,000	2,000
001-5200-45400	Advertising & Promotion	7,181	9,872	1,240	6,500	6,500	2,500	6,500
001-5200-45500	Reproduction & Copying	470	3,447	3,302	3,600	3,600	3,600	4,976
001-5200-45800	Travel & Transportation	8,706	10,787	16,439	15,568	15,568	8,500	9,075
001-5200-45900	Training	2,615	2,499	3,040	8,894	8,894	13,077	3,604
001-5200-46120	Operating Supplies	4,043	11,095	7,967	4,230	4,230	4,200	3,650
001-5200-46400	Dues & Subscriptions	535	1,624	1,308	1,575	1,575	1,250	1,250
001-5200-46500	Clothing	-	302	515	400	400	400	400
001-5200-47430	Office/Capital Expense	2,328	4,838	-	-	-	-	-
	Total	**635,067**	**713,639**	**846,841**	**889,999**	**899,999**	**870,759**	**908,876**

2012 Adopted Budget

Department: 5300 Council

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5300-43200	Professional Fees & Services	126,243	130,381	135,657	146,750	146,750	146,750	151,750
001-5300-43302	Professional Fees: Gas Line De	49,873	5,376	9,664	15,000	315,000	315,000	15,000
001-5300-45300	Communications/Postage	2,957	1,948	1,896	2,200	2,200	2,200	2,200
001-5300-45400	Advertising & Promotion	44,120	47,103	45,520	51,500	51,500	51,500	51,500
001-5300-45800	Travel & Transportation	9,500	24,748	24,864	25,000	25,000	25,000	25,000
001-5300-45900	Training	2,120	2,700	1,675	2,000	2,000	2,000	2,000
001-5300-46100	Office Supplies	493	627	458	650	650	650	650
001-5300-46200	Heating	3,952	2,840	2,700	3,600	3,600	3,700	4,500
001-5300-46220	Electricity	656	597	654	800	800	720	825
001-5300-46400	Dues & Subscriptions	6,288	6,821	7,105	6,989	6,989	7,050	7,500
001-5300-46500	Clothing	-	-	-	350	350	350	-
001-5300-47300	Other Capital Equipment	17,100	-	-	-	-	-	-
001-5300-47430	Office/Capital Expense	-	-	1,741	20,500	20,500	20,000	-
001-5300-48500	Contingencies	9,782	14,256	17,847	50,000	50,000	50,000	50,000
	Total	**273,084**	**237,396**	**249,781**	**325,339**	**625,339**	**624,920**	**310,925**

2012 Adopted Budget

Department: 5350 Clerks

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5350-41100	Salaries and Wages	137,320	148,310	147,603	143,361	143,361	143,361	154,283
001-5350-41150	Temporary Wages	3,579	5,756	-	6,447	6,447	6,447	6,447
001-5350-41200	Overtime	914	-	3,661	3,823	3,823	3,823	4,080
001-5350-41300	Benefits	81,440	82,522	72,597	71,739	71,739	71,739	77,671
001-5350-43200	Professional Fees & Services	3,708	890	1,535	3,000	3,000	2,000	3,000
001-5350-43350	Elections	7,772	8,007	5,850	12,000	12,000	6,000	12,000
001-5350-43400	Contractual Services	14,727	5,082	-	-	-	-	50,000
001-5350-45300	Communications/Postage	921	1,073	942	1,200	1,200	1,000	1,200
001-5350-45500	Repoduction & Copying	209	305	-	-	-	-	-
001-5350-45800	Travel & Transportation	10,090	6,281	13,886	12,000	12,000	12,000	13,000
001-5350-45900	Training	2,180	2,119	2,600	3,000	3,000	3,000	3,000
001-5350-46100	Office Supplies	1,472	2,023	637	2,000	2,000	1,500	1,500
001-5350-46400	Dues & Subscriptions	625	618	760	900	900	900	1,000
001-5350-46500	Clothing	-	-	-	100	100	100	100
001-5350-46950	Records Management	8,122	1,038	1,922	5,000	5,000	2,500	3,000
001-5350-47300	Other Capital Equipment	-	7,193	-	-	-	-	-
001-5350-47430	Office/Capital Expense	-	-	2,679	-	-	-	-
	Total	**273,080**	**271,215**	**254,673**	**264,570**	**264,570**	**254,370**	**330,281**

2012 Adopted Budget

Department: 5500 Community Economic Development

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5500-41100	Salaries and Wages	282,762	319,710	312,231	337,793	337,793	337,793	344,156
001-5500-41150	Temporary Wages	8,812	11,859	4,747	29,494	28,394	-	24,852
001-5500-41200	Overtime	5,454	3,958	2,310	8,501	8,501	-	5,255
001-5500-41300	Benefits	194,009	197,087	186,493	187,188	187,188	187,188	194,882
001-5500-43200	Professional Fees & Services	1,940	2,911	2,097	25,000	25,000	15,000	25,000
001-5500-43400	Contractual Services	35,698	22,928	-	-	-	599	-
001-5500-44410	Lease Expense	-	-	-	-	-	59	-
001-5500-45300	Communications/Postage	1,461	2,172	2,034	3,024	3,024	2,000	2,220
001-5500-45400	Advertising & Promotion	2,838	4,255	2,437	5,700	6,800	6,800	6,800
001-5500-45500	Reproduction & Copying	14,947	8,906	7,520	16,260	16,260	12,000	14,654
001-5500-45800	Travel & Transportation	7,043	14,084	8,584	13,900	13,900	8,000	14,400
001-5500-45900	Training	3,615	2,207	1,750	6,700	6,700	3,000	8,850
001-5500-46100	Office Supplies	998	977	1,152	1,000	1,000	1,000	1,000
001-5500-46120	Operating Supplies	5,401	4,757	15,027	7,250	7,250	3,250	10,250
001-5500-46260	Vehicle & Equipment Fuels	1,091	1,171	1,032	1,300	1,300	1,200	1,500
001-5500-46400	Dues & Subscriptions	960	1,424	1,397	1,710	1,710	1,710	1,710
001-5500-46500	Clothing	-	185	-	250	250	250	250
001-5500-49520	Marine First Responder Grant	7,756	-	-	-	-	-	-
	Total	**574,785**	**598,592**	**548,810**	**645,070**	**645,070**	**579,849**	**655,780**

2012 Adopted Budget

Department: 5550 Economic Initiatives

Account No	Account Desc	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5550-4115	Temporary Wa(	-	-	159	-	-	-	-
001-5550-4120	Overtime	-	-	-	-	-	-	-
001-5550-4130	Benefits	-	-	37	-	-	-	-
001-5550-4340	Contractual Ser	94,254	87,241	180,626	94,000	94,000	94,000	88,500
001-5550-4340	Volunteer Servi	-	-	-	-	-	-	250
001-5550-4540	Advertising & P	-	-	4,581	2,500	10,700	10,700	5,000
001-5550-4550	Reproduction &	-	-	-	350	350	350	-
001-5550-4580	Travel/Transpo	-	-	1,094	12,005	12,005	8,000	12,000
001-5550-4612	Operating Supp	7,632	2,400	3,340	3,400	3,400	3,000	3,400
001-5550-4640	Dues & Subscri	-	-	-	1,000	1,000	1,000	2,000
001-5550-4695	Miscellaneous E	59,710	53,658	68,484	68,500	75,093	71,519	73,500
001-5550-4730	Capital/Office E	-	-	-	-	8,500	-	-
001-5550-4850	Contingencies	-	350	20,996	10,000	9,300	5,000	7,000
	Total	**161,596**	**143,649**	**279,318**	**191,755**	**214,348**	**193,569**	**191,650**

2012 Adopted Budget

Department: 5600 Law

Account No	Account Description		2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5600-43200	Municipal Services		-	-	-	150,000	150,000	150,000	150,000
001-5600-43200	Litigation Support		1,784,090	3,614,093	2,495,157	1,800,000	5,070,724	5,070,724	1,800,000
		Total	**1,784,090**	**3,614,093**	**2,495,157**	**1,950,000**	**5,220,724**	**5,220,724**	**1,950,000**

2012 Adopted Budget

Department: 5700 Insurance

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5700-43200	Professional Fees & Services	45,000	25,331	12,500	30,000	30,000	27,500	30,000
001-5700-45200	Insurance	283,257	210,856	306,383	636,812	636,812	149,748	400,000
001-5700-45210	Insurance Contingencies	13,136	15,283	6,881	40,000	40,000	15,661	40,000
	Total	**341,392**	**251,470**	**325,764**	**706,812**	**706,812**	**192,909**	**470,000**

2012 Adopted Budget

Department: 5780 Engineering

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-5780-41100	Salaries and Wages	156,380	219,830	206,609	217,528	217,528	217,528	232,416
001-5780-41150	Temporary Wages	-	-	4,201	10,253	10,253	-	9,008
001-5780-41200	Overtime	3,505	187	1,076	3,060	3,060	1,487	2,711
001-5780-41300	Benefits	107,213	125,074	116,924	122,525	122,525	122,525	124,639
001-5780-43400	Contractual Services	61,402	3,714	108,820	126,500	126,500	126,500	136,500
001-5780-44410	Lease Expense	10,287	-	-	-	-	-	-
001-5780-45300	Communications/Postage	6,124	4,282	5,340	5,500	5,500	5,500	5,500
001-5780-45400	Advertising & Promotion	3,041	-	-	-	-	-	-
001-5780-45500	Reproduction & Copying	868	2,965	4,777	3,000	3,000	3,000	3,000
001-5780-45800	Travel & Transportation	257	200	8,199	7,500	7,500	5,000	5,000
001-5780-45900	Training	3,885	265	2,486	8,200	7,200	5,000	8,200
001-5780-46100	Office Supplies	2,720	999	1,789	1,200	2,200	2,200	1,500
001-5780-46120	Operating Supplies	2,763	4,123	3,428	3,000	3,000	3,000	3,000
001-5780-46260	Vehicle & Equipment Fuels	5,828	5,812	3,913	6,000	6,000	5,000	5,000
001-5780-46400	Dues & Subscriptions	1,316	480	1,808	1,000	1,000	1,300	1,515
001-5780-46500	Clothing	362	797	894	1,200	1,200	1,200	1,200
001-5780-47300	Other Capital Equipment	1,294	-	-	-	-	-	-
	Total	**367,245**	**368,729**	**470,264**	**516,466**	**516,466**	**499,240**	**539,189**

2012 Adopted Budget

Department: 6100 Library

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-6100-41100	Salaries and Wages	153,279	170,125	173,646	183,485	183,485	183,485	184,419
001-6100-41150	Temporary Wages	9,092	9,395	12,663	6,629	6,629	6,629	6,614
001-6100-41200	Overtime	(135)	-	-	1,005	1,005	1,005	1,000
001-6100-41300	Benefits	80,041	88,036	83,358	110,602	110,602	110,602	115,751
001-6100-43400	Contractual Services	4,400	7,321	7,321	9,680	9,680	9,345	9,700
001-6100-45300	Communications/Postage	6,316	5,416	5,429	5,500	5,500	5,500	5,500
001-6100-45400	Advertising & Promotion	346	2,644	3,129	1,500	1,500	1,500	1,500
001-6100-45500	Reproduction & Copying	2,186	2,218	2,242	2,402	2,402	2,293	2,400
001-6100-45800	Travel & Transportation	1,254	1,196	909	1,800	1,800	941	900
001-6100-45900	Training	-	-	186	1,000	1,000	1,000	1,000
001-6100-46100	Office Supplies	3,525	3,574	3,120	3,600	3,600	3,600	3,600
001-6100-46120	Operating Supplies	26,020	30,369	27,775	26,300	26,550	23,800	26,500
001-6100-46200	Heating	19,615	15,418	21,677	23,000	26,500	28,800	28,500
001-6100-46220	Electricity	26,319	23,276	26,932	31,000	31,000	31,000	33,000
001-6100-46400	Dues & Subscriptions	275	150	250	375	375	375	375
001-6100-46500	Clothing	-	192	249	250	250	250	250
001-6100-47430	Office/Capital Expense	1,907	4,979	2,497	-	-	-	-
	Total	**334,440**	**364,308**	**371,383**	**408,128**	**411,878**	**410,125**	**421,009**

2012 Adopted Budget

Department: 6200 Parks and Recreation

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-6200-41100	Salaries and Wages	156,443	191,622	191,597	216,387	216,387	235,606	226,531
001-6200-41150	Temporary Wages	111,083	139,485	131,229	174,460	174,460	158,326	191,118
001-6200-41200	Overtime	3,733	10,624	1,766	7,035	7,035	2,229	4,029
001-6200-41300	Benefits	129,918	132,066	128,739	162,158	162,158	126,732	174,414
001-6200-43400	Contractual Services	3,887	3,764	3,383	4,345	4,345	4,029	4,115
001-6200-43404	Volunteer Services	163	156	338	350	350	350	500
001-6200-43424	Permits	325	325	-	325	325	325	325
001-6200-44420	Equipment Rental	1,049	228	912	1,200	1,200	456	720
001-6200-45300	Communications/Postage	6,710	5,558	6,484	6,240	6,240	6,300	5,000
001-6200-45400	Advertising & Promotion	9,079	6,195	8,281	11,970	11,970	11,350	8,650
001-6200-45500	Reproduction & Copying	2,879	3,620	2,456	3,600	3,600	3,600	2,899
001-6200-45800	Travel & Transportation	7,003	5,538	6,864	6,805	6,805	3,600	10,100
001-6200-45900	Training	3,830	2,816	3,919	4,070	4,070	2,800	5,600
001-6200-46100	Office Supplies	1,291	1,393	1,822	2,050	2,050	2,050	4,350
001-6200-46120	Operating Supplies	10,733	14,318	17,369	19,550	19,550	19,550	19,300
001-6200-46200	Heating	10,812	8,193	9,819	12,510	18,010	16,500	19,800
001-6200-46220	Electricity	13,300	12,925	13,527	15,500	15,500	17,234	19,500
001-6200-46260	Vehicle & Equipment Fuels	289	-	232	300	300	75	120
001-6200-46350	Concessions	12,099	10,514	8,697	10,200	10,200	6,700	6,000
001-6200-46400	Dues & Subscriptions	547	1,025	575	900	900	800	800
001-6200-46500	Clothing	1,000	1,024	1,030	1,300	1,300	1,300	1,600
001-6200-46950	Teen Council Expense	403	999	834	1,045	1,045	300	800
001-6200-47430	Office/Capital Expense	13,688	3,000	2,756	5,200	5,200	5,200	3,950
	Total	**500,264**	**555,387**	**542,630**	**667,500**	**673,000**	**625,412**	**710,221**

