City of Valdez, Alaska
2014 Budget

Prepared by the Budget Committee
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Photo by Magdalena McCay; Cover Design by Laura Robertson

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2014 BUDGET
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VALDEZ CITY COUNCIL

MEMBERS	TELEPHONE NUMBER	EXPIRATION OF TERM
Dave Cobb, Mayor	907-835-2637	October 2014
Mike Wells Mayor Pro Tem	907-835-2360	October 2015
Jeremy Miner	907-831-0220	October 2014
Chris Moulton	907-831-0708	October 2014
Donna Schantz	907-835-5116	October 2014
Dennis Fleming	907-835-3773	October 2015
Ruth E. Knight	907-835-3218	October 2015

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
2014 BUDGET POLICY STATEMENT

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

The City is currently participating in the development and implementation of a long-range Community Strategic Plan. As part of that plan, short-term themes have been identified to bring focus to resource allocation and work plans for the coming year. The primary themes that will be pursued in 2014 are:

1. Economic Diversification – 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.

2. Energy Efficiencies – Affordable energy is an essential component of any vibrant economy. The City Council will therefore consider options to reduce energy costs and/or consumption for both residents and for the City as an organization.

3. Healthcare Continuum of Care – A long standing priority for this community has been the development of a full service "cradle to grave" continuum of facilities and services to promote a superior healthcare system for our residents. The City will strive to continue supporting reasonable efforts to promote this philosophy.

4. Community Revitalization – Valdez is situated in one of the most beautiful places in the world. Yet the built environment of this community does not match the grandeur of its surroundings. To increase community pride, promote increased economic activity, and enhance the visual appearance of the community for visitors and residents alike, the City will consider efforts to clean up and beautify the built environment through a combination of abatement measures and/or investments in aesthetic improvements.

These four themes do not represent all the goals and objectives of the entire Strategic Plan, but rather a smaller, digestible portion of the larger plan that we can begin working on first.

CITY OF VALDEZ, ALASKA
CITY COUNCIL
2014 BUDGET POLICY STATEMENT

REVENUE ASSUMPTIONS

2014 Mill Levy – In 2012 the City incurred bonded indebtedness for the construction of a new middle school. In 2013 the Council voted to set the mill levy at 20 mills, which brought in more revenue than the state statutory tax cap allows for municipal operations. However, this extra revenue above the cap can be legally used toward the payment of the City's bonded indebtedness. In 2013 that approach resulted in approximately one-third of the total new middle school obligation being eliminated as a City liability. Since outstanding obligations continue to remain for the new middle school in 2014, it is possible that the Council will set the 2014 mill levy at the same level as 2013 to achieve the same goal of continuing to remove the middle school liability from the City's books as soon as possible.

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. These funds shall be appropriated to the General Fund each year. However, when projected revenues for the coming year exceed expected operational expenditures, an amount up to the total Permanent Fund appropriation 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.

2013 Carry Forward – An estimate of the 2013 General Fund unexpended and unencumbered budget items will be made, and these funds will be appropriated to the 2014 General Fund budget. Undesignated fund balances for all other Funds will be applied to the new budgets for each respective Fund.

EXPENDITURES

It is the City Council's expectation that all 2014 expenditures of an operational nature that are above the 2013 level will be limited to those demonstrating bonafide inflationary pressures on the cost of service delivery.

One-time capital or programmatic expenditures that will reduce deferred maintenance, or other liabilities of the City; or will provide an investment for future efficiencies and/or progress toward the

Strategic Plan, may be considered above 2013 spending levels. However, obligations of a long-term or ongoing nature will be limited to prior year levels insomuch as practical.

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 2014 fiscal year.

Managing Major Requirements

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 2013 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 during the budget development process. 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.

- Major Equipment Reserve – 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 up to 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 between $20,000 and $250,000. 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 up to four percent (4%) 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; or for major maintenance projects valued at more than $250,000; 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 up to four percent (4%) 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 19th day of August, 2013.

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. 13-61

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, ADOPTING THE 2014 BUDGET FOR THE CITY OF VALDEZ, ALASKA AND APPROPRIATING MONIES FOR THAT BUDGET

WHEREAS, the City Manager has prepared a proposed 2014 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 2014 budget shall be finalized as the official financial plan for the City for 2014.

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

Section 1. The 2014 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 2014 spending plan for the City of Valdez.

Section 2. $49,674,280 in new authorizations are hereby appropriated as set forth in the 2014 budget document for the respective departments and Funds for the 2014 fiscal year, with $47,981,476 in new revenues recognized to fund the 2014 budget appropriation.

Section 3. Inter-fund transfers of $16,002,572 in, and $16,002,572 out, are recognized between Funds as indicated in the 2014 budget document.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, this 9th day of December, 2013.

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

Todd Wegner	Assistant City Manager
Lisa Von Bargen	Community Development
Dean Day	Capital Facilities
Keith Greene	Finance
George Keeney	Fire/EMS
William Comer	Law Enforcement
Diane Kinney	Port/Harbor
Darryl Verfaillie	Parks, Recreation and Cultural Services
Larry Weaver	Public Works
Chris Farmer	Information Technology

Consultants

Appraisal Company of Alaska	Assessor
Walker and Richards, LLC	Attorneys
BDO USA, LLP	Auditors

MEMORANDUM

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

FROM: **John Hozey, City Manager**

DATE: **January 1, 2014**

SUBJECT: **2014 City of Valdez Budget**

The 2014 City budget, as adopted by the City Council on December 9, 2013 is hereby presented as the official spending plan for the City of Valdez for the period January 1 to December 31, 2014. This budget recognizes a total of $47,981,476 in new revenues and $16,002,572 of transfers-in to various funds. This budget also appropriates a total of $49,674,280 in new authorizations with $16,002,572 of transfers-out to other funds. Overall the 2014 City budget represents a qualified balanced budget that maintains all prior year service levels. However, this budget does draw upon reserves in an amount of $1,795,756.

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 our unique situation of getting over 90% of our annual revenues from the oil industry, yet the City does not control the tax levy or the property assessments on these oil industry properties. As a result these assessments are routinely disputed each year and are ultimately 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 react to unanticipated events; 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 years of reduced revenue (like this year); 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 many years now.

In prior years City Administration has based estimated revenues on the prior year's SARB (State Assessment Review Board) values for the oil industry infrastructure (TAPS), less a small percentage. But that was not a practical approach for 2014 due to an unusually high SARB value set in 2013 and the limiting effects the state's statutory tax cap plays in this process. So for planning purposes, this budget focused on the state tax cap limitation rather than the value of TAPS. Actual tax cap figures will not be known until later in the year, so 2013 levels were applied here. This was a rather difficult and somewhat arbitrary approach, but one which produces a prudent, conservative estimate. However the City reserves the right to use all available revenues, once known, to the maximum best interest of the City.

<u>Primary Changes from the 2013 Adopted Budget</u>

- Basic City Operations: Increased by $1,247,108 (6.74%)
- School District Funding: Increased by $1,099,140 (11.64%)
- Community Service Organization Funding: Increased by $234,500 (13.66%)
- Capital Projects & Major Maintenance Funding: Increased by $317,493 (10.22%)

Other Significant Changes

Revenue. In addition to our property tax revenues, the City also receives money from the state and federal governments. Over the past few years we have been receiving approximately $2 million per year from the federal government in the form of forest receipts. 2013 was the last year that program was authorized and funded. So this budget must account for a $2 million reduction in our 2014 revenue as a result. Additionally, due to our revised revenue assumption regarding property taxes for 2014, that tax revenue is now budgeted to be approximately $1 million less than last year. These reductions, among others, have significantly reduced the resources available to fund the 2014 budget. Total General Fund revenues are budgeted to decrease by $3,655,933 or -8.24%.

Personnel. Included in the budget figures presented are increases in the number of Full Time Equivalent (FTE) employees within the City. Several departments presented legitimate issues or concerns that merited adding some limited staff, totaling 3.11 FTE's. Additionally, this budget includes a 1% Cost of Living Adjustment (COLA) for all regular City employees.

Bottom Line

The City Council and City Administration felt rather stuck during the development of this budget. On one hand the public expected a particular level of quality public services; which of course, required a certain level of resources. But on the other hand it was obvious that based on reasonable revenue projections, it will probably not be possible to sustain that level of spending much longer. This is demonstrated by the fact that funding this budget required a draw upon reserves of approximately $1.8 million.

However, taking the long-term view mentioned earlier, and due to the public's current expectation, it was decided that all municipal service levels would remain the same for 2014; and so this budget enables that to happen. While this represents a viable plan to get through the current year, it does not include long term provisions for maintaining those levels beyond that. Therefore the Council and Administration have pledged to begin a series of work sessions very early in 2014 to look long and hard at all our existing operating assumptions, so that by the time planning for the 2015 budget begins, we will all have a much better long term fiscal plan. It is hoped that we can capitalize on the strategic planning process that we've been developing over the past two years to help us get there.