2012 Adopted Budget

Department: 6400 Civic Center

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-6400-41100	Salaries and Wages	188,199	217,935	220,598	234,277	234,277	234,277	248,454
001-6400-41150	Temporary Wages	16,944	41,973	37,269	44,504	44,504	44,504	44,483
001-6400-41200	Overtime	4,095	4,198	6,818	6,937	6,937	4,489	12,872
001-6400-41300	Benefits	146,778	143,748	143,501	148,809	148,809	148,809	161,730
001-6400-43200	Professional Fees & Services	475	475	475	475	475	475	475
001-6400-43400	Contractual Services	18,362	34,487	30,848	33,235	33,235	30,435	28,135
001-6400-44425	Movie Rental & Freight	21,877	38,385	43,556	63,000	63,000	55,000	58,500
001-6400-45300	Communications/Postage	6,682	7,630	7,243	8,780	8,780	3,842	8,680
001-6400-45400	Advertising & Promotion	2,463	4,075	4,336	4,320	4,320	4,320	5,775
001-6400-45500	Reproduction & Copying	1,365	1,098	980	1,800	1,800	1,176	2,000
001-6400-45800	Travel/Transportation	2,673	1,373	1,661	3,800	3,800	3,400	1,800
001-6400-45900	Training	150	350	395	1,000	1,000	950	600
001-6400-46100	Office Supplies	664	998	858	1,550	1,550	1,550	800
001-6400-46120	Operating Supplies	24,949	14,909	18,192	16,700	16,700	16,700	14,275
001-6400-46200	Heating	75,040	40,001	34,441	48,000	68,000	53,700	64,500
001-6400-46220	Electricity	50,347	51,023	60,452	65,000	84,880	80,000	92,000
001-6400-46350	Concessions	14,264	26,459	27,191	32,400	32,400	32,400	30,000
001-6400-46400	Dues & Subscriptions	430	405	405	505	505	555	445
001-6400-46500	Clothing	-	-	499	750	750	750	-
001-6400-46700	Parts & Supplies for Equipment	497	1,415	1,044	2,150	2,150	1,800	2,900
001-6400-47300	Other Capital Equipment	-	-	7,433	-	-	-	-
001-6400-47430	Office Capital Expense	2,300	4,500	8,014	14,699	14,699	13,699	10,395
	Total	**578,553**	**635,437**	**656,207**	**732,691**	**772,571**	**732,831**	**788,818**

2012 Adopted Budget
Department: 6500 Parks Maintenance

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-6500-41100	Salaries and Wages	52,810	56,096	58,050	60,863	60,863	60,863	63,847
001-6500-41150	Temporary Wages	34,501	36,310	56,610	62,513	70,735	62,513	62,483
001-6500-41200	Overtime	4,132	3,115	6,084	6,266	6,266	6,266	6,649
001-6500-41300	Benefits	40,895	40,695	41,241	44,992	44,992	44,992	47,708
001-6500-43400	Contractual Services	147,421	135,923	158,173	153,130	153,130	153,130	149,180
001-6500-43404	Volunteer Services	-	18	300	150	150	150	150
001-6500-44320	Building & Grounds Maintenance	14,970	14,125	20,005	17,000	22,203	17,000	21,500
001-6500-44420	Equipment Rental	794	1,500	6,709	4,700	4,700	4,700	6,700
001-6500-45300	Communications/Postage	305	487	602	1,230	1,230	1,230	1,530
001-6500-45400	Advertising & Promotion	-	-	334	150	150	150	1,450
001-6500-45800	Travel & Transportation	1,539	482	2,300	-	-	-	-
001-6500-45900	Training	520	-	-	-	-	-	-
001-6500-46100	Office Supplies	-	-	187	300	300	300	600
001-6500-46120	Operating Supplies	7,336	8,006	15,327	19,000	21,270	19,000	13,500
001-6500-46200	Heating	-	-	2,973	3,200	3,200	3,500	4,200
001-6500-46220	Electricity	2,911	2,490	2,864	5,800	5,800	5,800	8,500
001-6500-46260	Vehicle & Equipment Fuels	5,068	4,686	6,539	5,000	8,264	7,500	7,500
001-6500-46500	Clothing	518	937	2,717	1,400	1,400	1,400	1,600
001-6500-46700	Parts & Supplies for Equipment	1,976	1,622	1,614	2,200	2,200	2,200	2,200
001-6500-47300	Other Capital Equipment	5,949	-	19,873	21,000	21,000	21,000	8,300
001-6500-47430	Office/Capital Expense	-	3,012	-	18,738	18,738	18,738	14,700
	Total	**321,645**	**309,505**	**402,501**	**427,632**	**446,591**	**430,432**	**422,297**

2012 Adopted Budget

Department: 7300 Solid Waste

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
001-7300-41100	Salaries and Wages	293,309	363,599	352,340	354,114	354,114	354,114	373,521
001-7300-41150	Temporary Wages	40,139	-	-	-	-	-	-
001-7300-41200	Overtime	32,824	43,742	35,649	33,314	44,314	44,255	34,660
001-7300-41300	Benefits	253,092	265,656	242,611	251,207	251,207	251,207	268,423
001-7300-43400	Contractual Services	38,604	30,988	31,728	32,000	32,000	32,000	30,500
001-7300-43424	Permits	2,100	2,456	2,456	2,500	40,247	40,247	2,500
001-7300-44420	Equipment Rental	124	-	50	500	500	-	-
001-7300-45300	Communications/Postage	4,794	2,989	5,625	7,000	7,000	6,500	6,500
001-7300-45400	Advertising & Promotion	205	260	266	1,000	1,000	700	1,000
001-7300-45800	Travel & Transportation	3,279	1,872	-	5,400	5,400	4,000	3,312
001-7300-45900	Training	830	2,042	267	5,400	5,400	3,000	4,100
001-7300-46100	Office Supplies	-	211	150	600	600	600	300
001-7300-46120	Operating Supplies	45,629	42,327	44,241	50,000	50,000	50,000	50,000
001-7300-46200	Heating	22,753	17,072	41,949	21,000	47,000	31,300	35,000
001-7300-46220	Electricity	33,673	32,206	36,010	41,000	55,000	44,000	51,000
001-7300-46260	Vehicle & Equipment Fuels	39,061	33,633	32,749	40,000	61,000	63,000	65,000
001-7300-46400	Dues & Subscriptions	611	553	945	1,286	1,286	1,286	1,498
001-7300-46500	Clothing	1,725	1,856	1,788	1,800	1,800	1,800	1,800
001-7300-46700	Parts & Supplies for Equipment	7,596	14,643	17,261	25,000	25,000	20,000	20,000
001-7300-46950	Miscellaneous Supplies	8,119	18,000	19,655	20,000	20,000	-	20,000
001-7300-47300	Other Capital Equipment	-	12,980	33,913	6,500	6,500	-	-
001-7300-47430	Office/Capital Expense	18,437	10,104	74,397	-	-	-	-
	Total	**846,904**	**897,188**	**974,049**	**899,621**	**1,009,368**	**948,009**	**969,114**

CITY OF VALDEZ, ALASKA
2012 BUDGET
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2012 Adopted Budget

Department: 0100 Education

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Actual *as of 9/30/2011*	2011 Estimated Budget	2012 Department Requested	2012 City Manager Approved	2012 Council Approved
001-0100-48600	Contributions - Education	7,318,921	8,086,823	9,194,896	9,194,896	9,444,896	6,966,081	9,444,896	9,319,896	9,194,896	9,194,896
	Total	**7,318,921**	**8,086,823**	**9,194,896**	**9,194,896**	**9,444,896**	**6,966,081**	**9,444,896**	**9,319,896**	**9,194,896**	**9,194,896**
001-0050-49140	Contr. To School Stabilization	-	-	250,000	-	125,000	285,912	125,000	-	-	-
350-0050-49100	Transfer from School Stabilization	-	-	-	-	-		-		125,000	125,000
	Total Trasfer In and Out	**-**	**-**	**250,000**	**-**	**125,000**	**285,912**	**125,000**	**-**	**125,000**	**125,000**

2012 Adopted Budget

Department: CSOs

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Actual *as of 9/30/2011*	2011 Estimated Budget	2012 CSOs Requested	2012 City Manager Recommended	2012 Council Approved
001-0500-48600	Contributions-PWSCC	634,731	700,000	700,000	700,000	700,000	-	700,000	700,000	700,000	700,000
001-0500-48610	PWSCC - Nursing Program	-	-	-	175,000	175,000	-	175,000	-	-	-
001-0700-48600	Contributions-Vdz Arts Council	8,280	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
001-0810-48600	Contributions-VCVB	343,934	362,000	368,000	398,000	398,000	398,000	551,000	437,400	398,000	245,000
001-0820-48600	Contributions-VSC	171,996	150,000	125,000	150,000	150,000	112,500	150,000	125,000	125,000	125,000
001-0830-48600	Contributions-AVV	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
001-0840-48600	Contributions - Big Bro Sister	-	-	13,000	7,500	7,500	7,500	7,500	-	-	-
001-0850-48600	Contributions	-	13,000	-	-	-	-	-	-	-	-
001-0860-48600	Contributions-Food Bank	-	20,000	30,000	15,000	15,000	15,000	15,000	33,000	15,000	60,000
001-6800-48600	Contributions-Vdz Museum	242,150	299,000	319,000	319,000	319,000	239,250	319,000	319,000	319,000	319,000
NEW	One Voice	-	-	-	-	-	-	-	10,000	-	10,000
	Total	**1,441,091**	**1,594,000**	**1,605,000**	**1,814,500**	**1,814,500**	**822,250**	**1,967,500**	**1,674,400**	**1,607,000**	**1,509,000**

CITY OF VALDEZ, ALASKA
2012 BUDGET
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CAPITAL FACILITIES FUND

The Capital Facilities Fund is used to account for the financial resources expended to acquire or construct major capital assets, major maintenance projects and major maintenance programs. Financing is provided primarily by transfers from General Fund, and is supplemented by State and Federal Grants. Segregating capital projects and major renovations to this fund provides a formal mechanism to account for major projects/programs, and to provide a consistent accounting source to accommodate state and federal grant accounting of projects.

2012 CAPITAL PROJECTS LIST

Project #	Project Name	Description	Total Project Revenues	Total Exp/ Enc to date	Estimated Funds Available at 12/31/11	2012 General Fund Transfer In	2012 Available Funds
310 8060 58000	Flood Mitigation	Design & Construction	$ 2,719,909.00	$ 1,463,671.44	$ 1,256,237.56	$ -	$ 1,256,237.56
310 2160 58000	Alpine Woods Sewer Project	Construction	$ 2,744,556.00	$ 2,386,296.00	$ 358,260.00	$ -	$ 358,260.00
312 6420 58000	Kelsey Dock Waterline	Design & Construction	$ 644,250.00	$ -	$ 644,250.00	$ -	$ 644,250.00
310 6072 58000	SBH Sea Wall Dock Replacement	Design & Construction	$ 435,000.00	$ -	$ 435,000.00	$ 100,000.00	$ 535,000.00
310 6070 58000	SBH Launch Ramp Upgrades Float	Design & Construction	$ 937,710.00	$ 99,196.00	$ 838,514.00	$ 300,000.00	$ 1,138,514.00
310 6069 58000	Hotel Hill Survey & Goetech	Surveying & Geotech	$ 130,483.00	$ -	$ 130,483.00	$ -	$ 130,483.00
310 6840 58000	VCT Landing Craft Ramp Repair	Construction	$ 150,000.00	$ 9,000.00	$ 141,000.00	$ 358,536.00	$ 499,536.00
310 6808 58000	VCT Mooring Dolphin	Design	$ -	$ -	$ -	$ 100,000.00	$ 100,000.00
310 8180 58000	Airport Industrial Park Rd Extension	Construction	$ 512,236.00	$ 101,930.00	$ 410,306.00	$ -	$ 410,306.00
310 9572 58000	High School Gym Roof Replacement		$ 900,000.00	$ -	$ 900,000.00	$ -	$ 900,000.00
310 9510 58000	HHES Sprinkler/Plumbing Upgrades		$ -	$ -	$ -	$ 460,000.00	$ 460,000.00
310 4610 58000	Civic Center Roof Replacement		$ 1,000,000.00	$ 50,208.00	$ 949,792.00	$ -	$ 949,792.00
310 4032 58000	City Hall Generator Replacement		$ 270,000.00	$ 27,900.00	$ 242,100.00	$ 50,000.00	$ 292,100.00
312 6424 58000	Kelsey Dock Mooring Dolphin		$ 900,000.00		$ 900,000.00	$ -	$ 900,000.00
310 2421 58000	STP Lagoon Blower Replacement		$ 292,274.55	$ 10,942.00	$ 281,332.55	$ -	$ 281,332.55
310 4034 58000	City Hall Weatherization		$ 180,000.00	$ 2,686.29	$ 177,313.71	$ 420,000.00	$ 597,313.71
		Total	**$ 11,816,418.55**	**$ 4,151,829.73**	**$ 7,664,588.82**	**$ 1,788,536.00**	**$ 9,453,124.82**

Note: Projects Still in the Planning Stage and Require Further Council Guidance:

New Middle School
City Shop Facilities/Kelsey Dock Warehouse
City Hall Renovation
Airport Terminal Renovation
Medical Campus Expansion

Note: Active Projects but not on the Primary Work Plan for 2012:

New Harbor Expansion
Senior Center Carport
STP Outfall
Ruth Pond Phase III

2012 Community Investment Project (CIP) Project Descriptions

Flood Mitigation: The City continues to pursue reasonable flood protection infrastructure for all residents. Towards that end, the City completed flood mitigation evaluations along the Lowe River, Valdez Glacier Stream, and Mineral Creek. During 2011, the city continued to work on project scope and design criteria with the residents for improving and extending dike/levee structures in the Alpine Woods area. Design for this project will be completed in 2012, and depending on timing, solicit bids for completing this phase of the project. The city views flood mitigation as a multi-phased effort, with improvements to be constructed over several years, with build-out contingent upon available funding. The first phases will encompass those areas that are of highest priority for realizing tangible increased protection. Total costs for flood mitigation projects will be known when final engineering is completed.