Changes in Fund Balance Summary

2013 Summary Fund	2013 Beginning Fund Balance	2013 Estimated Revenues	2013 Estimated Transfers In	2013 Available Fund Balance	2013 Estimated Actual Expenses	2013 Budgeted Transfer Out	2013 Ending Fund Balance	2013 Ending Surplus/Deficit
General Fund	17,455,386	66,259,340	971,805	84,686,531	33,156,389	33,203,419	18,326,723	871,337
Harbor Fund	1,049,838	1,319,832	19,200	2,388,870	1,103,682	121,729	1,163,459	113,621
Debt Service Fund	21,730,670	1,971,140	18,753,962	42,455,772	20,925,102	-	21,530,670	(200,000)
CF Fund	61,840,951	1,619,000	7,962,000	71,421,951	7,962,000	-	63,459,951	1,619,000
Permanent Fund	147,993,164	8,171,501	-	156,164,665	253,209	1,988,803	153,922,653	5,929,489
Reserve Fund	28,214,144	15,000	9,580,169	37,809,313	5,182,503	3,665,758	28,961,052	746,908
Port Fund	491,670	365,846	287,035	1,144,551	614,746	-	529,805	38,135
Utility Fund	1,256,143	566,984	783,998	2,607,125	1,269,966	-	1,337,159	81,016
Airport Fund	385,257	145,322	238,360	768,939	364,867	-	404,072	18,815
MKG Clinic Fund	206,235	99,868	-	306,103	99,868	-	206,235	-
Total Governmental Funds	**280,623,458**	**80,533,833**	**38,596,529**	**399,753,820**	**70,932,332**	**38,979,709**	**289,841,779**	**9,218,321**

2014 Summary Fund	2014 Beginning Fund Balance	2014 Budgeted Revenues	2014 Budgeted Transfers In	2014 Available Fund Balance	2014 Budgeted Actual Expenses	2014 Proposed Transfer Out	2014 Ending Fund Balance	2014 Ending Surplus/Deficit
General Fund	18,326,723	40,728,544	2,219,897	61,275,164	31,288,476	11,659,965	18,326,723	-
Harbor Fund	1,163,459	1,553,605	-	2,717,064	1,226,651	326,954	1,163,459	-
Debt Service Fund	21,530,670	1,917,421	1,086,617	24,534,708	3,004,038	-	21,530,670	-
CF Fund*	63,459,951	100,000	4,496,000	68,055,951	4,496,000	-	63,559,951	100,000
Permanent Fund	153,922,653	2,470,697	-	156,393,350	250,800	2,219,897	153,922,653	-
Reserve Fund	28,961,052	-	6,933,608	35,894,659	6,933,608	1,795,756	27,165,295	(1,795,756)
Port Fund	529,805	365,663	273,548	1,169,016	639,211	-	529,805	-
Utility Fund	1,337,159	579,000	758,268	2,674,427	1,337,268	-	1,337,159	-
Airport Fund	404,072	145,975	234,634	784,681	380,609	-	404,072	-
MKG Clinic Fund	206,235	120,571	-	326,806	117,619	-	209,187	2,952
Total Governmental Funds	**289,841,779**	**47,981,476**	**16,002,572**	**353,825,826**	**49,674,280**	**16,002,572**	**288,148,975**	**(1,692,804)**

City of Valdez

All Funds Budget Summary

2014 All Funds Summary	2013 Original Budget	2013 Amended	2013 Estimated	2014 Adopted	Variance From 2013 Budget	% Variance
2014 General Fund Budget Summary						
Total General Fund Revenues	44,384,477	67,083,394	66,259,340	40,728,544	(3,655,933)	-8.24%
Total Transfers to the General Fund	1,988,803	971,805	971,805	2,219,897	231,094	11.62%
Total GF Expenditures	30,452,122	34,808,704	33,156,389	31,288,476	836,354	2.75%
Total GF Fund Transfers out	15,921,158	33,203,419	33,203,419	11,659,965	(4,261,193)	-26.76%
Net GF Fund Activity	**0**	**43,076**	**871,337**	**0**	**(0)**	**27.40%**
2014 Utility Fund Budget Summary						
Total Utility Fund Revenues	619,550	619,550	566,984	579,000	(40,550)	-6.55%
Total GF transfer to the Utility Fund	689,698	783,998	783,998	758,268	68,570	9.94%
Total Sewer Expenditures	590,512	599,813	562,799	595,599	5,087	0.86%
Total Water Expenditures	718,735	803,736	707,167	741,669	22,934	3.19%
Net Utility Fund Activity	**-**	**-**	**81,016**	**-**	**(2)**	
2014 Port Fund Budget Summary						
Total Port Fund Revenues	354,012	354,012	365,846	365,663	11,651	3.29%
Total GF transfer to the Port Fund	272,035	287,035	287,035	273,548	1,513	0.56%
Total Port Expenditures	626,047	641,047	614,746	639,211	13,164	2.10%
Net Port Fund Activity	**-**	**-**	**38,135**	**-**	**-**	**1.74%**
2014 Airport Fund Budget Summary						
Total Airport Fund Revenues	150,558	150,558	145,322	145,975	(4,583)	-3.04%
Total GF transfer to the Airport Fund	238,360	238,360	238,360	234,634	(3,726)	-1.56%
Total Airport Expenditures	388,918	388,918	364,867	380,609	(8,309)	-2.14%
Net Airport Fund Activity	**-**	**-**	**18,815**	**-**	**-**	**-2.47%**
2014 Harbor Fund Budget Summary						
Total Harbor Fund Revenues	1,325,856	1,325,856	1,319,832	1,553,605	227,749	17.18%
Transfer from GF	-	19,200	19,200	-	-	0.00%
Total Harbor transfer to Reserve Fund	121,729	121,729	121,729	326,954	205,225	168.59%
Total Harbor Expenditures	1,204,127	1,223,328	1,103,682	1,226,651	22,524	1.87%
Net Harbor Fund Activity	**-**	**-**	**113,621**	**-**	**-**	
2014 Reserve Fund Summary						
Total GF transfer to MM & ME	2,274,840	2,795,986	2,795,986	2,656,078	381,238	16.76%
Total GF transfer to Technology Reserve	341,297	341,297	341,297	363,231	21,934	6.43%
Total GF transfer to Council Contingency	179,609	205,981	205,981	23,628	(155,981)	-86.84%
Total GF transfer to Leave Liability	181,366	181,366	181,366	-	(181,366)	-100.00%
Total GF transfer to PF Reserve	1,988,803	-	-	2,219,897	231,094	11.62%
Total GF transfer to Landfill Closure	275,399	275,399	275,399	275,399	-	0.00%
Total GF transfer to Major Renovations Reserve	2,585,140	2,585,140	2,585,140	-	(2,585,140)	-100.00%
Total Harbor Transfer to Harbor Maint & Replacement	121,729	121,729	121,729	326,954	205,225	168.59%
Total GF Transfer to Budgetary Stabilization Account	-	-	-	549,570	549,570	0.00%
Total GF Transfer to ROW Road Repairs	500,000	500,000	500,000	100,000	(400,000)	-80.00%
Total GF Transfer to COV Properties Concrete/Asphalt Repairs	150,000	150,000	150,000	50,000	(100,000)	100.00%
Total GF Transfer for Energy Assistance	-	800,000	800,000	-	-	100.00%
Total GF Transfer to Master Planning	10,000	10,000	10,000	-	(10,000)	-100.00%
Total GF transfer to Harbor Maint & Replacement	378,271	378,271	378,271	173,046	(205,225)	-54.25%
Total GF Transfer for Beautification	100,000	180,000	180,000	-	(100,000)	100.00%
Total GF Transfer for Land Development	75,000	150,000	150,000	-	(75,000)	100.00%
Total GF Transfer to Nuisance Abatement Program	150,000	300,000	300,000	-	(150,000)	-100.00%
Total GF Transfer to 50th Anniversary - Earthquake	50,000	55,000	55,000	-	(50,000)	100.00%
Total GF Transfer To Emergency Prep	550,000	550,000	550,000	195,805	(354,195)	-64.40%
Total Debt Service Transfer IN	-	-	-	-	-	100.00%
Other Reserve Fund Revenues	294,000	274,000	15,000	-	(294,000)	-100.00%
Total Reserve Transfer OUT	-	3,665,758	3,665,758	1,795,756	1,795,756	0.00%
Previously Appropriated Funds	-	-	-	4,027,594	4,027,594	100.00%
Total Reserve Holding Accounts	-	-	-	3,568,494	3,568,494	100.00%
Total Reserve Fund Expenditures *	4,382,503	5,182,503	5,182,503	3,365,114	(1,017,389)	-23.21%
Net Reserve Activity	**5,822,951**	**950,908**	**746,908**	**(1,795,756)**	**(1,437,196)**	**-24.68%**

City of Valdez

All Funds Budget Summary

2014 All Funds Summary	2013 Original Budget	2013 Amended	2013 Estimated	2014 Adopted	Variance From 2013 Budget	% Variance
2014 MKG Clinic Fund Budget Summary						
Total MKG Clinic Fund Revenues	101,479	101,479	99,868	120,571	19,092	18.81%
Transfer from GF	-	-	-	-		
Total MKG Clinic Expenditures	117,449	117,449	99,868	117,619	170	0.14%
Net MKG Clinic Fund Activity	**(15,970)**	**(15,970)**	**-**	**2,952**	**19,262**	-120.61%
2014 Permanent Fund Budget Summary						
Total Permanent Fund Revenues	2,203,553	2,203,553	8,171,501	2,470,697	267,144	12.12%
Total Permanent Expenditures	214,750	214,750	253,209	250,800	36,050	16.79%
Total PF Transfer out	1,988,803	1,988,803	1,988,803	2,219,897	231,094	11.62%
Net Permanent Fund Activity	**-**	**-**	**5,929,489**	**-**	**534,288**	100.00%
2014 Debt Service Fund Budget Summary						
Total Debt Service Fund Revenues	2,171,140	2,171,140	1,971,140	1,917,421	(253,719)	-11.69%
Total GF transfer to Debt Service Fund	2,371,340	18,753,962	18,753,962	1,086,617	(1,284,723)	-54.18%
Total Debt Service Expenditures	3,124,879	20,925,102	20,925,102	3,004,038	(120,841)	-3.87%
Total Transfers Out to GF	-	-	-	-	-	0.00%
Net Debt Service Fund Activity	**1,417,601**	**-**	**(200,000)**	**-**	**(1,417,601)**	-100.00%
2014 Capital Facility Fund Budget Summary						
GF transfer to the CF Fund	2,560,000	2,560,000	2,560,000	2,700,244	140,244	5.48%
Reserve Transfer to CF Fund	-	4,920,000	5,402,000	1,795,756	1,795,756	0.00%
CF Fund Interest and Other Revenue	-	1,599,000	1,619,000	100,000	100,000	100.00%
Total CF Transfer to Reserve Fund out	-	-	-	-	-	0.00%
Community Investment Expenditures	2,560,000	7,480,000	7,962,000	4,496,000	1,936,000	75.63%
Net Comm Investment Fund Non- Project Activity	**-**	**1,599,000**	**1,619,000**	**100,000**	100,000	100.00%
Grand Total Budgeted Revenues	**51,604,625**	**75,882,542**	**80,533,833**	**47,981,476**	**(3,623,149)**	-7.02%
Grand Total Budget Transfers In	**18,031,690**	**30,139,032**	**30,139,032**	**16,002,572**	**(2,029,118)**	-11.25%
Grand Total Budget Expenditures	**42,962,441**	**54,585,127**	**53,132,109**	**49,674,280**	**6,711,839**	15.62%
Debt Pay down in excess of Debt Service Schedule	**1,417,601**	**17,800,223**	**17,800,223**	**-**	**(1,417,601)**	-100.00%
Previously appropriated funds in Reserve Fund	**-**	**-**	**-**	**4,027,594**	**4,027,594**	100.00%
Grand Total Budget Transfers Out	**18,031,690**	**35,313,951**	**35,313,951**	**16,002,572**	**(2,029,118)**	-11.25%

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

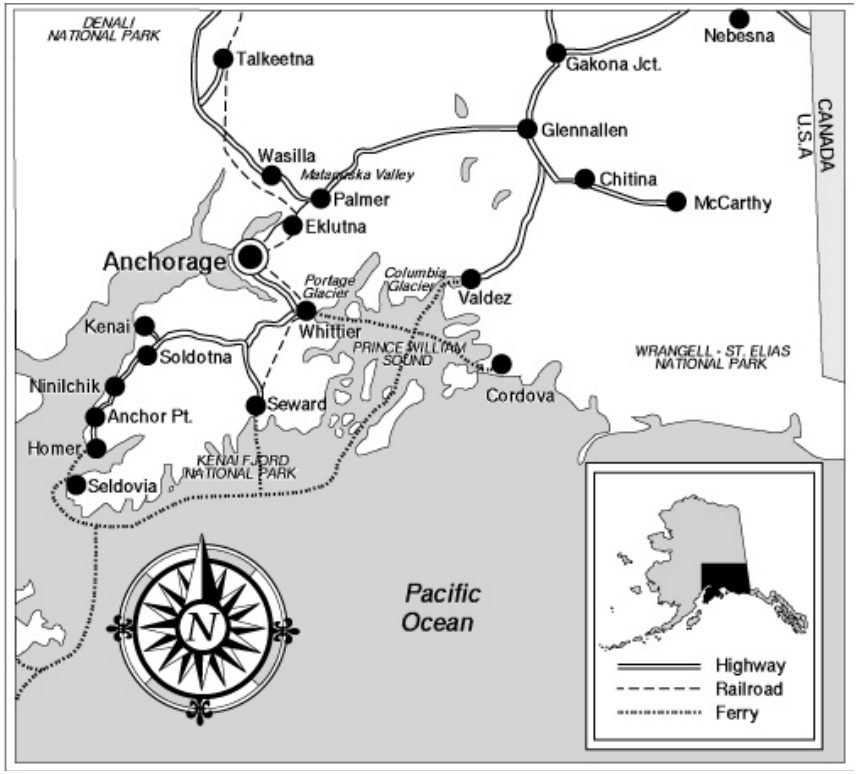
General Fund Revenues and Transfers In

2014 General Fund Revenue Class	2013 Original Budget	2013 Amended	2013 Estimated	2014 Budgeted Revenues	Variance From 2013 Budget	% Variance
Real Property & Other Taxes	$ 39,231,317	$ 59,147,723	$ 59,099,656	$ 38,188,124	$ (1,043,193)	-2.66%
Interest	$ 950,000	$ 950,000	$ 68,071	$ 75,000	$ (875,000)	-92.11%
Other GF Revenues:						
Licenses & Permits	$ 15,500	$ 15,500	$ 12,664	$ 13,200	$ (2,300)	-14.84%
State & Federal Grants	$ 461,200	$ 461,200	$ 605,171	$ 651,450	$ 190,250	41.25%
State Shared Revenues	$ 2,513,000	$ 2,524,573	$ 2,443,790	$ 470,000	$ (2,043,000)	-81.30%
Payment in Lieu of Taxes	$ 653,000	$ 716,016	$ 707,402	$ 703,500	$ 50,500	7.73%
Service Charges	$ 377,210	$ 377,210	$ 380,040	$ 383,270	$ 6,060	1.61%
Utilities Charges	$ 80,600	$ 80,600	$ 101,102	$ 91,000	$ 10,400	12.90%
Parks & Recreation	$ 51,650	$ 51,650	$ 44,700	$ 49,800	$ (1,850)	-3.58%
Fines	$ 21,600	$ 21,600	$ 14,900	$ 16,000	$ (5,600)	-25.93%
Miscellaneous	$ 29,400	$ 2,737,322	$ 2,781,844	$ 87,200	$ 57,800	196.60%
Total Other GF Revenues	*4,203,160*	*6,985,671*	*7,091,613*	*2,465,420*	*$ (1,737,740)*	*-41.34%*
Total General Fund Revenues	**44,384,477**	**67,083,394**	**66,259,340**	**40,728,544**	$ (3,655,933)	**-8.24%**
2014 Other Fund Transfers						
Transfers to the General Fund						
From Permanent Fund	$ 1,988,803	$ -	$ -	$ 2,219,897	$ 231,094	11.62%
From CF Fund	$ -	$ 7,000	$ 7,000		$ -	0.00%
From Debt Service Fund	$ -	$ 964,805	$ 964,805		$ -	0.00%
Total Transfers to the General Fund	**$ 1,988,803**	**$ 971,805**	**$ 971,805**	**$ 2,219,897**	**$ 231,094**	**11.62%**
Total General Fund Revenues &Trsfrs In	**$ 46,373,280**	**$ 68,055,199**	**$ 67,231,145**	**$ 42,948,441**	**$ (3,424,839)**	**-7.39%**

General Fund Expenditures and Transfers Out

2014 General Fund Expenditures by Department	2013 Original Budget	2013 Amended	2013 Estimated	2014 Requested	Variance From 2013 Budget	% Variance
Hospital	$ 555,253	$ 555,253	$ 555,253	$ 387,354	$ (167,899)	-30.24%
Public Safety Support	$ 1,056,045	$ 1,076,045	$ 1,075,275	$ 1,167,558	$ 111,513	10.56%
Fire/EMS	$ 1,670,945	$ 1,790,244	$ 1,760,152	$ 1,808,674	$ 137,729	8.24%
Animal Control	$ 300,117	$ 300,117	$ 253,777	$ 316,000	$ 15,883	5.29%
Law Enforcement	$ 1,704,119	$ 1,749,519	$ 1,710,341	$ 1,779,502	$ 75,383	4.42%
Building Maintenance	$ 1,308,134	$ 1,386,134	$ 1,398,690	$ 1,346,256	$ 38,122	2.91%
Streets/Shop	$ 2,007,053	$ 2,558,053	$ 2,072,022	$ 2,471,740	$ 464,687	23.15%
Information Technology	$ 690,255	$ 728,954	$ 714,293	$ 699,668	$ 9,413	1.36%
Administration	$ 814,480	$ 816,481	$ 791,826	$ 819,858	$ 5,378	0.66%
Finance	$ 1,027,669	$ 1,066,469	$ 1,056,180	$ 1,014,138	$ (13,531)	-1.32%
City Council	$ 310,925	$ 1,275,730	$ 1,274,730	$ 313,025	$ 2,100	0.68%
City Clerk	$ 346,429	$ 346,429	$ 358,324	$ 392,931	$ 46,502	13.42%
Community Development	$ 662,237	$ 737,236	$ 625,009	$ 687,583	$ 25,346	3.83%
Economic Initiatives	$ 199,614	$ 206,614	$ 198,864	$ 213,284	$ 13,670	6.85%
Law	$ 1,950,000	$ 4,079,800	$ 3,800,000	$ 1,000,000	$ (950,000)	-48.72%
Insurance	$ 470,000	$ 470,000	$ 185,000	$ 286,650	$ (183,350)	-39.01%
Engineering	$ 550,256	$ 550,256	$ 442,727	$ 533,335	$ (16,921)	-3.08%
Library	$ 455,592	$ 458,570	$ 453,972	$ 466,642	$ 11,050	2.43%
Parks & Recreation	$ 721,470	$ 755,671	$ 648,915	$ 910,554	$ 189,084	26.21%
Civic Center	$ 827,277	$ 834,177	$ 833,476	$ 885,951	$ 58,674	7.09%
Parks Maintenance	$ 461,586	$ 461,586	$ 467,885	$ 471,939	$ 10,353	2.24%
Solid Waste	$ 1,204,383	$ 1,447,083	$ 1,321,395	$ 1,373,481	$ 169,098	14.04%
Valdez City Schools	$ 9,441,283	$ 9,441,283	$ 9,441,283	$ 9,990,853	$ 549,570	5.82%
Community Service Organizations	$ 1,717,000	$ 1,717,000	$ 1,717,000	$ 1,951,500	$ 234,500	13.66%
Total Departmental Expenditures	**$ 30,452,122**	**$ 34,808,704**	**$ 33,156,389**	**$ 31,288,476**	**$ 836,354**	**2.75%**
2014 General Fund Transfers Expenditures by Fund						
To Utilities Fund	$ 689,698	$ 783,998	$ 783,998	$ 758,268	$ 68,570	9.94%
To Airport Fund	$ 238,360	$ 238,360	$ 238,360	$ 234,634	$ (3,726)	-1.56%
To Harbor Fund	$ -	$ 19,200	$ 19,200	$ -	$ -	0.00%
To Port Fund	$ 272,035	$ 287,035	$ 287,035	$ 273,548	$ 1,513	0.56%
Subtotal for Subsidy	***$ 1,200,093***	***$ 1,328,593***	***$ 1,328,593***	***$ 1,266,450***	***$ 66,357***	***5.53%***
To Reserve Fund for Council Contingency	$ 179,609	$ 179,609	$ 179,609	$ 23,628	$ (155,981)	-86.84%
To Capital Facilities Fund	$ 2,560,000	$ 2,560,000	$ 2,560,000	$ 2,700,244	$ 140,244	5.48%
To Reserve for Major Equipment	$ 1,729,018	$ 1,729,018	$ 1,729,018	$ 1,913,007	$ 183,989	10.64%
To Reserve for Leave Liability	$ 181,366	$ 181,366	$ 181,366	$ -	$ (181,366)	-100.00%
To Reserve Fund for Major Maintenance	$ 545,822	$ 545,822	$ 545,822	$ 743,071	$ 197,249	36.14%
To Reserve for Technology Reserve	$ 341,297	$ 596,997	$ 596,997	$ 363,231	$ 21,934	6.43%
To Reserve ROW Road Repairs	$ 500,000	$ 500,000	$ 500,000	$ 100,000	$ (400,000)	-80.00%
To Reserve COV Properties Concrete/Asphalt Repairs	$ 150,000	$ 150,000	$ 150,000	$ 50,000	$ (100,000)	100.00%
To Reserve to Energy Assistance	$ -	$ 800,000	$ 800,000	$ -	$ -	0.00%
To Reserve Master Planning	$ 10,000	$ 10,000	$ 10,000	$ -	$ (10,000)	-100.00%
To Reserve for Beautification	$ 100,000	$ 100,000	$ 100,000	$ -	$ (100,000)	100.00%
To Reserve for Land Development	$ 75,000	$ 75,000	$ 75,000	$ -	$ (75,000)	100.00%
To Reserve for Emergency Prep	$ 550,000	$ 550,000	$ 550,000	$ 195,805	$ (354,195)	-64.40%
To Debt Service	$ 2,371,340	$ 18,753,962	$ 18,753,962	$ 1,086,617	$ (1,284,723)	-54.18%
To PF Reserve	$ 1,988,803	$ -	$ -	$ 2,219,897	$ 231,094	11.62%
To Major Renovations Reserve	$ 2,585,140	$ 4,289,382	$ 4,289,382	$ -	$ (2,585,140)	-100.00%
To Landfill Closure	$ 275,399	$ 275,399	$ 275,399	$ 275,399	$ -	0.00%
To School Stabilization	$ -	$ -	$ -	$ 549,570	$ 549,570	100.00%
To Harbor Maint & Replace Reserve	$ 378,271	$ 378,271	$ 378,271	$ 173,046	$ (205,225)	-54.25%
To 50th Anniversary - Earthquake	$ 50,000	$ 50,000	$ 50,000	$ -	$ (50,000)	100.00%
To Nuisance Abatement Program	$ 150,000	$ 150,000	$ 150,000	$ -	$ (150,000)	-100.00%
Total GF Fund Transfers	**$ 15,921,158**	**$ 33,203,419**	**$ 33,203,419**	**$ 11,659,965**	**$ (4,261,193)**	**-26.76%**
Total General Fund Revenues &Trsfrs In	**$ 46,373,280**	**$ 68,055,199**	**$ 67,231,145**	**$ 42,948,441**	**$ (3,424,839)**	**-7.39%**
Total General Expenditures &Trsfrs Out	**$ 46,373,280**	**$ 68,012,123**	**$ 66,359,808**	**$ 42,948,441**	**$ (3,424,839)**	**-7.39%**
Net General Fund Activity	**$ 0**	**$ 43,076**	**$ 871,337**	**$ 0**		