Alpine Woods Sewer Project: During Phases I & II of this project, 43 septic systems, deemed to have subdivision-wide health safety concerns, were replaced in the Alpine Woods area in 2008/2009 utilizing state allocated grant funds. City general funds dollars are being utilized to continue system replacement in 2012, as residents who have signed up for the replacements program complete their own designs and begin replacement of their individual systems.

Kelsey Dock Waterline: The water line located under the recently renovated plaza at the Kelsey Dock has begun to fail and create significant maintenance issues. Instead of continuously patching the line and damaging the extensive work completed at the plaza, the city has opted to replace and relocate the water line in the area of Kelsey dock in 2012.

SBH Sea Wall Dock replacement: The existing sea wall is at the end of its useful life and is failing. This project will replace in-kind the existing sea wall in 2012.

SBH Launch Ramp Upgrades: This project will provide an additional float at the existing small boat harbor launch site.

Hotel Hill Survey and Geotech: This survey and geotechnical work is required as part of the small boat harbor expansion project and will be integrated into the upcoming design phase being completed under the US Army Corps of Engineers program.

VCT Landing Craft Ramp Repair: This project will repair and upgrade the existing on-shore facilities at the Valdez container terminal, making the facility safer and more user-friendly.

VCT Mooring Dolphin: This project will design a mooring dolphin at the container terminal that will allow the terminal to accommodate the larger vessels that we see in increasing numbers at the container terminal.

Airport Industrial Park Road Extension: The City sold several lots in the Airport Subdivision, and as part of the sales agreement, the City agreed to provide improved road access to the sites. The road will be constructed in 2012.

High School Gym Roof Replacement: These funds will be utilized to replace the Valdez High school gym roof, which has begun to leak and is due for replacement. The remainder of the high school roof also needs to be replaced, and will be bid in conjunction with the gym roof project as an add-alternate. Should the bids come in low, or additional funds become available, the city would then have the option to replace the entire high school roof.

HHES Sprinkler/Plumbing Upgrades: This project was requested by the School District due to ongoing water quality issues and will replace all of the old galvanized piping in the elementary school as well as the fire sprinklers in the facility.

Civic Center Roof Replacement: This project will replace the Civic Center roofing which is at the end of its useful life.

City Hall Generator Replacement: This project will replace the existing (original) generator located in the basement of city hall. The existing generator does not have the capacity to fully power the City Hall complex in the event of an emergency. Due to the importance of maintaining a power supply to City Hall and EMS/police dispatch functions, the generator is a critical piece of infrastructure.

Kelsey Dock Mooring Dolphin: This project will add a mooring dolphin at the Kelsey Dock to allow the dock to accommodate increasing large vessels seeking to utilize the facility.

STP Blower Replacement: This project will replace the blower units at the city's wastewater treatment lagoons that provide aeration to the lagoon wastewater treatment system. The existing blowers are at the end of their useful and new blowers will both increase treatment efficiency and reduce energy usage.

City Hall Weatherization: This project is to complete an evaluation of City Hall with regard to weatherization and energy efficiency upgrades. Following this analysis, the necessary improvements will be implemented at City Hall.

RESERVE FUND

The Reserve Fund is used to account for the accumulation of resources for, and the payment of specific ongoing programs and physical assets, such as major maintenance or major equipment which may be budgeted according to a multi year replacement schedule.

FUND: 350 Reserve Expenditures

Acct No	Account Description	2011 Available Balance	2012 GF Transfer In	2012 Available Funds	2012 Authorized Expenditure
	Holding Accounts				
350-0100-55000	School Budgetary Stabilization Holding	375,000	-	375,000	125,000
350-0202-55000	Council Contingency HOLDING	310,338	153,000	463,338	-
350-0300-55000	Revenue Reserve HOLDING	5,000,000	-	5,000,000	-
350-0315-58000	Major Renovations Reserve	9,849,560	2,200,000	12,049,560	-
350-0318-58000	Harbor Major Maint & Replace*	1,792,950	256,998	2,299,139	-
350-0607-55000	Permanent Fund Reserve	-	1,946,834	1,946,834	-
350-1000-58000	Landfill Closure Reserve	826,197	275,399	1,101,596	-
	Total Holding	**18,154,045**	**4,832,231**	**23,235,467**	**125,000**
	PROGRAMS/GRANTS				
350-0075-49508	Day Care Grant Exp (EY)	35,639	-	35,639	35,639
350-0075-49509	Day Care Grant Exp (OY)	-	-	-	-
350-0310-55000	Major Maintenance Reserve	7,371,086	1,339,872	8,710,958	2,629,236
350-0312-55000	Sewer & Lift Station Repairs	498,103	-	498,103	-
350-0320-55000	Leave Liability Reserve	75,000	180,000	255,000	255,000
350-0400-58000	Major Equipment Reserve	1,058,772	1,318,605	2,377,378	1,776,000
350-5050-55000	Technology Reserve	-	488,825	488,825	488,825
350-0450-55000	Energy Assistance Program	727,133	850,000	1,577,133	800,000
350-0500-55000	Special Events Reserve	8,743	-	8,743	8,743
350-0550-55000	Wind Energy System Test Program	10,000	-	10,000	-
350-0600-55000	Nuisance Abatement Program	202,773	50,000	252,773	252,773
350-3550-49513	LEPC Grant Expense	6,072	-	6,072	6,072
350-8364-55000	Disaster Preparedness Reserve	198,763	25,000	223,763	223,763
350-1100-55000	Road and Sidewalk repairs	259,800	100,000	359,800	359,800
350-5550-55000	Beautification Committee	142,894	-	142,894	142,894
	Master Planning				
350-5520-55000.101	*Master Planning-Comprehensive/Strategic Planning*	313,624	200,000	513,624	513,624
350-5520-55000.102	*Master Planning-Testing Training*	200,000		200,000	200,000
350-5520-55000.103	*Master Planning-SBH Master Plan*	50,000		50,000	50,000
350-5520-55000.104	*Master Planning-New Harbor Planning*	40,000		40,000	40,000
350-5520-55000.105	*Master Planning-Building Fire Code Review*	29,711		29,711	29,711
350-5520-55000.106	*Master Planning-CEDS*	51,000		51,000	51,000
350-5520-55000.107	*Master Planning-Hazard Mitigation*	100,000	40,000	140,000	100,000
350-5520-55000.108	*Master Planning- Health & Safety Plan*	40,000		40,000	40,000
350-5520-55000.109	*Master Planning- Borough Planning*	-	100,000	100,000	100,000
	Total Master Planning	***824,334***	***340,000***	***1,164,334***	***1,124,335***
	Land Development				
350-8000-55000.580	*Land Devlp- Snow Lots*	187,815	-	187,815	187,815
350-8000-55000.582	*Land Devlp- Misc*	658,974	-	658,974	658,974
	Land Development	***1,062,206***	***-***	***1,062,206***	***846,789***
	****Total**	**12,481,317**	**4,692,302**	**17,173,620**	**8,949,869**

**Harbor Major Maint & Replacement -Also funded by excess revenue from Harbor Fund*

*** Total 2012 Authorized Expenditure - includes estimated prior year appropriations*

Note: The Reserve Programs have the same line item management authority as any other City Department

2012 Major Maintenance Request

Project		Budget	Amendment	Amended Budget	Prior Years Actual	CY Encumbrance	CY Actual	CY Balance	Balance Forward	Transfers Out	2012 Budget	2012 Available Budget	Completed
2010													
VCT Causeway Insp & Expension	6010	100,000	324,000	424,000	419,225	3,251.76	-	1,523.26	4,223				x
Sewer liftstation design & overhaul	6011	100,000	(17,083)	82,917	82,917	-	-	-	-				x
Fish Pump Installation	6017	-	190,208	190,208	176,951	-	2,000.00	11,257.49	11,257				x
Civic Center Fire Alarm Replace	902	60,000	220,000	280,000	22,305	142,800	103,252	11,642.78	-			154,442.90	
Airport Fire Alarm	907	50,000	90,000	140,000	26,062	44,958.94	50,967.03	18,011.95	-			18,011.95	
Library/ Museum UST removal & Boilers Replace	908	250,000	326,000	576,000	257,040	117,727.29	191,220.22	10,012.25	-			10,012.25	
Baler Waste Oil Tank	917	75,000	440,423	515,423	506,378	-	7,140.00	1,904.87	1,905				x
Library- Install Fire Alarm	1001	200,000	(82,600)	117,400	6,900	54,358.94	48,493.03	7,648.03	-			7,648.03	
Civic Center Fittings & Unions	1002	250,000	62,000	312,000	309,792	-	-	2,207.86	2,208		-		x
Teen Center Kitchen Remodel	1005	50,000	34,904	84,904	84,646	-	-	257.11	257				x
Teen Center BBQ Fan & Grill	1006	15,000	(5,223)	9,777	9,437	-	-	339.99	340				x
Fire Station 1 Mandoors	1007	15,000	7,500	22,500	2,372	19,299.00	-	829.49	-			829.49	
Teen Center Front Doors & Walkway	1008	25,000	18,403	43,403	20,068	-	23,300.00	34.49	34				x
VCT Electrical	1009	147,570	825,740	973,310	32,824	41,151.00	665,155.80	234,179.55	224,180				
SBH Tour Dock Upgrades	1010	-	-	-	12,814	-	-	(12,813.80)	(12,814)				
Robe River Reservoir siding & lip repair	1011	25,000	-	25,000		-	-	25,000.00	-			25,000.00	
City Hall Carpet Repair	1012	50,000	-	50,000	390	-	47,767.67	1,842.33	1,842				x
Goldfields Complex Well & Septic Tank Replace	1013	20,000	19,597	39,597	6,924	-	-	32,673.32	32,673				
PD/Jail Garage, Roof, Water Closet	1014	190,000	50,832	240,832	30,083	-	209,743.25	1,006.02	1,006				x
City Hall Emergency UPS Upgrade	1017	-	270,000	270,000	-	6,250.00	21,650.00	242,100.00	-				

2012 Major Maintenance Request

Project		Budget	Amendment	Amended Budget	Prior Years Actual	CY Encumbrance	CY Actual	CY Balance	Balance Forward	Transfers Out	2012 Budget	2012 Available Budget	Completed
2011													
Harbor Restroom/ Boiler Updates	1101	50,000	100,000	150,000	-	-	11,813.04	138,186.96	-			138,187	
City Hall/FS/Library-insulate/seal concrete panels	1102	180,000	(180,000)	-	-	-	-	-	-	-		-	
VCT - replace truck scales	1103	60,000	-	60,000	-	1,112.14	33,485.00	25,402.86	-			25,403	
Library - replace entry doors	1105	75,000	-	75,000	-	-	-	75,000.00	-		-	75,000	
Sidewalk Repairs	1106	250,000	(209,410)	40,590	-	-	18,231.00	22,359.31	-		75,000	97,359	
Airport - replace exterior lighting	1107	60,000	-	60,000	-	-	-	60,000.00	-		-	60,000	
Airport - replace water lines	1108	50,000	-	50,000	-	7,950.00	-	42,050.00	-		10,000	52,050	
Airport - replace carpet main floor and paint interior	1109	170,000	-	170,000	-	8,618.40	14,115.60	147,266.00	-			147,266	
Civic Center - new roof	1110	500,000	(500,000)	-	-	-	-	-	-	-		-	
FS1/CEDD/ Jail Roof Repair	1111	50,000	-	50,000	-	-	-	50,000.00	-		75,000	125,000	
Comfort Stations - remodel @ T-ball field	1112	50,000	35,500	85,500	-	79,700.00	5,775.20	24.80	-			25	
Shop - office ventilation	1113	30,000	50,000	80,000	-		7,708.64	72,291.36	-			72,291	
Glacier Campground - replace out houses	1114	45,000	-	45,000	-	2,595.36	28,714.36	13,690.28	-			13,690	
Civic Center - stairway trail & picnic shelter	1115	75,000		75,000	-			75,000.00	-		55,000	130,000	
VMF - paint equipment gas island	1116	30,000		30,000	-		28,307.31	1,692.69	1,693			-	x
Police Range Upgrade	1117	25,000		25,000	-			25,000.00	-			-	
Airport Chair Replacement	1118	28,000		28,000	-	474.60	2,801.40	24,724.00	-			24,724	
Remove & Replace HS Roof	1119	-	-	-	-	-	-	-	-				
Remove & Replace HS Bleachers	1120	-	200,000	200,000	-	168,900.00	1,039.56	30,060.44	-			30,060	
Remove & Replace HS Gym Floor	1121	-	100,000	100,000	-	-	73,676.40	26,323.60	26,324				x
Medical Clinic Doors	1122	-	14,410	14,410		12,175.00		2,235.12	-			2,235.12	
								approx balance forward	295,128				
2012													
City Hall Fire Alarm Replacement	1201										250,000	250,000	
City Hall Waterline Replacemnet - Phase I	1202										100,000	100,000	
Baler Waterline Replacement	1203										25,000	25,000	
VCT Transfer Plates Repair	1204										50,000	50,000	
Civic Center ADA Restroom Upgrade	1205										250,000	250,000	
Meyring Boat Park Replacement	1206										75,000	75,000	
Parks - Misc. Re- paving	1207										50,000	50,000	
Parks - Misc. Re- fencing	1208										50,000	50,000	
High School Doors/Security Cameras	1209										110,000	110,000	
Civic Center Weatherization Study/Design	1210										30,000	30,000	
HHES Window Re-configuration	1211										240,000	240,000	
HHES Gym Floor Repair	1212										150,000	150,000	
HHES Bldg Envelope Evaluation/Design	1213										40,000	40,000	