MAP OF SOUTH CENTRAL ALASKA



INTRODUCTION

The City of Valdez, population 3,992 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, its deep water, ice free access to magnificent Prince William Sound, and its extremely high average annual snowfall of almost 30 feet, the most of any other 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 at that time 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 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 - 80% 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 one of the largest floating concrete docks 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 months. Sport fishing and sightseeing are significant sectors of the economy. In addition, although commercial fishing is a relatively minor player in the overall 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 2014 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 2014 Budget is a qualified balanced budget. For the City of Valdez, a qualified 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; but that other Funds may need to draw upon reserves to cover all budgeted expenditures.

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 in August.

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 early-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 their second regular meeting in December.

BUDGET STRUCTURE

The City of Valdez 2014 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 Valdez City Schools pays 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

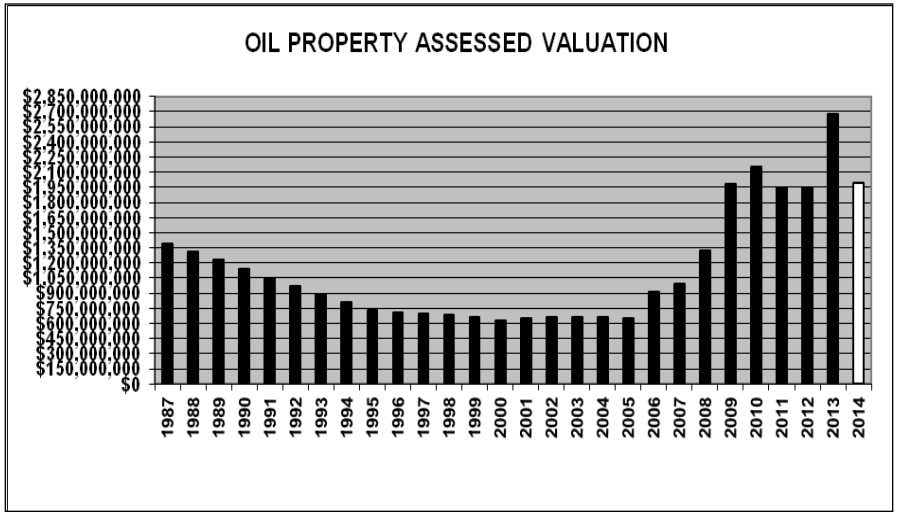
Real Property Taxes

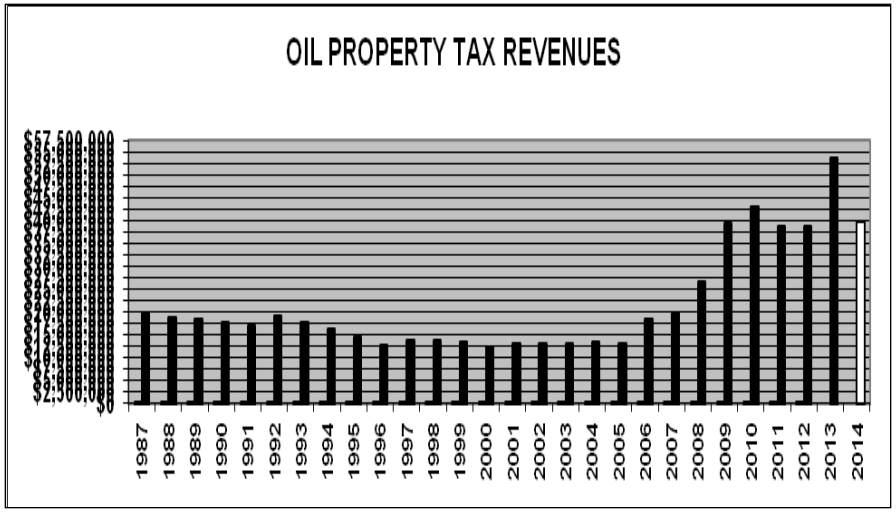
The City of Valdez derives over 90 percent of its General Fund revenues from real property taxes. Moreover, as of 2013, 91 percent of these are based on the assessed value of a portion of the Trans Alaska Pipeline System (TAPS) oil property. The TAPS, for the transport of North Slope crude oil, stretches 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 22.42 percent of the entire TAPS.

The remaining 9 percent of the real property taxes come from the valuation of non-oil, residential and commercial properties within the City of Valdez.

Personal Property Taxes

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





SIGNIFICANT INFLUENCES ON 2014 BUDGET

Revenue In addition to property tax revenues, the City also receives money from the state and federal governments. Over the past few years the City has been receiving approximately $2 million per year from the federal government in the form of forest receipts. 2013 was the last year that program was authorized and funded. So this budget must account for a $2 million reduction in our 2014 revenue as a result. Additionally, due to revised revenue assumptions regarding property taxes for 2014, that tax revenue is budgeted to be approximately $1 million less than last year. These reductions, among others, have significantly reduced the resources available to fund the 2014 budget. Total General Fund revenues are budgeted to decrease by $3,655,933 or -8.24%.

Personnel Included in this budget are increases in the number of Full Time Equivalent (FTE) employees within the City. Several departments presented legitimate issues or concerns that merited adding some limited staff, totaling 3.11 FTE's. Additionally, this budget includes a 1% Cost of Living Adjustment (COLA) for all regular City employees.

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 always 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 confusion, 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.

The 2014 School District funding request represented a significant increase over 2013 funding levels. School District appropriations for 2014 total $10,540,423 which represents an increase of approximately $1.1 million or 11.6%.

INDEBTEDNESS

General Obligation Debt

The City currently has $37,260,000 in general obligation (GO) debt. This includes $1,355,000 debt for school maintenance and $2,040,000 for harbor maintenance. The school and harbor bonds were refunded in 2012 to capture the lower interest rate environment. The (GO) debt also includes $33,865,000 for the planning, design, construction and configuration of the new middle school for Valdez. As of October 2013, $18,400,079 was placed into an irrevocable escrow account dedicated to future principal and interest payments for the new middle school. A debt service schedule for the GO bonds follows this section.

Of the school maintenance debt, 70 percent, or $948,500 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.

Of the new middle school construction debt, 60 percent, or $20,319,000 is reimbursable from the State of Alaska School Construction Debt Retirement 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 the balance of these bonds for school construction. In the fall of 2012 the voters approved the issuance of $39,804,183 in GO debt for the planning, design, construction and configuration of a new middle school and other related facilities. Since the new bond issuance was approved in 2012, the balance of the bond approval in 2003 will not be issued.

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 $440,491,694. It is calculated as follows:

Net Assessed Value:	$2,936,611,293
Total Debt Limit – 15% of Assessed Value	$ 440,491,694
Total Current GO Debt	$ 37,260,000
Remaining Debt Limit	$ 403,231,694

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. On December 1, 2013, the City of Valdez exercised a call of $12.4 million on the 2003 AMBBA Valdez Hospital Revenue Bond.