2012 New projects cost	**1,635,000**	2,629,235.75
Est Balance forward	295,128	
2012 GF Contribution	1,339,872	

Note: The Major Maintenance Program has the same line item management authority as any other City Department

2012 Major Equipment Request

Inventory #	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Civic Center 6400																
055-0026	26' SCISSOR LIFT 1930		14,800	05	22											
055-1007	GRAND PIANO		100,000	83	50											
055-00148	RANGE		14,000	07	20											
055-00147	RANGE		14,000	07	20											
055-01863	CONVECTION OVEN		16,000	07	20											
055-00166	WALKIN FRIGERATOR		10,000	07	20											
005-02086	DISHWASHER		17,203	10	10										18,000	
	STEAMER OVEN		19,000	07	20											
	STACKING CHAIR REPLACEMENT		30,000	82	28		40,000									
	REACH -IN FREEZER SYSTEM		16,226	10	10										17,000	
	SPEAKERS		13,916	08	20											
	CONSOLE/PROJECTOR		46,540	08	10								46,510			
	SERVER		16,800	08	7					20,328						
	LENSES		5,233	08	10								6,793			
	SOUND SYSTEM		9,763	08	15											
	3D DIGITAL CINEMA PROJECTION		26,777	10	10										28,000	
	SCREEN		35,730	08	10								46,440			
NEW	Catering Dishware set		22,000	11	15											
	TOTAL CIVIC CENTER		**405,988**				**40,000**	**-**	**-**	**20,328**	**-**	**-**	**99,743**	**-**	**63,000**	**-**
Fire Department 3200																
350-0001	PUMPER TRUCK-Seagrave E1 (1109)		100,734	81	Resv	FS3										
350-0152	TANKER -Spartan T4 (0136)		105,002	80	25	FS4	400,000									
	PUMPER /TANKER -PIERCE E-4		595,677	11	25	FS4										
	PUMPER/TANKER-PIERCE E-2 (0666)		511,671	09	25	FS1										
	AMBULANCE -FORD 350 4X4 EMS2 (2858)		149,639	07	15	FS1										
350-1945	AMBULANCE -FORD EMS3 (4376)		96,370	95	HD	FS4										
350-2156	PICKUP, FORD 4X4 CREW CAB UTL1 (8123)	07	34,238	06	10	FS1					40,000					
350-2176	PUMPER TRUCK ENG-12 (4885)		271,169	95	25	FS3									612,850	
350-2177	PUMPER TRUCK ENG 14 (4886)		271,169	95	25	FS1										612,850
	AMBULANCE, FORD 350 4X4 EMS1 (7226)	10	167,290	10	15	FS1										
350-2017	BREATHING AIR COMPRESSOR W.STATS		15,951	06	15	Air Rm										17,000
	REPEATER/PAGER SYSTEM		33,795	10	7	VCT						35,000				
350-2243	THERMAL IMAGING DETECTOR UT		25,000	98	20	ENG 12							25,000			
	EXPEDITION, CHIEF	11	56,000	12	10	CHIEF										
	INTUBATION MANNEKIN		12,650	05	8	FS1		14,000								14,000
	GMC PICKUP TRK1 (3886)		110,580	05	25	FS1										
	TANKER/PUMPER PETERBILT T-3 (7057)	08	237,534	09	25	FS3										
	TOTAL FIRE DEPARTMENT		**2,794,469**				**400,000**	**14,000**	**-**	**-**	**40,000**	**35,000**	**25,000**	**-**	**612,850**	**643,850**
Police Department 3500																
102	EXPEDITION (5902)		44,990	10	7	PATROL					53,000					
261	EXPEDITION , CHIEF (1836)		33,517	06	7	CHIEF		53,000							53,000	
272	EXPEDITION (5185)		41,647	07	7	PATROL			53,000							53,000
241	EXPEDITION JAILER (9632)		35,000	04	12	JAILER					48,000			53,000		
242	EXPEDITION (9631)		35,000	04	7	PATROL	53,000						53,000			
232	EXPEDITION CSO (8197)		33,576	03	HD	CSO										
271	EXPEDITION (5596)		41,647	07	7	1ST SGT			53,000							53,000
ACO	EXPEDITION AC		39,697	11	12	ANIMAL										
350-1434	DUP BASE STATION		9,834	00	12	WRK RM	16,000									
350-2776	DISPATCH CONSOLE UPDATE		72,382	04	11	DISPAT				100,000						
	ICS TRAILER 0783		35,000	04	20	CITY HALL										
	MURV VAN 4751		91,120	03	20	CITY HALL										
281	EXPEDITION (6593)		42,906	08	7	PATROL				53,000						
101	EXPEDITION (6906)		47,764	10	7	LT						53,000				
	Police Department Total		**604,080**				**69,000**	**53,000**	**106,000**	**153,000**	**101,000**	**53,000**	**53,000**	**53,000**	**53,000**	**106,000**

2012 Major Equipment Request

Inventory #	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Streets 4400																
410-0013	BACKHOE 5810-B		20,000	77	NR	STP										
410-0401	BACKHOE LOADER 426B (0567)		65,800	95	20	SHOP				85,000						
	COMPACTOR BOMAG (1290)	10	46,500	06	30	SHOP										
	FORD F250 FUELTRUCK 4X4 (0519)	10	24,302	11	15	SHOP										
	FORD SUPERCAB TRUCK 4X4 (3453)		23,432	09	15	SHOP										
440-0322	FORD F150TRUCK 4X4 (3724)		15,632	04	15	SHOP								25,000		
440-0326	FORD F150 TRUCK 4X4 W/ TOOL BOXES (3723)		15,632	04	15	SHOP								25,000		
440-185	FORD F350 W/UTILITY BODY (1791)		42,462	00	12	SHOP	50,000									
440-0351	CHEVY W/ Utility Body (9506) BODY NEW 08		21,852	95	20	SHOP				35,000						
440-0411	INTERNATIONAL VAC TRUCK (2075)		209,959	97	15	SHOP	365,000									
	SNOW BLOWER - mounted on 1997 966F		176,200	05	20	SHOP										
	SNOW BLOWER - Mounted on 1998 966F		153,800	04	20	SHOP										
	966F LOADER - (2231) With 2005 Blower #114		226,138	97	28	SHOP										
	966F LOADER - (2863) With 2004 Blower #111		232,000	98	26	SHOP										
	966G LOADER - (0871) #141		276,139	00	7	BALER					332,000					
	966H LOADER - (0989) #155		279,930	07	7	BALER			332,000							
	966H LOADER - (0987) #154		279,930	07	7	SHOP			332,000							
	966H LOADER - (2651) #164		309,000	10	7	SHOP						332,000				
	966G LOADER - (0603) #147		272,213	03	7	SHOP						332,000				
	966G LOADER - (098)7 #148		264,948	04	7	SHOP							332,000			
	966G LOADER - (0979) #149		264,948	04	7	SHOP							332,000			
	966G LOADER - (1206) #150		260,648	05	7	SHOP	332,000							332,000		
	14H GRADER -(1591) #151		307,513	05	7	SHOP	420,000							420,000		
	14H GRADER - (1936) #153		327,940	06	7	SHOP		420,000							420,000	
	14H GRADER - (1937) #152		327,940	06	7	SHOP		420,000							420,000	
	319 DL EXCAVATOR W/ TRAILER (1099) #163		281,994	09	20	SHOP										
440-0182	AIR COMPRESSOR W/1000 HOSE		14,155	99	20	SHOP								17,000		
	FORD TRUCK W/ STELLAR (9141)		68,601	04	10	SHOP										
440-0182	CAT D7 DOZER (1001) # 146		250,000	02	20	SHOP										
440-0300	ROLLER PULL BEHIND/ Sealer		18,000	04	30	SHOP										
	966H LOADER (1739) #156		295,709	08	7	SHOP				332,000						
	14M GRADER (0716) # 157		370,215	08	7	SHOP				420,000						
	SWEEPER, ELGIN (5061)		187,350	09	10	SHOP								200,000		
	PETERBILT TRUCK W/ STELLER (7259)	09	228,262	10	10	SHOP									240,000	
	EXPEDITION (8198)			03	HD	DIRECTOR										
	14M GRADER (1044) #162		404,000	09	7	SHOP					420,000					
	FORKLIFT	04			15	SHOP								40,000		
350-2790	EXPEDITION 7679			99	HD	ADMIN										
	TOTAL STREET/SHOP DEPARTMENT		**6,950,492**				**1,167,000**	**840,000**	**664,000**	**872,000**	**752,000**	**664,000**	**664,000**	**1,059,000**	**1,080,000**	**-**
Harbor 4300																
430-0287	FORD PICKUP 4X4 FLATBED (2814)		32,000	97	15	HARBOR	40,000									
	BLAZER, BLUE & WHITE (6268)		35,000	94	HD	HARBOR										
	BOBCAT S-100 (0462)		34,985	11	10	HARBOR										
430-0323	553 BOBCAT #4 (1381)		25,000	03	10	HARBOR		35,000								
	MUNSON 21' BOAT		10,000	86	25	HARBOR		21,000								
	VAC TRAILER		28,000	97	20	SHOP						35,000				
	FORD PICKUP (6664)		18,139	05	15	HARBOR									25,000	
	MARINE TRAVELLIFT		275,250	05	20	HARBOR										
	SOUTHERN SKIMMER		8,641	97	25	HARBOR										
	TOTAL HARBOR DEPARTMENT		579,068				**40,000**	**56,000**	**-**		**-**	**35,000**	**-**	**-**	**25,000**	**-**

2012 Major Equipment Request

Inventory #	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Port 4500																
	553 BOBCAT #3		20,000	01	10	VCT										
	BOBCAT S-100 (0460)		34,589	11	10	AIRPORT										
	FORD PICKUP F-150 (0902)		31,074	08	15	YARD										
	CHEV PICK-UP 1/2 TON (5018)		14,632	93	15	YARD	25,000									
	TOTAL PORT DEPARTMENT		**100,295**				**25,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Engineering 5780																
350-2755	EXPEDITION (4919)			01	HD	AIRPORT										
540-00312	FORD ESCAPE (0834)		18,023	05	15	AIRPORT									20,000	
	TOTAL ENGINEERING DEPARTMENT		18,023				**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20,000**	**-**
Building & Maint 4200																
	FORD 4x4 F350 (4058)		27,000	06	15	B&G										30,000
546-0258	CHEVY PICK UP With Bugger (1365)		13,893	92	N/R	B&G										
546-0292	CHEV VAN (4886)		25,000	01	15	B&G					38,000					
546-0036	FORD VAN (3932)		29,400	04	15	B&G								38,000		
	FORD F-350 PICKUP (2318)		31,812	08	15	B&G										
	BOBCAT-5600 TOOL CAT (4081)		66,140	09	15	B&G										
	906H LOADER (0421) #161		86,565	09	7	B&G					100,000					
	MAN LIFT-GENIE Z45/25J (0034)			02	15	B&G						45,360				
	SNOW BLOWER SR321 for 906H Loader		9,200	10	20	B&G										
	TOTAL BUILDING MAINT DEPARTMENT		**289,010**				**-**	**-**	**-**	**-**	**138,000**	**45,360**	**-**	**38,000**	**-**	**30,000**
Community Development 5500																
550-0156	FORD ESCAPE (0833)		18,023	05	15										20,000	
	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT		**18,023**				**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20,000**	**-**
Parks & Rec 6200 & 6500																
620-0564	PORTABLE WOOD/BRUSH CHIPPER		10,400	93	20	WH		20,000								
620-0671	CHEV 4X4 PU W/ Utility box (5513)		24,606	97	15	PARKS	35,000									
620-0673	TILT TRAILER MODEL DPKZ4TE (0830)		11,548	98	30	SHOP										
620-0684	PISTEN BULLY (0668)		151,263	05	10	SHOP				300,000						
620-0599	LOGAN SNOW GROOMER MODEL 1800 (0099)		80,074	94	NR	SHOP										
	EXPEDITION (7680)			99	HD	PARKS										
620-0588	FORD F25O PICK UP (0141)		17,769	04	15	PARKS								25,000		
	CHEVY PICKUP (9453)			95	HD	PARKS										
	JOHN DEERE TRACTOR (2051)		43,843	09	15	PARKS										
	TOTAL PARKS & REC		339,503				**35,000**	**20,000**	**-**	**300,000**	**-**	**-**	**-**	**25,000**	**-**	**-**
Water 7100																
710-0020	195 BHP ENGINE		24,000	81	30											
710-0118	LINE SHAFT TURBINE 4 ST		12,000	89	30	WW4								15,000		
710-0203	250 BHP JOHN DEERE DIESEL		30,000	99	30	WW3										
710-0004	150 HP ELECTRIC MOTOR		20,000	03	30	WW3										
710-0022	200 HP ELECTRIC MOTOR		10,000	81	30	WW4										
710-0048	60KW GENERATOR MD60R0781		15,000	75	34	WW1										
710-0228	GENERATOR UNIT - 60KW RR Well House		21,543	05	30	WW 7										
710-0235	6" PORTABLE PUMP		13,000	96	30	WHRSE										
720-806	FORD 250 EXT CAB (9594)	06	19,675	04	15	STP								28,000		
	TOTAL WATER DEPARTMENT		**165,218**				**-**	**-**	**-**	**-**	**-**	**-**	**-**	**43,000**	**-**	**-**