City of Valdez
Debt Service Schedule

Year	Middle School - 2012	Harbor GO - 2004B	School GO - 2004B	Total
2012	$ -	$ 167,410.00	$ 108,190.14	$ 275,600.14
2013	$ 2,167,710.00	$ 215,462.50	$ 141,850.00	$ 2,525,022.50
2014	$ 2,644,250.00	$ 215,912.50	$ 143,875.00	$ 3,004,037.50
2015	$ 2,633,700.00	$ 205,850.00	$ 140,500.00	$ 2,980,050.00
2016	$ 2,636,200.00	$ 210,650.00	$ 141,900.00	$ 2,988,750.00
2017	$ 2,626,050.00	$ 210,050.00	$ 143,100.00	$ 2,979,200.00
2018	$ 2,644,750.00	$ 214,250.00	$ 144,100.00	$ 3,003,100.00
2019	$ 2,620,050.00	$ 211,500.00	$ 138,850.00	$ 2,970,400.00
2020	$ 2,619,300.00	$ 208,500.00	$ 138,600.00	$ 2,966,400.00
2021	$ 2,615,050.00	$ 210,250.00	$ 138,100.00	$ 2,963,400.00
2022	$ 2,620,150.00	$ 213,250.00	$ 138,500.00	$ 2,971,900.00
2023	$ 2,611,750.00	$ 214,000.00	$ 137,500.00	$ 2,963,250.00
2024	$ 2,611,625.00	$ 194,250.00	$ 131,250.00	$ 2,937,125.00
2025	$ 2,607,250.00	$ -	$ -	$ 2,607,250.00
2026	$ 2,608,375.00	$ -	$ -	$ 2,608,375.00
2027	$ 2,604,750.00	$ -	$ -	$ 2,604,750.00
2028	$ 2,601,250.00	$ -	$ -	$ 2,601,250.00
2029	$ 2,597,625.00	$ -	$ -	$ 2,597,625.00
2030	$ 2,598,500.00	$ -	$ -	$ 2,598,500.00
2031	$ 2,593,625.00	$ -	$ -	$ 2,593,625.00
2032	$ 2,613,625.00	$ -	$ -	$ 2,613,625.00
Total	**$ 51,875,585.00**	**$ 2,691,335.00**	**$ 1,786,315.14**	**$ 56,353,235.14**

CITY OF VALDEZ, ALASKA
2014 Organization Chart - Regular Personnel

Total Reg Employee FTE=112.18
Total Temp/Part-Time FTE=20.01

CITY COUNCIL
1 Mayor
6 Council Members

CITY ATTORNEY

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

CITY CLERK-3
1 City Clerk
1 Deputy Clerk
1 Admin Assist

ASSISTANT CITY MANAGER-1
HUMAN RESOURCES
1 Assistant City Manager

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

FINANCE-7
1 Director
1 Comptroller
1 Cost Accountant
1 Accounts Rec Mgr
1 Accounting Specialist
2 Customer Service Rep

FIRE-10.80
1 Chief
3 Captains
3 Lieutenants
3 Engineers
.80 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 Maint. Mgr.
1 Admin Assistant
1 Port Security/Maint. Tech
T/P-T=.38FTE (Port)

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

PUBLIC WORKS-20.5
1 Director
1 Admin Assistant

SOLID WASTE
1 Foreman
2 Solid Waste Tech I
2 Solid Waste Tech II
1 Solid Waste Tech III
.5 Seasonal SWT I

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-12.7
1 Director

ENGINEERING
2 Project Manager I
1 Project Manager II
.5 Admin Asst.
T/P-T=0.25 FTE

BUILDING MAINT.
1 Maint Superintendent
1 Bldg Maint Tech II
3 Bldg. Maint Tech I
.5 Admin Asst.
1 Hospital Maint Tech II
1.7 Hospital Maint Tech
T/P-T=1.07 FTE (BM)

PARKS, RECREATION & CULTURAL SERVICES-14.18
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/RECREATION
1 Park Maint. Supervisor
.7 Teen Center Coordinator
1 Recreation Supervisor
1 Rec Activity Coord
.7 Aquatics Supervisor
.6 Sr. Ofc Asst.
T/P-T=1.72 FTE (Park Main)
T/P-T-8.80 FTE (P&R)

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

LAW ENFORCEMENT-23
1 Chief

POLICE
1 Lieutenant
1 1st Sergeant
2 Sergeants
6 Officers

PUBLIC SAFETY/JAIL
8 PST
1 PST/Jail Supervisor
1 Admin Asst.

ANIMAL CONTROL
1 Animal Control
1 Assistant ACO
T/P-T=.19 FTE

CITY OF VALDEZ
BUDGETED STAFFING TABLE
REGULAR EMPLOYEES

DESCRIPTION	2008	Variance	2009	Variance	2010	Variance	2011	Varience	2012	Varience	2013	Varience	**2014**	**Varience**
JAIL/PSAS	8.150	(1.000)	8.150	0.000	8.150	0.000	8.680	0.530	8.680	0.000	9.680	1.000	**10.150**	**0.470**
FIRE/EMS	10.530	0.530	10.530	0.000	10.530	0.000	10.530	0.000	10.530	0.000	10.530	0.000	**10.800**	**0.270**
ANIMAL CONTROL	1.000	0.000	1.530	0.530	1.530	0.000	2.000	0.470	2.000	0.000	2.000	0.000	**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	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	33.060	1.000	**33.800**	**0.740**
STREETS/SHOP	7.050	0.150	7.050	0.000	7.150	0.100	8.250	1.100	8.250	0.000	8.250	0.000	**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	6.250	0.000	**6.750**	**0.500**
SUBTOTAL PUBLIC WORKS	12.900	0.200	13.960	1.060	14.000	0.040	14.500	0.500	14.500	0.000	14.500	0.000	**15.000**	**0.500**
BUILDING MAINT. / HOSP/CLI	7.100	0.000	8.800	1.700	8.700	(0.100)	8.700	0.000	8.700	0.000	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	4.000	1.000	**4.000**	**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	12.700	1.000	**12.700**	**0.000**
INFORMATION SYSTEMS	2.800	1.300	3.600	0.800	3.600	0.000	3.600	0.000	4.000	0.400	4.000	0.000	**4.000**	**0.000**
ADMINISTRATION	3.000	(1.500)	3.000	0.000	3.000	0.000	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	7.000	0.470	**7.000**	**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	0.000	-0.470	**0.000**	**0.000**
CITY CLERK	2.000	0.000	2.000	0.000	2.000	0.000	2.000	0.000	2.000	0.000	2.000	0.000	**3.000**	**1.000**
COMM & ECON DEVELOPMENT	5.200	0.000	5.200	0.000	5.000	(0.200)	5.000	0.000	5.000	0.000	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	21.000	0.000	**22.000**	**1.000**
LIBRARY	3.940	0.000	3.940	0.000	3.930	(0.010)	3.930	0.000	3.930	0.000	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	3.830	0.000	**4.700**	**0.870**
CIVIC CENTER	4.550	0.000	4.550	0.000	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	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	13.310	0.000	**14.180**	**0.870**
PORT	3.025	0.250	3.025	0.000	2.900	(0.125)	2.900	0.000	2.900	0.000	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	5.450	0.000	**5.450**	**0.000**
AIRPORT TERMINAL	0.700	0.000	0.700	0.000	0.650	(0.050)	0.650	0.000	0.650	0.000	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	2.750	0.000	**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	2.750	0.000	**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	5.500	0.000	**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	109.070	2.000	**112.180**	**3.110**

CITY OF VALDEZ EMPLOYEE LISTING AS OF 01/01/2014

DEPT CODE	NAME	RANGE STEP
	Jail	
3150	COMER,W 15%	32J
3150	CHRISTOFFERSEN, C	14D
3150	MOTT, L	16F
3150	PLASTER, D	14K
3150	KISER, J	13B
3150	WILLIAMS, S	13K
3150	HUSBAND, H	13A
3150	STEPHENS, K	13A
3150	HODGKINS, A	14E
3150	ADDY, S	14E
3150	VACANT	13A
	Fire / EMS	
3200	BANNER, D	19L
3200	BORTON, D	14F
3200	FEERO, K 80%	11J
3200	KEENEY, G	32J
3200	KIRKENDALL, K	14F
3200	LARSEN, J	16F
3200	BROWN, S	16D
3200	BOWDEN, M	16C
3200	SHOOP, G	19K
3200	WEBER, M	19J
3200	OWEN, S	14A
	Animal Control	
3400	LINDQUIST, M	15C
3400	BANKS, K	9C
	Police	
3500	COMER, W 85%	32J
3500	BACZUK, A	16C
3500	GONDEK, J	16K
3500	HINKLE, B	18M
3500	KING, K	17M
3500	MAJOR, J	16J
3500	PRITCHETT, A	16A
3500	VALENTINE, W	16B
3500	MOTT, D	19K
3500	SHUMATE, C	16E
3500	CLEMENTS, C	16C
	Building Maintenance	
4200	KINNEN, T	15M
4200	SMITH, M	14E
4200	SONTAG, B	14F
4200	PORRITT, S	17A
4200	DAY, D 50%	33E
4200	WILSON, S	14M
4200	GIBEAU, J 50%	12A
	Hospital Maintenance	
0200	MCCAY, J 95%	15K
0200	RIVERA-CRUZ, J 95%	14A
0200	INMAN, G 66.5%	14D
	Clinic	
5260	MCCAY, J 5%	15K
5260	RIVERA-CRUZ, J 5%	14A
5260	INMAN, G 4.75%	14D
	City Clerk	
5350	WOLGAMOTT, H	16E
5350	PIERCE, S	30M
5350	VACANT	12A

DEPT CODE	NAME	RANGE STEP
	Shop / Streets	
4400	BLOOD, F 50%	14M
4400	COMSTOCK, R	19J
4400	DAVIS, R	14M
4400	LARSON, T	16M
4400	RYMER, C	12K
4400	HOFFMAN, R 50%	15L
4400	SEAGRAVE, T	14M
4400	TAYLOR, T	14M
4400	WEAVER, L 25%	31L
4400	RUSSELL, J	15D
	Administration	
5100	FIFAREK, T	13K
5100	HOZEY, J	UNGR
5100	WEGNER, T	32E
	Finance	
5200	TOMPKINS, M	11D
5200	MCCAY, M	14K
5200	DAWSON, V	11E
5200	ROBERTS, D	13M+
5200	GREENE, K	32C
5200	SCHANTZ, T	17L
5200	WEAVER, M	15L
	Community Development	
5500	HANSEN, R	17L
5500	FARLIN, W	11F
5500	ROBERTSON, L	16E
5500	VADEBONCOEUR	13K
5500	VON BARGEN, L	31L
	Library	
6100	BAKER, S	10F
6100	VERFAILLIE, D 15%	30C
6100	LARCOM, D 69%	10D
6100	GOOD, M	16D
6100	VACANT 40%	10A
6100	FOWLER, J 69%	10A
	Parks & Recreation	
6200	VERFAILLIE, D 70%	30C
6200	CLUBB, W	15F
6200	AMBERG, V 70%	12A
6200	MCMILLEN, S 60%	12A
6200	VACANT	11A
6200	VACANT .70	12A
	Civic Center	
6400	VERFAILLIE, D 15%	30C
6400	LUNT, P	16M
6400	QUINTANA, L	11C
6400	MCMILLEN, S 40%	12A
6400	TAYLOR, C	13M
6400	WESENBERG, K	11F
	Parks Maintenance	
6500	ROBERTSON, M	15K