2012 Major Equipment Request

Inventory #	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Sewer 7200																
720-0246	DIESEL LUGGER		20,000	00	25	SPS4										
720-0266	GENERATOR		16,000	99	30	SPS 3										
720-0256	GENERATOR		20,000	99	30	SS1										
720-0277	FORD VAN (3933)		31,463	04	15	STP								38,000		
730-0074	LOADER 906 (1417)		79,000	00	NR	STP										
	GODWIN PUMP (6241)		32,722	10	20	STP										
	HOSE REEL SYSTEM LOW PROFILE		94,896	10	20	STP										
	GODWIN PUMP			96	20	STP					34,000					
	TOTAL SEWER DEPARTMENT		**294,081**				**-**	**-**	**-**	**-**	**34,000**	**-**	**-**	**38,000**	**-**	0
Solid Waste 7300																
	HEIL/MAC REARLOAD TRASH TRUCK (4995)		218,129	11	7	BALER							250,000			
730-0020	94' WHITE 1 TON CHASSIS FLATBED (1505)		12,922	94	15	BALER							25,000			
730-0063	HEIL/PETERBILT FRONT LOAD TRASH TRUCK (9460)		232,700	10	7	BALER						250,000				
730-0076	HEIL/AUTOCAR FRONT LOAD TRASH TRUCK (0043)		192,980	04	HD	BALER										
160	LOADER 904B (0912) #160		83,111	07	15	BALER										
730-0067	FORD PICKUP SUPERCAB F150 4X4 (0231)		19,996	03	15	BALER							25,000			
730-0059	CB-72-47.5-10 CONVEYOR		70,000	05	12	BALER						80,000				
	BALER-L100S BADGER		483,602	09	20	BALER										
	CCC/HEIL REAR LOADING TRASH TRUCK (6568)		202,980	04	HD	BALER										
	BALER-TC-710		11,132	10	20	BALER										
	INTERNATIONAL TRUCK W/STELLAR (7243)		80,636	92	NR	BALER										
	HEIL/PETERBILT FRONT LOAD TRASH TRUCK (8458)		211,700	08	7	BALER				250,000						
	D8L DOZER (0977) #158	08	110,000	84	20	BALER										
	FORD PICKUP F-550 W/ STELLER (4941)		41,885	08	10	BALER							45,000			
	PETERBILT TRUCK W/ STELLER (1533)		158,829	09	10	BALER								190,000		
620-0676	HAUL ALL COLLECTION BOX ON F550		43,190	10	10	BALER									45,000	
	TOTAL SOLID WASTE DEPARTMENT		**2,252,792**				**-**	**-**	**-**	**250,000**	**-**	**330,000**	**345,000**	**190,000**	**45,000**	**-**
							1,776,000	983,000	770,000	1,595,328	1,065,000	1,162,360	1,186,743	1,393,000	1,918,850	779,850
	GRAND TOTALS '12 BASIS YEAR						**1,776,000**	**1,007,575**	**808,500**	**1,714,978**	**1,171,500**	**1,307,655**	**1,364,754**	**1,636,775**	**2,302,620**	**955,316**
	TOTALS INFLATED AFTER 2012 @ 2.5% PER YEAR															
	ANNUAL AVERAGE OVER TEN YEARS		**1,404,567**													
	2010 offset form ME Sales		(85,962)													
	GF Contribution for 2012		**1,318,605**													

2012 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	**2012**	**Projected 2013**	**Projected 2014**	**Projected 2015**	**Projected 2016**
Desktop Computers								
Normal desktop Computers	52	$ 1,125.00	3	$19,500	$ 19,500	$19,500	$19,500	$19,500
POS equipment			3	$1,623			$1,623	
High-end Desktop Computers	11	$ 1,567.00	3	$5,746	$ 5,746	$5,746	$5,746	$5,746
Laptops	20	$ 1,729.00	3	$11,527	$ 11,527	$11,527	$11,527	$11,527
Desktop computer subtotal	**83**			**$38,396**	**$ 36,773.00**	**$ 36,773.00**	**$ 38,396.00**	**$ 36,773.00**
Servers								
BES Server	1	$ 5,650.00	3			$5,650		
Terminal Server	1	$ 4,900.00	3	$4,900			$4,900.00	
Mail Server	1	$ 8,225.00	3		$8,225			$8,225
Domain Controller 1	1	$ 5,900.00	3		$5,900			$5,900
Domain Controller 2	1	$ 5,900.00	3		$5,900			$5,900
Data Server	1	$ 8,600.00	3		$8,600			$8,600
Spooler	1	$ 4,900.00	3	$4,900			$4,900.00	
GIS Data Server	1	$ 8,900.00	3	$8,900			$8,900.00	
CAD Servers	1	$ 16,000.00	3			$16,000		
Finance Servers	1	$ 14,500.00	3			$14,500		
911 Servers and dispatch consoles	1	$ 49,000.00	3	$49,000			$49,000.00	
Mobile Data Consoles - grant purch	1	$ 50,000.00	3			$50,000		
Access Control/badging server - grant purch	1	$ 3,985.00	3		$3,985			$3,985
Records Mgmt - servers, tablets, equipment	1	$ 72,000.00	3				$72,000.00	
Tsunami monitoring/warning server - grant purch	1	$ 7,500.00	3	$7,500			$7,500.00	
Camera DVR system - grant purch	1	$ 7,200.00	3		$7,200			$7,200
Port Camera DVR/PC system -grant purch	1	$ 15,500.00	3		$15,500			$15,500
Stancil voice recording system - grant purch	1	$ 18,000.00	3			$18,000		
Database Server	1	$ 6,650.00	3	$6,650			$6,650.00	
Disaster Recovery Tape Backup System	1	$ 12,650.00	3		$12,650			$12,650
KCC Server	1	$ 3,875.00	3			$3,875		
Web Server for City website	1	$ 4,250.00	3		$4,250			$4,250
Systems Management Server	1	$ 4,250.00	3	$4,250			$4,250.00	
Barracuda AntiSpyware	1	$ 2,250.00	3	$2,250			$2,250.00	
Mail Relay/AV/SPAM	1	$ 2,250.00	3	$2,250			$2,250.00	
Server subtotal				**$90,600**	**$ 72,210.00**	**$ 108,025.00**	**$ 162,600.00**	**$ 72,210.00**

2012 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	**2012**	**Projected 2013**	**Projected 2014**	**Projected 2015**	**Projected 2016**
Network								
Remote Site Connectivity Infrastructure		$ 30,000.00	4				$30,000.00	
Network Switch Replacement (1/4 per year)		$ 35,000.00	4	$8,750.00	$8,750.00	$8,750.00	$8,750.00	$8,750.00
Firewall Equipment	1	$ 3,500.00	4	$3,500.00				
Network IDS\IPS System	1	$ 4,200.00	3	$4,200.00			$4,200.00	
Network Security Monitoring System	1	$ 10,675.00	4				$10,675.00	
Central UPS for Servers	1	$ 17,800.00	6	$17,800.00				
Large format scanner/copier - ComDev	1	$ 21,000.00	6	$21,000.00				
Large format color plotter - ComDev	1	$ 11,500.00	4		$11,500.00			$11,500.00
High speed network printers - Finance	2	$ 4,000.00	3			$8,000.00		
High speed color network printer - tabloid	1	$ 3,750.00	3	$3,750.00			$3,750.00	
High speed scanner - Clerk	1	$ 2,450.00	4			$2,450.00		
High speed scanner - Police	1	$ 2,450.00	4		$2,450.00			$2,450.00
High speed scanner - Com Dev	1	$ 2,450.00	4		$2,450.00			$2,450.00
Network printers - Other than Finance (1/4 per year)		$ 12,800.00	4	$3,200	$3,200	$3,200	$3,200	$3,200
Network Subtotal				**$62,200**	**$ 28,350.00**	**$ 22,400.00**	**$60,575**	**$ 28,350.00**

2012 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	2012	Projected 2013	Projected 2014	Projected 2015	Projected 2016
Annual Software Maintenance	Dept	Renewal Date						
CAD System	PS	May		$28,500	$28,500	$28,500	$28,500	$28,500
AFIS Fingerprint Scanner	PS	Nov		$2,262	$2,262	$2,262	$2,262	$2,262
Stancil Voice Recorder	PS	June		$1,817	$1,817	$1,817	$1,817	$1,817
Motorola Radio Maintenance	PS	Jan		$9,650	$9,650	$9,650	$9,650	$9,650
911, Inc	PS	Sept		$7,875	$7,875	$7,875	$7,875	$7,875
AccessData	PS	Oct		$1,680	$1,680	$1,680	$1,680	$1,680
ESRI support and Licenses	GIS	March		$23,500	$23,500	$23,500	$23,500	$23,500
Financial System	FIN	Jan		$24,806	$26,046	$27,349	$28,716	$30,152
Tax System	FIN	March		$2,625	$2,756	$2,894	$3,039	$3,191
Cisco Support	IT	Feb		$8,748	$8,748	$8,748	$8,748	$8,748
Mobile Admin	IT	Jan		$221	$221	$221	$221	$221
Mail Relay/AV/SPAM updates	IT	Feb		$950	$950	$950	$950	$950
PA annual support/updates	IT	May		$2,987	$2,987	$2,987	$2,987	$2,987
UPS annual maint	IT	Feb		$1,105	$1,215	$1,215	$1,215	$1,215
Network Instruments	IT	Feb		$545	$545	$545	$545	$545
Suppoprt Ticket System	IT	Dec		$799	$799	$799	$799	$799
BES Support	IT	May		$1,500	$1,500	$1,500	$1,500	$1,500
Sportsman Maintenance	PR	May		$1,847	$1,847	$1,847	$1,847	$1,847
Meeting Matrix	CIV	Oct		$300	$300	$300	$300	$300
Scheduler Plus	CIV	Jan		$270	$270	$270	$270	$270
Ready Theater Systems	CIV	March		$425	$425	$425	$425	$425
Facility Management	ENG	Sept		$2,318	$2,375	$2,434	$2,494	$2,494
AutoCAD Support & Update	ENG	April		$750	$750	$750	$750	$750
Marina Software support	HARB	Aug		$800	$800	$800	$800	$800
ALX Access Crane Access System	HARB	June		$500	$500	$500	$500	$500
XEScan	CD	Jan		$600	$600	$600	$600	$600
Reservation Software Support -Envisionware	LIB	July		$525	$525	$525	$525	$525
TWIC/Access Control System	PORT	Nov		$6,184	$6,428	$6,690	$6,690	$6,428
Info Management Application Support	CLRK	March		$9,000	$9,000	$9,000	$9,000	$9,000
Software Maintenance Subtotal				**$143,089**	**$ 144,871.55**	**$ 146,632.68**	**$ 148,204.81**	**$ 149,530.55**
Annual Software Maintenance Subtotal				$143,089	$ 144,871.55	$ 146,632.68	$ 148,204.81	$ 149,530.55
Technology Equipment Subtotal				$191,196	$ 137,333.00	$ 167,198.00	$ 261,571.00	$ 137,333.00
Grand Total				**$334,285**	**$ 282,204.55**	**$ 313,830.68**	**$ 409,775.81**	**$ 286,863.55**
					2.5%	*5.0%*	*7.5%*	*10.0%*
	Average	$ 341,825.16			$ 289,259.66	$ 329,522.21	$ 440,509.00	$ 315,549.91
New Equipment Purchases - SIRE		$ 147,000.00						
Grand Total for 2012 Budget		**$ 488,825.16**						

HARBOR FUND

The Harbor is a special revenue fund that accounts for the operation of the small boat harbor. Operations are financed primarily by user charges. These include direct marine related services such as berth rents (moorage), electricity sales, launching fees, and a variety of upland fees and charges, including boat storage, boat lifting, boat launching, showers, and other charges.

Expenditures in the Harbor Fund include operating expenditures as well as expenditures for capital equipment with a cost of $1,000 to $10,000. Capital projects related to the Harbor are found in the Capital Facilities Fund and Reserve Fund.