DEPT CODE	NAME	RANGE STEP
	Information Technology	
5050	FRANCIS, M	13C
5050	FARMER, C	33K
5050	BROCKMAN	19E
5050	FREEBURY, T	15F
	Solid Waste	
7300	CHRISTOFFERSON, K	16L
7300	CLARK, L	15J
7300	COMSTOCK, C	13D
7300	LUNT, R	14K
7300	MCCAIN, D	14E
7300	WEAVER, L 25%	31L
7300	BUYS, D	13A
7300	VACANT SEASONAL 50%	13A
	Engineering	
5780	BENDA, S	17J
5780	GIBEAU, J 50%	12A
5780	DAY, D 50%	33E
5780	VITITOW, L	15A
5780	LANGDON, L	15A
	Port	
4500	BEAUDION, M 70%	15M
4500	BENDA, S	13J
4500	ABLES, J 75%	12B
4500	KINNEY, D 45%	31E
	Small Boat Harbor	
4300	KINNEY, D 45%	31E
4300	RENNIE, K	13M
4300	VONBARGEN, S	15J
4300	WALLER, S	15M
4300	KEETON, A	13D
4300	VACANT	17A
	Airport	
4600	BEAUDION, M 30%	15M
4600	KINNEY, D 10%	31E
4600	ABLES, J 25%	12B
	Water	
7100	KELSEY, T 50%	15F
7100	KOCH, B 50%	16L
7100	FRANK, E 50%	15M
7100	NYLUND, P 50%	15J
7100	TOOMEY, D 50%	15F
7100	WEAVER, L 25%	31L
	Sewer	
7200	KELSEY, T 50%	15F
7200	KOCH, B 50%	16L
7200	FRANK, E 50%	15M
7200	TOOMEY, D 50%	15F
7200	WEAVER, L 25%	31L
7200	NYLUND, P 50%	15J

Bi Weekly Pay Schedule
1/1/2014

Steps RANGE	2014 Step A	2014 Step B	2014 Step C	2014 Step D	2014 Step E	2 2014 Step F	2 2014 Step J	3 2014 Step K	3 2014 Step L	3 2014 Step M
	29,359.73	30,166.50	31,102.50	31,941.00	32,877.00	33,813.00	34,866.00	35,938.50	36,972.00	38,103.00
6	1,129.22	1,160.25	1,196.25	1,228.50	1,264.50	1,300.50	1,341.00	1,382.25	1,422.00	1,465.50
	15.06	15.47	15.95	16.38	16.86	17.34	17.88	18.43	18.96	19.54
	31,107.46	31,941.00	32,877.00	33,813.00	34,866.00	35,938.50	36,972.00	38,103.00	39,370.50	40,462.50
7	1,196.44	1,228.50	1,264.50	1,300.50	1,341.00	1,382.25	1,422.00	1,465.50	1,514.25	1,556.25
	15.95	16.38	16.86	17.34	17.88	18.43	18.96	19.54	20.19	20.75
	32,855.79	33,813.00	34,866.00	35,938.50	36,972.00	38,103.00	39,370.50	40,462.50	41,730.00	42,978.00
8	1,263.68	1,300.50	1,341.00	1,382.25	1,422.00	1,465.50	1,514.25	1,556.25	1,605.00	1,653.00
	16.85	17.34	17.88	18.43	18.96	19.54	20.19	20.75	21.40	22.04
	34,856.80	35,938.50	36,972.00	38,103.00	39,370.50	40,462.50	41,730.00	42,978.00	44,421.00	45,805.50
9	1,340.65	1,382.25	1,422.00	1,465.50	1,514.25	1,556.25	1,605.00	1,653.00	1,708.50	1,761.75
	17.88	18.43	18.96	19.54	20.19	20.75	21.40	22.04	22.78	23.49
	36,959.64	38,103.00	39,370.50	40,462.50	41,730.00	42,978.00	44,421.00	45,805.50	47,365.50	49,003.50
10	1,421.52	1,465.50	1,514.25	1,556.25	1,605.00	1,653.00	1,708.50	1,761.75	1,821.75	1,884.75
	18.95	19.54	20.19	20.75	21.40	22.04	22.78	23.49	24.29	25.13
	39,365.97	40,462.50	41,730.00	42,978.00	44,421.00	45,805.50	47,365.50	49,003.50	50,700.00	52,552.50
11	1,514.08	1,556.25	1,605.00	1,653.00	1,708.50	1,761.75	1,821.75	1,884.75	1,950.00	2,021.25
	20.19	20.75	21.40	22.04	22.78	23.49	24.29	25.13	26.00	26.95
	41,730.00	42,978.00	44,421.00	45,805.50	47,365.50	49,003.50	50,700.00	52,552.50	54,424.50	56,472.00
12	1,605.00	1,653.00	1,708.50	1,761.75	1,821.75	1,884.75	1,950.00	2,021.25	2,093.25	2,172.00
	21.40	22.04	22.78	23.49	24.29	25.13	26.00	26.95	27.91	28.96
	44,421.00	45,805.50	47,365.50	49,003.50	50,700.00	52,552.50	54,424.50	56,472.00	58,324.50	60,469.50
13	1,708.50	1,761.75	1,821.75	1,884.75	1,950.00	2,021.25	2,093.25	2,172.00	2,243.25	2,325.75
	22.78	23.49	24.29	25.13	26.00	26.95	27.91	28.96	29.91	31.01
	47,371.00	49,003.50	50,700.00	52,552.50	54,424.50	56,472.00	58,324.50	60,469.50	62,692.50	64,954.50
14	1,821.96	1,884.75	1,950.00	2,021.25	2,093.25	2,172.00	2,243.25	2,325.75	2,411.25	2,498.25
	24.29	25.13	26.00	26.95	27.91	28.96	29.91	31.01	32.15	33.31

Bi Weekly Pay Schedule
1/1/2014

Steps RANGE	2014 Step A	2014 Step B	2014 Step C	2014 Step D	2014 Step E	2 2014 Step F	2 2014 Step J	3 2014 Step K	3 2014 Step L	3 2014 Step M
	50,700.00	52,552.50	54,424.50	56,472.00	58,324.50	60,469.50	62,692.50	64,954.50	67,138.50	69,517.50
15	1,950.00	2,021.25	2,093.25	2,172.00	2,243.25	2,325.75	2,411.25	2,498.25	2,582.25	2,673.75
	26.00	26.95	27.91	28.96	29.91	31.01	32.15	33.31	34.43	35.65
	54,424.50	56,472.00	58,324.50	60,469.50	62,692.50	64,954.50	67,138.50	69,517.50	71,779.50	74,431.50
16	2,093.25	2,172.00	2,243.25	2,325.75	2,411.25	2,498.25	2,582.25	2,673.75	2,760.75	2,862.75
	27.91	28.96	29.91	31.01	32.15	33.31	34.43	35.65	36.81	38.17
	58,324.50	60,469.50	62,692.50	64,954.50	67,138.50	69,517.50	71,779.50	74,431.50	76,771.50	79,618.50
17	2,243.25	2,325.75	2,411.25	2,498.25	2,582.25	2,673.75	2,760.75	2,862.75	2,952.75	3,062.25
	29.91	31.01	32.15	33.31	34.43	35.65	36.81	38.17	39.37	40.83
	62,697.26	64,954.50	67,138.50	69,517.50	71,760.00	74,431.50	76,771.50	79,618.50	82,017.00	85,039.50
18	2,411.43	2,498.25	2,582.25	2,673.75	2,760.00	2,862.75	2,952.75	3,062.25	3,154.50	3,270.75
	32.15	33.31	34.43	35.65	36.80	38.17	39.37	40.83	42.06	43.61
	67,130.01	69,517.50	71,760.00	74,431.50	76,771.50	79,618.50	82,017.00	85,039.50	87,711.00	90,889.50
19	2,581.92	2,673.75	2,760.00	2,862.75	2,952.75	3,062.25	3,154.50	3,270.75	3,373.50	3,495.75
	34.43	35.65	36.80	38.17	39.37	40.83	42.06	43.61	44.98	46.61
20	71,760.00	74,431.50	76,771.50	79,618.50	82,017.00	85,039.50	87,711.00	90,889.50	93,892.50	97,402.50
	2,760.00	2,862.75	2,952.75	3,062.25	3,154.50	3,270.75	3,373.50	3,495.75	3,611.25	3,746.25
	36.80	38.17	39.37	40.83	42.06	43.61	44.98	46.61	48.15	49.95

Exempt or Executive Schedule

30	76,544.00	79,393.60	81,889.60	84,926.40	87,484.80	90,708.80	93,558.40	96,948.80	100,152.00	103,896.00
	2,944.00	3,053.60	3,149.60	3,266.40	3,364.80	3,488.80	3,598.40	3,728.80	3,852.00	3,996.00
	36.80	38.17	39.37	40.83	42.06	43.61	44.98	46.61	48.15	49.95
31	81,898.64	84,926.40	87,484.80	90,708.80	93,558.40	96,948.80	100,152.00	103,896.00	107,307.20	111,342.40
	3,149.95	3,266.40	3,364.80	3,488.80	3,598.40	3,728.80	3,852.00	3,996.00	4,127.20	4,282.40
	39.37	40.83	42.06	43.61	44.98	46.61	48.15	49.95	51.59	53.53
32	87,484.80	90,708.80	93,558.40	96,948.80	100,152.00	103,896.00	107,307.20	111,342.40	115,107.20	118,996.80
	3,364.80	3,488.80	3,598.40	3,728.80	3,852.00	3,996.00	4,127.20	4,282.40	4,427.20	4,576.80
	42.06	43.61	44.98	46.61	48.15	49.95	51.59	53.53	55.34	57.21
33	93,558.40	96,948.80	100,152.00	103,896.00	107,307.20	111,342.40	115,107.20	118,996.80	123,156.80	127,462.40
	3,598.40	3,728.80	3,852.00	3,996.00	4,127.20	4,282.40	4,427.20	4,576.80	4,736.80	4,902.40
	44.98	46.61	48.15	49.95	51.59	53.53	55.34	57.21	59.21	61.28

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

2014 Budget

Department: General Fund Revenues Transfers

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
	TAXES							
001-0000-31100	Real Property Taxes - Current	47,683,776	43,696,634	38,969,741	38,815,817	58,732,223	58,728,831	37,807,124
001-0000-31400	Hotel & Motel Tax	435,572	387,512	442,309	385,000	385,000	342,225	350,000
001-0000-31410	Hotel & Motel Tax Penalty & In	412	479	1,778	500	500	200	500
001-0000-31700	Cruise Ship Passenger Tax	-	2,335	-	-	-	-	-
001-0000-31900	Penalty & Interest on Delinque	183,626	(112,008)	24,803	30,000	30,000	28,000	30,000
001-0000-31950	Reimbursement of Foreclosure C	3,427	1,448	1,336	-	-	400	500
	Real Property & Other Taxes Total	**48,306,813**	**43,976,401**	**39,439,967**	**39,231,317**	**59,147,723**	**59,099,656**	**38,188,124**
	LICENSES & PERMITS							
001-0000-32100	City Business Licenses	8	-	-	-	-	-	-
001-0000-32110	Liquor Licenses	17,900	13,550	17,750	12,000	12,000	9,800	10,000
001-0000-32200	Other Licenses	93	1,874	203	-	-	364	-
001-0000-32210	Building Permits	6,079	4,538	3,624	3,000	3,000	2,300	3,000
001-0000-34554	Animal Licenses	495	540	480	500	500	200	200
	Licences & Permits Total	**24,575**	**20,502**	**22,056**	**15,500**	**15,500**	**12,664**	**13,200**
	FEDERAL & STATE GRANTS							
001-0000-33416	Jail Grant	400,410	507,344	463,786	440,300	440,300	584,071	630,250
001-0000-33427	Police Grant	14,900	-	-	-	-	-	-
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	6,350	11,300	6,500	6,500	6,500	6,500	6,600
001-0000-33430	SOA DNR Forestry Grant	-	4,935	-	-	-	-	-
001-0000-33420	Litter Prevention Grant (ALPAR	2,000	2,200	2,200	2,000	2,000	2,200	2,200
	Federal & State Grants Total	**436,060**	**538,179**	**484,886**	**461,200**	**461,200**	**605,171**	**651,450**
	STATE SHARED REVENUE							
001-0000-31600	Telephone & Electric Coop Tax	148,619	164,408	192,102	160,000	160,000	198,000	170,000
001-0000-33592	National Forest Receipts	2,198,775	2,225,506	1,952,633	2,003,000	1,952,633	1,952,633	-
001-0000-33550	State Revenue Sharing Program	321,582	391,556	477,078	350,000	411,940	293,157	300,000
001-0000-33594	PERS Legislative Relief	387,649	609,453	912,402	-	-	-	-
	State Shared Revenue Total	**3,056,625**	**3,390,923**	**3,534,214**	**2,513,000**	**2,524,573**	**2,443,790**	**470,000**
	PAYMENT IN LIEU OF TAXES							
001-0000-33302	PILT - Federal	734,740	704,009	713,016	650,000	713,016	703,602	700,000
001-0000-33620	PILT - North Pacific Rim Housing	1,462	1,074	799	-	-	-	-
001-0000-33640	PILT - Alaska Housing Finance	255	323	-	-	-	-	-
001-0000-33920	Harbor Residential Surcharge	3,407	3,586	3,520	3,000	3,000	3,800	3,500
	Payment in Lieu of Taxes	**739,863**	**708,992**	**717,334**	**653,000**	**716,016**	**707,402**	**703,500**

2014 Budget

Department: General Fund Revenues Transfers

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
	SERVICE CHARGES & SALES							
001-0000-34020	Civic Center Rental Fees	50,378	65,847	68,109	65,000	65,000	65,000	65,000
001-0000-34034	Civic Center Catering	25,211	32,036	21,509	25,000	25,000	20,000	20,000
001-0000-34036	Civic Center Movies	109,343	86,793	102,953	100,000	100,000	100,000	105,000
001-0000-34038	Civic Center Concessions	28,329	38,571	48,854	45,000	45,000	50,000	50,000
001-0000-34952	Civic Center Misc.	6	-	-	-	-	-	-
001-0000-34133	Copy Sales (BuleLine Only)	959	398	465	200	200	550	200
001-0000-34136	Gravel Sales	12,550	15,135	15,000	9,000	9,000	9,000	9,000
001-0000-34160	Other Services & Sales	15,476	556	90	-	-	-	-
001-0000-34206	Inmate Medical Payments	-	-	18,424	-	-	-	-
001-0000-34210	Police Misc Revenue	504	598	570	150	150	200	200
001-0000-34212	Police Fingerprint/Pictures	2,110	2,227	2,162	2,000	2,000	2,000	1,800
001-0000-34214	Vehicle Inspection Fee	3,770	2,310	2,940	3,360	3,360	4,470	4,470
001-0000-34216	Police Process Service	70	84	-	-	-	-	-
001-0000-34220	Fire Misc Training Revenue	200	697	40	-	-	100	100
001-0000-34222	EMS - Seat Belt Citation	-	106	-	-	-	-	-
001-0000-34515	Ambulance Service	39,545	41,529	37,725	40,000	40,000	35,000	30,000
001-0000-34550	Animal Adoption Fees	2,545	2,420	2,823	2,500	2,500	2,500	2,500
001-0000-35510	Bremner Street Assessments	22,893	2,120	-	-	-	-	-
001-0000-36200	Property Rentals	84,646	85,695	98,342	85,000	85,000	91,000	95,000
001-0000-35520	Harbor Area LID (Water/ Sewer)	1,744	-	-	-	-	-	-
001-0000-36210	Equipment Rental	35,563	6,020	400	-	-	200	-
001-0000-36440	Animal Control Donations	50	-	50	-	-	20	-
	Service Charges & Sales Total	**435,891**	**383,140**	**420,455**	**377,210**	**377,210**	**380,040**	**383,270**
	UTILITIES							
001-0000-34430	Dumpsters	37,717	45,200	56,604	40,000	40,000	50,690	50,000
001-0000-34434	Port Refuse VCT Domestic	-	240	360	-	-	-	-
001-0000-34438	Port Refuse City Dock	-	840	360	-	-	120	-
001-0000-34442	Solid Waste Revenue	92,435	57,955	100,769	40,000	40,000	48,792	40,000
001-0000-34444	Recycling	1,033	626	344	600	600	1,500	1,000
	Utilities Total	**131,185**	**104,862**	**158,437**	**80,600**	**80,600**	**101,102**	**91,000**
	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	1,775	-	207	-	-	-	-
001-0000-34713	Teen Center Snak Bar/Vending	6,701	6,491	7,187	6,500	6,500	4,000	6,000
001-0000-34714	Teen Center Rentals	5,823	7,548	16,901	8,800	8,800	8,500	8,800
001 0000 34716	Teen Council Revenue	-	-	-	-	-	-	-
001-0000-34715	Park & Recreation Revenue	28,989	18,152	13,023	14,150	14,150	10,000	13,000
001-0000-34720	Pool Revenue	13,338	12,544	17,896	16,500	16,500	17,000	17,000
001-0000-34722	Ski Hill Revenue	-	-	3,337	3,700	3,700	3,200	3,000
	Recreation Activities Total	**58,625**	**46,736**	**60,551**	**51,650**	**51,650**	**44,700**	**49,800**
	FINES & FORFEITURES							
001-0000-34100	Ordinance Violations	10,739	12,136	8,736	15,000	15,000	10,000	10,000
001-0000-34552	Animal Fines	555	1,264	2,326	2,600	2,600	2,000	2,000
001-0000-35120	Library Fines	7,396	3,783	3,398	4,000	4,000	2,900	4,000
	Fines & Forfeitures Total	**18,691**	**17,183**	**14,460**	**21,600**	**21,600**	**14,900**	**16,000**