2012 Adopted Budget

Harbor Revenue

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
402-0000-34000	Berth Rental	300,448	357,381	347,509	404,316	404,316	396,732	427,785
402-0000-34002	Transient Berth Fees	225,383	239,772	238,599	259,571	259,571	294,083	299,875
402-0000-34004	Grid Use	1,707	1,678	2,035	1,700	1,700	1,365	3,360
402-0000-34006	Boat Lift Fees	42,295	38,570	49,520	40,000	40,000	51,060	55,400
402-0000-34008	Shower Fees	3,756	5,036	6,468	5,000	5,000	8,056	5,500
402-0000-34010	Electricity	119,006	101,348	98,080	100,000	100,000	107,076	100,000
402-0000-34012	Electric Installation Fees	4,500	4,500	4,700	4,200	4,200	4,840	4,400
402-0000-34024	Slip Listing Fee	12,956	13,444	14,106	14,500	14,500	13,350	13,000
402-0000-34030	Launch Fees	12,882	27,607	25,447	23,000	23,000	24,950	25,780
402-0000-34032	Hoist and Crane Fees	4,838	5,663	3,528	4,000	4,000	7,544	4,000
402-0000-34040	Boat Storage	49,110	63,772	59,882	55,000	55,000	62,934	57,990
402-0000-34050	Maintenance Pad Fee	11,919	14,520	22,595	11,000	11,000	24,540	12,000
402-0000-34950	Other Harbor Revenue	2,138	2,759	3,409	2,000	2,000	9,857	9,450
402-0000-36110	Interest Income	13,915	388	8,448	18,000	18,000	11,577	10,760
402-0000-36140	Harbor A/R Int/ Late Charges	(1,395)	514	1,106	1,000	1,000	1,000	1,000
402-0000-36240	Waterfront Commercial Work Per	900	-	-	-	-	-	-
402-0000-39600	Recovery of Written off Accoun	2,157	26	-	-	-	-	-
402-0000-39610	Cash Over/Short	-	326	8	-	-	-	-
402-0000-39955	Other Misc Revenue	120	-	-	-	-	-	-
402-3340-33530	Raw Fish Tax	-	375,540	127,685	174,000	174,000	174,000	224,519
402-3340-33540	Shared Fisheries Business Tax	-	49,629	37,699	37,699	37,699	24,852	33,576
402-0050-39100	Transfer from General Fund	57,723	-	13,600	-	-	-	-
	Total	**864,357**	**1,302,472**	**1,064,424**	**1,154,986**	**1,154,986**	**1,217,816**	**1,288,395**

2012 Adopted Budget

Department: 4300 Harbor Expenditures

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
402-0050-49140	Transfer to Reserve Fund	0	301,540	191,410	190,842	190,842	190,842	243,002
	Total	**0**	**301,540**	**191,410**	**190,842**	**190,842**	**190,842**	**243,002**
	Expenditures							
402-4300-41100	Salaries and Wages	211,322	249,506	259,201	296,281	306,846	306,846	325,868
402-4300-41150	Temporary Wages	68,730	81,861	91,645	80,666	80,666	85,000	85,000
402-4300-41200	Overtime	3,730	2,082	3,024	4,611	4,611	4,611	5,697
402-4300-41300	Benefits	173,691	174,562	163,733	190,403	197,576	197,576	212,451
402-4300-43200	Professional Fees & Services	945	1,224	0	0	0	0	0
402-4300-43400	Contractual Services	34,080	35,771	7,965	37,000	37,000	34,084	37,590
402-4300-44110	Water	2,500	0	0	0	0	0	0
402-4300-44120	Sewer	2,500	0	0	0	0	0	0
402-4300-44225	Rural Snow Removal	4,821	0	0	0	0	0	0
402-4300-44310	Vehicle Maintenance	2,500	65	651	500	500	464	500
402-4300-44320	Building & Grounds Maintenance	12,908	11,394	21,426	35,950	35,950	31,063	24,200
402-4300-44420	Equipment Rental	0	91	60	500	500	120	500
402-4300-45300	Communications/Postage	6,468	5,343	6,702	8,700	8,700	7,040	9,332
402-4300-45400	Advertising & Promotion	234	477	3,427	3,500	3,500	3,495	3,500
402-4300-45500	Reproduction & Copying	1,423	2,164	1,163	4,632	4,632	5,344	4,640
402-4300-45800	Travel & Transportation	1,227	5,012	4,175	8,600	8,600	7,282	9,000
402-4300-45900	Training	200	299	4,598	1,000	1,000	700	1,000
402-4300-46100	Office Supplies	1,994	1,549	2,732	6,500	6,500	6,471	3,250
402-4300-46120	Operating Supplies	2,352	4,250	4,667	11,400	11,400	11,394	6,965
402-4300-46200	Heating	14,280	10,368	11,763	13,000	19,000	16,501	19,800
402-4300-46220	Electricity	138,898	123,221	128,052	135,000	167,000	155,000	179,000
402-4300-46260	Vehicle & Equipment Fuels	6,617	5,183	3,577	6,000	6,000	4,261	4,700
402-4300-46400	Dues & Subscriptions	1,121	555	860	1,000	1,000	875	900
402-4300-46500	Clothing	440	1,399	1,446	1,500	1,500	1,500	1,500
402-4300-46610	Hazmat Supplies	987	654	989	2,000	2,000	1,489	2,000
402-4300-46700	Parts & Supplies for Equipment	15,620	3,261	17,185	26,000	26,000	24,751	23,500
402-4300-47300	Other Capital Equipment	0	14,352	8,948	0	0	0	0
402-4300-47430	Office/Capital Expense	2,525	2,035	8,046	4,900	4,900	4,900	0
402-5700-45200	Insurance	75,879	70,116	72,057	75,000	75,000	57,241	75,000
402-5700-48500	Contingencies - Harbor Ins	171	0	5,599	9,500	9,500	9,500	9,500
	Total	**788,163**	**806,796**	**833,691**	**964,143**	**1,019,881**	**977,509**	**1,045,393**

PORT FUND

The Port Fund is a special revenue fund that accounts for the operation of the municipal dock and container terminal. Operations are financed primarily by user charges. These include building and land rental, dockage and wharfage charges, and security charges.

Expenditures in the Port Fund include operating expenditures as well as expenditures for capital equipment with a cost of $1,000 to $10,000. Capital projects related to the Port are found in the Capital Facilities Fund and Reserve Fund.

2012 Adopted Budget

Port Revenues

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
401-0000-34210	Unarmed Security Watchman	26,130	20,638	7,443	5,850	5,850	1,040	1,950
401-0000-34220	Armed Security Guard	28,310	39,283	15,295	22,800	22,800	25,800	25,800
401-0000-36110	Interest Income	8,751	5,751	4,350	3,900	3,900	1,152	1,070
401-0000-36200	Property Rentals	72,180	53,083	54,109	28,288	28,288	-	-
401-0000-36204	Kelsey Dock Plaza Rentals	-	-	440	600	600	400	400
401-0000-36220	VCT Use Agreement	-	-	-	21,475	21,475	21,475	22,119
401-0000-36222	Warfage Discount VCT 20%	(17,127)	(11,440)	(10,968)	-	-	-	-
401-0000-36224	Warehouse Rent	-	-	-	-	-	28,288	28,800
401-0000-36228	Port Water Connect VCT	180	180	45	180	180	90	135
401-0000-36240	Waterfront Commercial Work Per	450	-	-	-	-	-	-
401-0000-36250	Stevedoring Permit	-	-	-	5,970	5,970	5,970	6,149
401-0000-36310	Port Dockage VCT	90,756	103,444	95,544	94,000	94,000	94,000	94,000
401-0000-36320	Dockage Surcharge VCT	1,065	792	867	-	-	-	-
401-0000-36322	Dockage Discount VCT 20%	(17,513)	(17,224)	(20,541)	-	-	-	-
401-0000-36332	Port Dockage Kelsey Dock	11,942	14,699	6,902	7,300	7,300	7,300	7,300
401-0000-36334	Dockage Discount Kelsey D 20%	(492)	(1,650)	(283)	-	-	-	-
401-0000-36340	Port Wharfage VCT	131,348	77,620	97,425	100,000	100,000	100,000	100,000
401-0000-36346	Port Hazmat Wharfage VCT	20,791	58,552	23,986	-	-	-	-
401-0000-36354	Port Wharfage Kelsey Dock	-	-	116	-	-	-	-
401-0000-36358	Port Electricity Billed	12,584	21,443	19,361	23,088	23,088	25,000	28,000
401-0000-36360	Port Parking with Electric VCT	8,402	9,600	22,548	9,000	9,000	9,000	10,000
401-0000-36362	Port Parking VCT	5,272	2,322	2,964	1,000	1,000	1,000	1,000
401-0000-36366	Port Storage VCT	4,240	-	304	-	-	800	900
401-0000-36374	Port Water Connect Kelsey Dock	450	495	45	225	225	90	135
401-0000-36382	Fuel Transfer Kelsey Dock	128	266	51	50	50	98	100
401-0000-39510	Other Misc Revenue - Port	5,651	7,875	19,281	-	-	-	-
401-3340-31700	Cruise Ship Passenger Tax	-	-	31,730	-	-	-	-
	Total	**393,498**	**385,727**	**371,011**	**323,726**	**323,726**	**321,503**	**327,858**
401-0050-39100	Transfer from General Fund	256,839	220,591	155,773	262,801	262,801	262,801	276,388
	Total Revenues and Transfers in	**650,337**	**606,318**	**526,784**	**586,527**	**586,527**	**584,304**	**604,246**

2012 Adopted Budget

Department: 4500 Port Expenditures

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
401-4500-41100	Salaries and Wages	139,259	166,256	175,737	182,769	182,769	182,769	192,014
401-4500-41150	Temporary Wages	20,955	27,532	13,240	18,128	18,128	17,515	18,128
401-4500-41200	Overtime	32,913	37,043	11,777	18,730	18,730	15,260	17,049
401-4500-41300	Benefits	119,130	123,362	107,849	114,521	114,521	114,521	120,890
401-4500-43400	Contractual Services	14,710	17,186	26,529	22,775	22,775	22,775	23,435
401-4500-43424	Permits	-	-	-	400	400	-	-
401-4500-44225	Rural Snow Removal	9,318	-	-	-	-	-	-
401-4500-44310	Vehicle Maintenance	239	191	95	-	-	200	400
401-4500-44320	Building & Grounds Maintenance	28,733	27,925	18,917	24,700	24,700	24,000	13,200
401-4500-45300	Communications/Postage	6,307	5,838	6,882	7,700	7,700	7,000	7,700
401-4500-45400	Advertising & Promotion	408	427	360	500	500	500	500
401-4500-45500	Reproduction & Copying	2,222	1,350	600	1,400	1,400	1,400	2,000
401-4500-45800	Travel & Transportation	1,623	3,987	7,087	6,055	6,055	4,000	9,700
401-4500-45900	Training	250	450	1,080	3,050	3,050	775	3,050
401-4500-46100	Office Supplies	355	313	322	300	300	350	350
401-4500-46120	Operating Supplies	3,872	4,714	10,941	8,850	8,850	8,850	9,380
401-4500-46200	Heating	2,461	2,180	1,614	2,500	2,500	2,900	3,500
401-4500-46220	Electricity	84,917	90,025	122,455	130,000	136,000	122,000	140,000
401-4500-46260	Vehicle & Equipment Fuels	5,184	4,081	3,921	6,600	6,600	6,400	6,600
401-4500-46400	Dues & Subscriptions	825	875	895	950	950	895	950
401-4500-46500	Clothing	588	325	497	500	500	500	700
401-4500-46700	Parts & Supplies for Equipment	351	332	1,506	400	400	581	1,000
401-4500-47300	Other Capital Equipment	2,784	18,025	-	-	-	-	9,700
401-4500-47430	Office/Capital Expense	-	-	11,211	11,700	11,700	11,700	-
401-4500-54000	Misc. Marketing	672	2,074	1,869	4,000	4,000	4,000	4,000
401-5700-45200	Insurance	26,016	20,858	18,780	20,000	20,000	14,837	20,000
401-0050-49140	Transfer to Reserve Fund	4,000	4,000	-	-	-	-	-
	Total	**508,091**	**559,348**	**544,163**	**586,528**	**592,528**	**563,728**	**604,246**

AIRPORT FUND

The Airport Fund is a special revenue fund that accounts for the operation of the airport terminal building. Operations are financed primarily by user charges. The majority of the revenues are leases of building space.

While the City owns the building, it leases the land on which the building sits from the State of Alaska. Expenditures in the Airport Fund include operating expenditures as well as expenditures for capital equipment with a cost of $1,000 to $10,000. Capital projects related to the Airport are found in the Capital Facilities Fund and Reserve Fund.

2012 Adopted Budget

Airport Revenue

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
510-0000-34134	Airport Vending Leases	550	600	-	187	187	197	206
510-0000-36110	Interest Income	4,717	303	4,325	227	227	1,594	1,481
510-0000-36200	Property Rentals	181,448	136,814	141,238	140,936	140,936	136,036	142,650
510-0000-39510	Other Misc Revenue	850	4,897	-	-	-	-	-
	Total	**187,565**	**142,614**	**145,563**	**141,350**	**141,350**	**137,827**	**144,337**
510-0050-39100	Transfer from General Fund	158,171	199,219	222,466	214,815	214,815	214,923	233,381
	Total Revenues and Transfers In	**345,736**	**341,833**	**368,029**	**356,165**	**356,165**	**352,750**	**377,718**

2012 Adopted Budget

Department: 4600 Airport Expenditures

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
510-4600-41100	Salaries and Wages	35,999	42,898	42,761	44,399	44,399	44,399	46,610
510-4600-41150	Temporary Wages	268	-	-	-	-	-	-
510-4600-41200	Overtime	5,063	1,118	495	1,762	1,762	1,386	1,797
510-4600-41300	Benefits	27,298	26,132	23,753	25,256	25,256	25,256	26,879
510-4600-43200	Professional Fees & Services	-	-	-	250	250	-	-
510-4600-43400	Contractual Services	23,757	33,746	31,392	81,000	36,000	30,000	32,267
510-4600-44320	Building & Grounds Maintenance	2,396	1,595	2,320	4,000	4,000	4,000	5,500
510-4600-44400	Rent	28,310	30,102	31,515	32,898	32,898	31,515	31,515
510-4600-45300	Communications/Postage	940	998	1,578	1,900	1,900	1,900	1,950
510-4600-45500	Reproduction & Copying	583	432	546	700	700	700	700
510-4600-46120	Operating Supplies	865	5,162	7,998	2,600	2,600	2,600	3,000
510-4600-46200	Heating	77,535	56,621	62,276	80,000	125,000	110,000	132,000
510-4600-46220	Electricity	72,138	61,576	66,708	72,000	87,000	75,500	87,000
510-4600-46260	Vehicle & Equipment Fuels	1,018	1,145	3,867	4,400	4,400	5,000	5,500
510-4600-47300	Other Capital Equipment	5,575	-	-	-	-	-	-
510-5700-45200	Insurance	2,591	1,832	1,417	5,000	5,000	1,257	3,000
	Total	**284,336**	**263,357**	**276,626**	**356,165**	**371,165**	**333,513**	**377,718**

UTILITY FUND

The Utility Fund is a special revenue fund that accounts for the cost of providing water and sewer services to the residents of the City. Each department is separately budgeted. Operations are financed partially by user charges. The City Council has determined to subsidize utility rates with property tax revenues. This is reflected as an operating transfer from the General Fund.

Expenditures in the Utilities Fund include operating expenditures as well as expenditures for capital equipment with a cost of $1,000 to $10,000. Capital projects related to Utilities are found in the Capital Facilities Fund and Reserve Fund.

2012 Adopted Budget

Utilities Revenue

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
	Utility Revenue							
403-0000-34014	Water/ Meter Fees	5,113	4,804	3,199	4,500	4,500	4,000	4,000
403-0000-34016	Water Service Fee	261,253	359,342	165,303	250,000	250,000	272,987	295,000
403-0000-34110	VCT Water Service	3,051	39	27	-	-	-	-
403-0000-34160	Other Services & Sales	-	1,349	21	-	-	-	-
403-0000-34220	City Dock Water	2,544	1,347	192	-	-	-	-
403-0000-34410	Sewer Connect Fees	1,900	900	600	600	600	800	500
403-0000-34420	Sewer User Fees	293,110	437,612	162,601	250,000	250,000	350,000	350,000
403-0000-36110	Interest Income	20,548	1,217	15,769	15,000	15,000	6,124	8,249
	Total	**587,519**	**806,609**	**347,713**	**520,100**	**520,100**	**633,911**	**657,749**
403-0050-39100	Transfer from General Fund	588,552	682,116	610,559	632,923	632,923	632,923	583,333
	Total Revenues and Transfers In	**1,176,071**	**1,488,725**	**958,272**	**1,153,023**	**1,153,023**	**1,266,834**	**583,333**

2012 Adopted Budget

Department: 7100 Water

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
403-5700-45200	Insurance	3,499	1,942	2,421	10,000	10,000	2,514	5,000
403-7100-41100	Salaries and Wages	106,579	163,418	166,148	175,262	175,262	175,262	187,803
403-7100-41150	Temporary Wages	13,650	0	0	0	0	0	0
403-7100-41200	Overtime	4,100	4,829	5,077	9,690	9,690	9,690	11,220
403-7100-41300	Benefits	79,772	102,433	93,927	106,697	106,697	106,697	112,778
403-7100-43200	Professional Fees & Services	0	0	0	150	150	150	150
403-7100-43400	Contractual Services	8,540	7,976	33,930	8,500	8,500	6,828	8,000
403-7100-43424	Permits	250	250	250	250	250	250	766
403-7100-44320	Building & Grounds Maintenance	0	1,206	74	1,500	1,500	1,500	0
403-7100-44420	Equipment Rental	132	0	75	500	500	0	400
403-7100-45300	Communications/Postage	15,108	12,909	12,037	19,000	19,000	16,000	18,700
403-7100-45400	Advertising & Promotion	72	88	110	400	400	400	350
403-7100-45500	Reproduction & Copying	0	922	972	1,000	1,000	950	1,000
403-7100-45800	Travel & Transportation	1,760	6,119	1,650	6,710	6,710	4,210	7,726
403-7100-45900	Training	495	2,560	2,671	4,300	4,300	3,200	4,300
403-7100-46100	Office Supplies	71	54	0	100	100	100	100
403-7100-46120	Operating Supplies	6,097	7,368	7,073	12,000	12,000	12,000	12,600
403-7100-46200	Heating	4,232	2,892	4,634	5,300	5,300	4,000	4,800
403-7100-46220	Electricity	232,263	185,979	182,352	220,000	303,500	243,000	285,000
403-7100-46260	Vehicle & Equipment Fuels	3,217	2,975	3,704	4,000	4,000	4,000	4,000
403-7100-46400	Dues & Subscriptions	500	790	1,153	1,726	1,726	1,726	1,581
403-7100-46500	Clothing	667	1,188	1,229	1,500	1,500	1,200	900
403-7100-46700	Parts & Supplies for Equipment	7,129	9,416	11,026	14,000	14,000	12,000	12,000
403-7100-47300	Other Capital Equipment	0	2,500	4,443	7,000	7,000	2,620	0
	Total	**488,134**	**517,814**	**534,956**	**609,585**	**693,085**	**608,297**	**679,173**

2012 Adopted Budget

Department: 7200 Sewer

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
403-5700-45200	Insurance	3,499	1,942	2,421	10,000	10,000	2,514	5,000
403-7200-41100	Salaries	106,578	163,416	166,147	175,262	175,262	175,262	187,803
403-7200-41150	Temporary Wages	13,650	-	-	-	-	-	-
403-7200-41200	Overtime	4,100	4,829	5,077	9,690	9,690	9,690	11,220
403-7200-41300	Benefits	79,716	102,632	94,118	109,117	109,117	109,117	112,778
403-7200-43200	Professional Fees & Services	-	20	-	300	300	150	150
403-7200-43400	Contractual Services	4,495	1,643	985	7,000	7,000	7,000	5,000
403-7200-43424	Permits	1,560	1,560	1,935	1,950	1,950	1,830	2,196
403-7200-44310	Vehicle Maintenance	-	-	-	1,500	1,500	1,500	-
403-7200-44320	Building & Grounds Maintenance	-	-	-	1,500	1,500	1,500	1,500
403-7200-44420	Equipment Rental	-	-	-	500	500	-	300
403-7200-45300	Communications/Postage	13,245	8,130	11,022	16,550	16,550	14,600	14,600
403-7200-45400	Advertising & Promotion	-	-	-	450	450	200	200
403-7200-45800	Travel & Transportation	755	1,039	1,400	3,400	3,400	3,585	4,012
403-7200-45900	Training	2,441	5,248	1,490	4,720	4,720	3,600	3,100
403-7200-46100	Office Supplies	82	38	78	150	150	150	150
403-7200-46120	Operating Supplies	8,426	8,899	7,822	11,500	11,500	9,500	10,000
403-7200-46200	Heating	598	2,542	986	3,000	3,000	2,400	3,000
403-7200-46220	Electricity	151,827	126,756	157,960	160,000	156,000	157,250	185,000
403-7200-46260	Vehicle & Equipment Fuels	3,217	2,975	3,704	4,500	4,500	4,500	4,500
403-7200-46400	Dues & Subscriptions	50	203	70	300	300	-	-
403-7200-46500	Clothing	1,234	451	1,313	1,550	1,550	1,400	1,400
403-7200-46700	Parts & Supplies for Equipment	8,437	12,896	9,736	12,000	12,000	10,000	10,000
403-7200-47300	Other Capital Equipment	-	-	-	8,500	8,500	8,000	-
403-7200-47430	Office/Capital Expense	4,500	14,500	-	-	-	-	-
	Total	**408,412**	**459,720**	**466,264**	**543,439**	**539,439**	**523,748**	**561,909**

GILSON MEDICAL CLINIC FUND

The Gilson Medical Clinic Fund is a special revenue fund that accounts for the operations of the medical clinic building. Operations are financed primarily by user charges. The majority of the revenues are leases of building space.

The Gilson Medical Clinic building was built in 1994 to provide a location for physicians to practice in Valdez. Prior to 2005, the Medical Clinic was managed by the Valdez Regional Health Authority. Beginning in 2005, the City took over the management of the building.

Expenditures in the Gilson Medical Clinic Fund include operating expenditures as well as expenditures for capital equipment with a cost of $1,000 to $10,000. Capital projects related to the Medical Clinic Fund are found in the Capital Facility Fund and the Reserve Fund.

2012 Adopted Budget

Gilson Medical Clinic Revenue

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
515-0000-36110	Interest Gilson Medical Clinic	5,277	155	2,831	3,500	3,500	1,594	1,966
515-0000-36200	Property Rentals	97,929	97,929	97,929	97,979	97,979	97,929	97,979
515-0050-39100	Transfer from General Fund	438	0	0	0	0	0	0
	Total	**103,644**	**98,084**	**100,760**	**101,479**	**101,479**	**99,523**	**99,945**

2012 Adopted Budget

Department: 5260 Gilson Medical Clinic Expenditures

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
515-5260-41100	Salaries and Wages	7,778	7,633	7,974	8,066	8,066	8,066	8,578
515-5260-41200	Overtime	213	1,690	1,209	1,020	1,020	636	998
515-5260-41300	Benefits	4,962	5,271	4,898	5,069	5,069	5,069	5,416
515-5260-43400	Contractual Services	400	-	-	-	-	-	-
515-5260-44110	Water	1,594	806	650	1,200	1,200	300	700
515-5260-44225	Rural Snow Removal	-	1,363	-	1,500	1,500	1,000	1,500
515-5260-44230	Janitorial Services	21,240	55,016	40,753	46,000	46,000	44,000	59,800
515-5260-44320	Building & Grounds Maintenance	-	492	542	1,250	1,250	300	750
515-5260-45300	Communications/Postage	179	-	178	-	-	-	-
515-5260-46120	Operating Supplies	1,376	4,351	2,980	4,160	4,160	5,000	3,000
515-5260-46200	Heating	1,239	7,427	6,372	10,000	10,000	15,000	15,000
515-5260-46220	Electricity	14,425	6,984	14,394	16,000	16,000	14,894	18,000
515-5260-46700	Parts & Supplies for Equipment	1,595	1,239	-	-	-	-	-
	Total	**55,002**	**92,271**	**79,950**	**94,265**	**94,265**	**94,265**	**113,742**

PERMANENT FUND

The Permanent Fund is a governmental fund type, established on July 19, 1977, when voters approved a charter amendment. All amounts received by the City from the sale of Marine Terminal Revenue Bonds, as well as any other funds subsequently designated, are placed into this fund. The City issued revenue bonds to finance the Trans Alaska Pipeline System, receiving $13,576,000 in impact fees from the financing. The City has subsequently received additional impact fees from the refinancing of these bonds. These monies, plus all earnings and interest returned to the principal of the fund are held perpetually in trust for the benefit of present and future generations of Valdez residents.

One and one-half percent (1.5%) of the permanent fund's market value, as determined on the last day of the last accounting year that has been certified by an annual audit, shall be transferred into the general fund for appropriation for operational and capital expenses of the city. Unappropriated or unencumbered balances of income remaining at close of each fiscal year are transferred to fund principal.

2012 Adopted Budget

Permanent Fund Revenues

Account No	Account Description		2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
	Revenues								
607-0000-36110	Interest Income		31,255	-471	31,447	1,949,661	1,949,661	1,900,000	2,162,409
607-0050-39100	Transfer from General Fund		0	-	12,000	-	-	-	-
607-0050-39140	Transfer from Reserve Fund		0	-	3,341,896	-	-	-	-
		Total	**31,255**	**-471**	**3,385,343**	**1,949,661**	**1,949,661**	**1,900,000**	**2,162,409**

2012 Adopted Budget

Permanent Fund Expenditures

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
	Revenues							
607-0050-49100	Transfer to General Fund	-	1,856,642	1,492,254	1,733,836	-	-	1,946,834
607-0050-49140	Transfer to Reserve	-	-	5,000	-	-	-	-
607-0900-36110	Realized Gains - SSaA	-	-	-	-	-	-	-
607-0900-36130	Gains/Losses SSgA	-	-	461,434	-	-	-	-
607-1001-36110	Realized Gains - APCM	2,061,946	1,563,058	1,188,267	-	-	-	-
607-1001-36130	Gains/Losses APCM	(739,985)	961,692	778,590	-	-	-	-
607-1001-36400	Museum Donations Endowment Fun	-	270	-	-	-	-	-
607-1002-36110	Realized Gains - UBS	(1,333,827)	(397,144)	928,720	-	-	-	-
607-1002-36130	Gains/Losses UBS	(145,725)	2,208,185	224,520	-	-	-	-
607-1003-36110	Realized Gains - Vangard	358,022	-	541,300	-	-	-	-
607-1003-36112	Realized Gains- Vanguard Int'l	271,223	-	243,055	-	-	-	-
607-1003-36114	Realized Gains- Vanguard Int'l	703,608	-	211,029	-	-	-	-
607-1003-36116	Realized Gains TIPS	-	-	66,038	-	-	260,000	-
607-1003-36130	Gains/Losses Vanguard	(13,905,594)	7,546,212	4,371,845	-	-	-	-
607-1003-36132	Gains/Losses Vanguard Int'l Va	(4,409,117)	2,260,234	543,636	-	-	-	-
607-1003-36134	Gains/Losses Vanguard Int'l Gr	(5,283,695)	2,686,875	1,372,689	-	-	-	-
607-1003-36136	Gains/losses TIPS	-	-	(93,543)	-	-	-	-
607-1004-36110	Realized Gains - Dreyfus/Mello	86,694	-	-	-	-	2,000,000	-
607-1004-36130	Gains/Losses Dreyfus	(2,275,044)	1,766,871	1,575,754	-	-	320,000	-
607-1050-36050	Impact Fees	35,186	-	-	-	-	2,000,000	-
607-1050-43200	Professional Fees & Services	212,406	166,041	100,934	214,000	214,000	200,000	214,000
607-1050-45300	Communications/Postage	704	893	288	825	825	825	825
607-1050-45800	Travel & Transportation	1,028	52	372	-	-	-	-
607-1050-46950	Misc Meetings Exp	-	-	-	1,000	1,000	500	750
	Total	**(24,362,173)**	**20,619,882**	**14,012,183**	**1,949,661**	**215,825**	**4,781,325**	**2,162,409**

DEBT SERVICE FUND

The Debt Service Fund is governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. It is also a hold fund to disputed tax revenues associated with City's Vessel Property Tax.

2012 Adopted Budget

Debt Service Revenues

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
	Revenues							
205-0000-33580	School Debt Repayment	99,216	101,385	99,957	91,791	91,791	91,791	93,403
205-0000-33582	Harbor Debt Repayment	223,138	225,743	222,868	227,688	227,688	227,688	228,938
205-0000-36110	Interest Income	971,127	280,037	118,448	210,028	210,028	13,025	12,091
	Total	**1,293,481**	**607,165**	**441,273**	**529,507**	**529,507**	**332,504**	**334,432**
	Transfers In							
205-0050-39100	Transfer from General Fund	8,082,437	5,257,450	12,614,322	7,505,580	7,505,580	7,505,580	4,464,726
205-0050-39125	Transfer from Capital Facility	-	-	-	-	-	-	-
	Total	**8,082,437**	**5,257,450**	**12,614,322**	**7,505,580**	**7,505,580**	**7,505,580**	**4,464,726**

2012 Adopted Budget

Debt Service

Account No	Account Description	2008 Actual	2009 Actual	2010 Actual	2011 Adopted Budget	2011 Amended Budget	2011 Estimated Budget	2012 Council Approved
	Revenues							
	Transfers Out							
205-0050-49100	Transfer to General Fund	2,185,781	2,463,470	1,059,000	-	2,400,000	-	-
205-0050-49125	Transfer to Capital Facility	-	-	10,000,000	-	-	-	-
205-0050-49140	Transfer to Reserve Fund	-	400,000	-	-	-	-	-
	Total	**2,185,781**	**2,863,470**	**11,059,000**	**-**	**2,400,000**	**-**	**-**
	Expenditures							
205-2050-47110	Principal	870,000	875,000	1,065,000	1,140,000	1,140,000	1,140,000	1,215,000
205-2050-47112	Hospital Revenue Bond Paydown	-	-	-	5,456,705	5,456,705	5,456,705	4,128,579
205-2050-47120	Interest	998,563	973,888	944,550	908,875	908,875	908,875	867,663
205-2050-47500	Service Charge	-	-	-	-	-	-	-
205-2050-48100	Contributions - GenFund	-	-	-	-	(2,400,000)	-	-
205-2050-48105	Contributions - New Harbor	-	-	-	-	-	-	-
205-2050-49510	Tax payment refunds COP	-	11,040,635	-	-	-	-	-
205-2050-49515	Tax Pmt Interest Refund COP	-	5,270,005	-	-	-	-	-
205-2050-49520	COP USSC legal fees per jdgmt	-	-	150,000	-	-	-	-
	Total	**1,868,563**	**18,159,528**	**2,159,550**	**7,505,580**	**5,105,580**	**7,505,580**	**6,211,242**

CITY OF VALDEZ
2012 BUDGET
GLOSSARY

Abatement. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

Accounts payable. The short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by the government.

Accounts receivable. An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Accounting system. The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual basis of accounting. A method of accounting that recognizes the financial effects of transactions, events, and interfund activities when they occur, regardless of the timing of the cash flows.

Activity. A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which a government is responsible.

Amortization. (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt to maturity.

Appraise. To estimate the value, particularly the value of property. If the property is valued for taxation, the narrower term "assess" is substituted.

Appropriated budget. The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Appropriation. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. A appropriation usually is limited in amount and time it may be expended.

Appropriation resolution. A resolution through which appropriations are given legal effect.

Assess. To establish an official property value for taxation.

Assessed valuation. A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment. (1) The process of making the official valuation of a property for taxation. (2) The valuation placed upon property as a result of this process.

Assessment roll. With real property, the official list containing the legal description of each property and its assessed valuation. The name and address of the last known owner usually are listed. With regard to personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

Balance sheet. The financial statement disclosing the assets, liabilities and equity at a specified date in conformity with GAAP (Generally Accepted Accounting Practices).

Balanced budget. For the City of Valdez, a balanced budget requires the primary operating fund of the City (the General Fund) to have combined revenues (excluding the use of fund balances) that equal or exceed expenditures for that fund.

Basis of accounting. The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

Benefits. For the City of Valdez, those payroll contributions by the City which include federally mandated employer contributions, as well as employer contributed health, pension and welfare programs.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The budget for the City of Valdez is also the calendar year.

Budgetary basis of accounting. The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budgetary control. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues. For the City of Valdez, budgetary control is at the department level.

Budget document. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body

Budget narrative. A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body. The budget message usually contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message and recommendation regarding financial policy for the coming period.

Capital budget. A plan of proposed capital outlays and the means of financing them.

Capital expenditures. Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

Capitalization policy. The criteria used by a government to determine which outlays should be reported as fixed assets. For the City of Valdez budget, these criteria include a cost of at least $5,000, and a life expectancy of at least two years, and which the City takes full ownership of the asset. For the City of Valdez financial reporting, it is $5,000.

Capital projects fund. Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). For the City of Valdez, the Capital Improvement Projects Fund is a capital projects fund.

CIP. Capital Improvement Project.

Capital Facilities Fund. Fund used to account for the financial resources expended to acquire or construct major capital assets, and major maintenance programs.

Class. See **Object Class**.

Compensated absences. Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, or other long-term fringe benefits.

Component units. Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another

organization for which for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. For the City of Valdez, these entities include the Valdez City Schools, the Valdez Regional Health Authority, and the Valdez Museum and Historical Archives.

Comprehensive Annual Financial Statement (CAFR). A financial report that encompasses all funds and component units of the government. The CAFR is the governmental unit's official annual report. It includes financial statements as well as schedules necessary to demonstrate compliance with finance-related legal and contractual provisions.

Cost. The amount of money or other consideration exchanged for goods and services.

CSO. Community Service Organization. Non profit organization providing services to citizens of City of Valdez.

Current. As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

Debt. An obligation resulting from the borrowing of money or from the purchase of goods or services.

Debt Service Fund
A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deductible. In the context of an insurance policy with a deductible clause, the amount that first must be subtracted from the total loss incurred before determining the insurer's liability.

Deferred compensation plans. Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes.

Deficit. In relation to the budget, the excess of expenditures over revenues during a budgetary year. In relation to accounting, the excess of liabilities of a fund over its assets.

Delinquent taxes. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

Direct expenses. Expenses that are specifically associated with a service, program, or department, and thus, clearly identifiable to a particular function.

EVOS Trustee Council. Exxon Valdez Oil Spill Trustee Council. Organization established to oversee distribution of damages paid by Exxon for environmental damage caused by the oil spill from the Exxon Valdez tanker accident in Prince William Sound in 1989.

Encumbrances. Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund. Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Entity. The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group.

Executive budget. The aggregate of information, proposals and estimates prepared and submitted to the legislative body by the chief executive and the budget office.

Expenditures. Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Fiduciary funds. Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Financially accountable. The level of accountability that exists if a primary government appoints a voting majority of an organization's governing board *and* is either able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for a governmental organization with a separately elected governing board that is fiscally dependent on the primary government.

Financial audit. An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

Financial resources. Cash and other assets that, in the normal course of operations, will become cash.

Fiscal year. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations. For the City of Valdez, the fiscal year is the calendar year.

Fixed assets. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

Foreclosure. The seizure of property as payment for delinquent tax or special assessment obligations. Ordinarily, property foreclosed is resold to liquidate delinquent tax or special assessment obligations, but on occasion, governments retain possession for their own needs.

Forfeiture. The automatic loss of cash or other property as a penalty for not complying with legal provisions and as a compensation for the resulting damages or losses.

Formal budgetary integration. The management control technique through which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.

Function. A group of related activities aimed at accomplishing a major service or regulatory program for which the government is responsible.

Fund. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund balance. The difference between fund assets and fund liabilities of governmental funds.

Fund type. Any one of eleven classifications into which all funds are classified in governmental accounting. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

GAAP. See **Generally Accepted Accounting Principles.**

GASB. See **Governmental Accounting Standards Board.**

General fixed assets. Capital assets that are not assets of any fund, but of the government unit as a whole.

General fund. The fund used to account for all the financial resources, except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP). The conventions, rules and procedures that serve the norm for the fair presentation of financial statements. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GO Debt. General Obligation debt. Debt that is guaranteed by the taxing authority of the City.

Governmental Accounting Standards Board (GASB). The authoritative accounting and financial reporting standard setting body for state and local governments.

Governmental fund types. Funds used to account for the acquisition, use and balances of expendable financial resource and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources.

Governmental-type activities. Those activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental grants.

Grants. Contributions or gifts of cash or other assets from another government to be used and expended for a specified purpose, activity or facility.

Improvements other than buildings. Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Infrastructure assets. Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

Insurance. The transfer of risk of loss from one party (the insured) to another (the insurer) in which the insurer promises to pay the insured an amount of money or services (or both) for economic losses sustained from an unexpected event, during a period of time for which the insured makes a premium payment to the insurer.

Interfund transfers. Flows of assets between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement of repayment.

Intergovernmental revenues. Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund. Proprietary fund type that may be used to report activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Lapse. As applied to appropriations, the automatic termination of an appropriation. For the City of Valdez, all appropriations, except those applying to capital improvement projects and certain other accounts, lapse at the end of the fiscal year.

Lease purchase agreements. Contractual agreements that are termed leases, but that in substance are purchase contracts.

Ledger. A group of accounts in which are recorded the financial transactions of an entity.

Legal debt margin. The excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal level of budgetary control. The level at which a government's management may not reallocate resources without special approval from the legislative body. For the City of Valdez, the level of budgetary control is the individual department.

Levy. (1) (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (2) (noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Maintenance. The act of keeping capital assets in a state of good repair.

Mill. One one-thousandth of a dollar assessed value.

Modified accrual basis. The basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long term debt and certain similar accrued obligations, which should be recognized when due.

Municipal. In a restricted sense, an adjective denoting a city or village as opposed to other local governments.

Municipal corporation. A political and corporate body established pursuant to state statutes to provide government services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population and usually is organized with the consent of its residents. It usually has a seal and may sue and be sued.

Municipal solid waste landfill. A discrete area of land or an excavation that receives household waste. The term "municipal" does not indicate ownership.

Object class. Expenditure classification according to the types of items purchased or services obtained.

Operating budget. Plans of current expenditures and the proposed means of financing them.

Operating transfers. All interfund transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Ordinance. A formal legislative enactment by the governing body of a municipality.

PERS. Public Employees Retirement System. The defined benefit retirement system sponsored by the State of Alaska.

Permanent Fund. Fund 607 of the Valdez City Budget.

PHSA. Providence Health System of Alaska. The organization acting as the operating manager of the Valdez community hospital beginning January 1, 2005.

PSAS. Public Safety Administrative Services, Department 3150 of the City of Valdez General Fund budget.

PWSRCAC. Prince William Sound Regional Citizens Advisory Council. A non profit organization consisting of communities, Native

Alaskans, and interested groups of Prince William Sound to oversee oil spill and environmental safety issues in Prince William Sound.

Per capita debt. The amount of a government's debt divided by its population. Per capita debt is used to indicate the government's credit position by reference to the proportionate debt borne per resident.

Permanent funds. A governmental fund type used to report resources that are legally restricted to the extent that only the earnings, and not principal, may be used for the purposes that support the reporting government's programs – i.e., for the benefit of its citizenry.

Program. Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Proprietary funds. Funds that focus on the determination of operating income, changes in net assets (or cost of recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Quasi-external transactions. Interfund transactions that would be treated as revenues, expenditures or expenses if they involved organizations external to the government unit.

Refund. In relation to revenues, an amount paid back or credit allowed because of an over collection or because of the return of an object sold.

Resolution. A special or temporary order of a legislative body. For the City of Valdez, resolutions are the executory order for adopting the budget and any changes to the budget.

Reserve Fund. A special revenue fund that is used to account for the accumulation of resources for, and the payment of specific ongoing programs and physical assets, such as major maintenance or major equipment which may be budgeted according to a multi-year replacement schedule.

Revenues. Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers.

Special assessment. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special revenue fund. A governmental fund type used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes. For the City of Valdez, the Utilities and the Major Reserve Fund are examples of special revenue funds.

Systems development fees. Fees charged to join or to extend an existing utility system. Also called tap fees.

TAPS. Trans Alaska Pipeline System. The 800 mile pipeline transporting crude oil from Barrow on the North Slope of Alaska to Valdez on the Prince William Sound.

Taxes. Compulsory charges levied by a government to finance services performed for the common benefit.

Tax rate. The amount of tax stated in terms of a unit of tax base.

Trust funds. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

VHRA. Abbreviation for Valdez Regional Health Authority. This organization is no longer active, but organization exists.

Working Capital. The figure resulting from subtracting the Current Liabilities from Current Assets on the Balance Sheet.