2014 Budget

Department: General Fund Revenues Transfers

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
	MISC REVENUE							
001-0000-39352	PY Property Tax Adj	102,872	160,626	69,477	-	-	50,000	60,000
001-0000-34218	911 Surcharge	20,530	20,998	21,327	21,000	21,000	19,400	19,200
001-0000-34760	Library Sales	1,582	3,961	3,723	3,900	3,900	3,000	3,500
001-0000-34766	Library Donations	7,001	6,615	5,373	4,500	4,500	4,500	4,500
001-0000-34950	Misc Sales	145	2,197	(1,305)	-	-	-	-
001-0000-39200	Land Sales	-	400	1,380	-	-	-	-
001-0000-39500	Revenue/Expense Clearing	15,624	-	-	-	-	-	-
001-0000-39510	Other Misc Revenue	39,019	805	535	-	2,978	-	-
001-0000-39520	Reimbursements of Expenditures	114	78,819	718,497	-	-	-	-
001-0000-39540	AML-JIA Litigation Settlement	-	1,761,359	-	-	-	-	-
001-0000-39600	Recovery of Written Off Accoun	288	1,263	1,655	-	-	-	-
001-0000-30001	Carry Forward (Budget Only)	-	-	-	-	2,704,944	2,704,944	-
001-0000-39610	Cash Over/Short	(526)	(76)	(62)	-	-	-	-
	Misc Revenue Total	**186,648**	**2,036,967**	**820,601**	**29,400**	**2,737,322**	**2,781,844**	**87,200**
	INTEREST EARNINGS							
001-0000-36110	Interest Income	637,106	831,419	342,038	950,000	950,000	68,071	75,000
001-0000-36112	Interest Income TAPS Sup 07-09	-	-	225,860	-	-	-	-
001-0000-36140	Interest Charges on A/R and Ci	1,943	714	-	-	-	-	-
	Interest Earnings Total	**639,050**	**832,133**	**567,898**	**950,000**	**950,000**	**68,071**	**75,000**
	General Fund Revenues Grand Total	**54,034,025**	**52,056,017**	**46,240,859**	**44,384,477**	**67,083,394**	**66,259,340**	**40,728,544**
	TRANSFERS IN							
001-0050-39115	Transfer from Clinic Fund	-	-	4,000	-	-	-	-
001-0050-39125	Transfer from Capital Facility Fund	-	14,655	-	-	7,000	7,000	-
001-0050-39130	Transfer from Debt Service Fund	1,059,000	3,270,724	330,000	-	964,805	964,805	-
001-0050-39140	Transfer from Reserve Fund	53,635	464,644	242,859	1,988,803	-	-	2,219,897
001-0050-39150	Transfer From Permanent Fund	1,492,254	1,733,836	1,946,834	-	-	-	-
	Transfers IN	**2,604,889**	**5,483,859**	**2,523,693**	**1,988,803**	**971,805**	**971,805**	**2,219,897**
	TRANSFERS OUT							
001-0050-49106	Transfer to Port Fund	155,773	268,801	303,769	272,035	287,035	287,035	273,548
001-0050-49110	Transfer to Harbor Fund	13,600	38,000	32,581	-	19,200	19,200	-
001-0050-49115	Transfer to MKG Clinic Fund	-	-	11,000	-	-	-	-
001-0050-49118	Transfer to Airport Fund	222,466	214,815	269,981	238,360	238,360	238,360	234,634
001-0050-49120	Transfer to Utility Fund	610,559	741,423	602,809	689,698	783,998	783,998	758,268
001-0050-49125	Transfer to Capital Facility Fund	5,336,118	2,799,098	1,788,536	2,560,000	2,560,000	2,560,000	2,680,244
001-0050-49130	Transfer to Debit Service Fund	12,614,322	7,505,580	4,891,171	2,371,340	18,753,962	18,753,962	1,086,617
001-0050-49140	Transfer to Reserve Fund	9,368,399	14,689,764	11,163,533	9,789,725	10,560,864	12,549,667	6,606,654
001-0050-49150	Transfer to Permanent Fund	12,000	-	-	-	-	-	-
	Transfers OUT	**28,333,237**	**26,257,481**	**19,063,380**	**15,921,158**	**33,203,419**	**35,192,222**	**11,639,965**

CITY OF VALDEZ, ALASKA
2014 BUDGET
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CITY OF VALDEZ, ALASKA

GATEWAY TO THE INTERIOR

2014 Budget

Department: 0200 Hospital

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-0200-41100	Salaries and Wages	151,502	155,743	162,167	171,563	171,563	171,563	145,012
001-0200-41150	Temporary Wages	(285)	-	-	-	-	-	-
001-0200-41200	Overtime	9,157	7,635	9,226	9,223	9,223	9,223	7,668
001-0200-41300	Benefits	94,943	105,004	125,691	114,467	114,467	114,467	104,673
001-0200-47300	Other Capital Equipment	117,648	350,000	-	-	-	-	-
001-0200-48600	Contributions	554,115	260,000	260,000	260,000	260,000	260,000	130,000
	Total	**927,080**	**878,382**	**557,084**	**555,253**	**555,253**	**555,253**	**387,354**

2014 Budget

Department: 3150 Public Safety

Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
Salaries and Wages	426,444	447,065	486,607	543,177	553,177	553,177	586,653
Temporary Wages	13,373	5,804	-	-	-	-	-
Overtime	68,933	65,052	85,598	60,033	70,033	70,033	74,724
Benefits	281,574	303,526	384,644	375,610	375,610	375,610	419,071
Professional Fees & Services	3,757	(1,216)	12,134	2,700	2,700	2,700	3,100
Contractual Services	2,804	4,288	2,516	4,375	4,375	4,375	4,031
Communications/Postage	16,293	15,896	16,343	16,000	16,000	16,000	16,700
Advertising & Promotion	150	289	372	120	120	800	300
Travel & Transportation	18,799	16,079	17,579	16,068	16,068	16,068	16,513
Training	4,394	(224)	2,502	1,800	1,800	1,800	2,980
Office Supplies	1,108	1,157	889	1,200	1,200	1,200	1,200
Operating Supplies	29,315	39,189	31,449	31,450	31,450	30,000	32,500
Dues & Subscriptions	562	451	708	1,012	1,012	1,012	1,002
Clothing	2,874	2,304	2,247	2,500	2,500	2,500	4,600
Office/Capital Expense	26,521	2,667	-	-	-	-	4,184
Total	**896,902**	**902,326**	**1,043,587**	**1,056,045**	**1,076,045**	**1,075,275**	**1,167,558**

2014 Budget
Department: 3200 Fire

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-3200-41100	Salaries and Wages	677,847	701,377	736,646	819,379	819,379	817,000	849,802
001-3200-41150	Temporary Wages	23,926	27,482	46,246	25,000	25,000	25,000	25,000
001-3200-41200	Overtime	99,634	86,306	70,220	53,765	56,665	56,500	61,842
001-3200-41300	Benefits	438,129	467,994	561,505	530,062	530,062	520,000	572,390
001-3200-43200	Professional Fees & Services	3,964	6,866	6,152	12,150	12,150	8,900	17,290
001-3200-43400	Contractual Services	9,580	5,196	5,285	17,575	17,575	17,000	20,500
001-3200-43404	Volunteer Services	30,732	34,310	30,781	49,243	49,243	42,000	64,141
001-3200-44310	Vehicle Maintenance	514	367	561	1,500	1,500	1,500	1,500
001-3200-45300	Communications/Postage	4,981	3,447	3,737	4,740	4,740	4,100	5,820
001-3200-45400	Advertising & Promotion	212	280	126	-	-	164	300
001-3200-45500	Printing	2,597	3,077	3,985	4,050	4,050	3,585	3,584
001-3200-45800	Travel & Transportation	24,290	13,692	19,209	6,782	19,882	18,000	28,800
001-3200-45900	Training	21,430	13,106	10,254	15,516	17,916	17,000	21,080
001-3200-46100	Office Supplies	774	703	396	400	400	516	600
001-3200-46120	Operating Supplies	38,532	37,405	32,202	48,750	52,450	52,450	57,350
001-3200-46200	Heating	14,362	14,778	17,414	18,000	18,000	18,000	20,000
001-3200-46220	Electricity	5,443	6,650	7,774	8,100	8,100	8,100	8,000
001-3200-46260	Vehicle & Equipment Fuels	16,455	17,412	18,249	18,000	18,000	20,000	22,000
001-3200-46400	Dues & Subscriptions	1,689	1,190	1,433	1,495	1,495	1,700	1,700
001-3200-46420	Public Awareness	6,743	5,048	2,555	3,200	3,200	3,200	3,200
001-3200-46500	Clothing	5,349	3,784	2,799	3,000	3,000	3,000	3,025
001-3200-46700	Parts & Supplies for Equipment	22,425	22,060	22,337	3,737	3,737	3,737	2,450
001-3200-46950	Misc Supplies	-	-	-	5,000	5,000	-	5,000
001-3200-47300	Other Capital Equipment	8,071	27,470	28,526	8,000	105,200	105,200	-
001-3200-47430	Office/Capital Expense	13,737	44,373	3,443	13,500	13,500	13,500	13,300
	Total	**1,471,415**	**1,544,374**	**1,631,832**	**1,670,944**	**1,790,244**	**1,760,152**	**1,808,674**

2014 Budget

Department: 3400 Animal Control

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-3400-41100	Salaries and Wages	75,612	113,399	85,758	91,435	91,435	87,971	95,398
001-3400-41150	Temporary Wages	14,563	6,014	11,630	23,122	23,122	15,000	20,339
001-3400-41200	Overtime	6,695	5,781	2,473	7,220	7,220	5,000	6,691
001-3400-41300	Benefits	44,599	77,084	78,410	79,137	79,137	61,837	83,454
001-3400-43200	Professional Fees & Services	569	1,220	1,566	1,500	1,500	1,400	2,225
001-3400-43400	Contractual Services	500	-	1,026	1,500	1,500	1,500	1,500
001-3400-43404	Volunteer Services	264	-	45	1,000	1,000	700	1,000
001-3400-45300	Communications/Postage	2,002	2,256	2,212	1,750	1,750	2,050	3,300
001-3400-45400	Advertising & Promotion	420	706	668	5,500	5,500	1,500	5,500
001-3400-45500	Printing	731	392	84	950	950	850	950
001-3400-45800	Travel & Transportation	2,152	1,560	3,400	9,753	9,753	2,500	9,753
001-3400-45900	Training	275	275	325	1,000	1,000	400	1,000
001-3400-46120	Operating Supplies	11,930	12,180	12,998	18,200	18,200	18,200	23,400
001-3400-46200	Heating	36,769	39,456	32,572	35,500	35,500	31,000	35,000
001-3400-46220	Electricity	12,594	13,419	16,864	16,200	16,200	17,300	19,000
001-3400-46260	Vehicle & Equipment Fuels	1,448	1,935	2,744	4,500	4,500	4,760	5,000
001-3400-46400	Dues & Subscriptions	119	-	42	190	190	150	190
001-3400-46420	Public Awareness	400	-	298	400	400	400	400
001-3400-46500	Clothing	829	1,223	1,059	1,259	1,259	1,259	1,900
001-3400-47430	Office/Capital Expense	-	6,489	-	-	-	-	-
	Total	**212,472**	**283,389**	**254,172**	**300,116**	**300,116**	**253,777**	**316,000**

2014 Budget

Department: 3500 Law Enforcement

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-3500-41100	Salaries and Wages	771,881	815,735	836,443	883,852	883,852	883,852	913,810
001-3500-41150	Temporary Wages	1,975	10,897	8,666	2,500	2,500	-	2,500
001-3500-41200	Overtime	129,202	96,597	134,657	112,217	127,217	124,000	115,599
001-3500-41300	Benefits	453,993	491,686	574,650	528,235	528,235	528,235	559,373
001-3500-43200	Professional Fees & Services	7,114	6,232	5,836	7,750	7,750	2,500	4,950
001-3500-43308	K-9 Maintenance	2,771	1,455	-	-	-	-	-
001-3500-43400	Contractual Services	2,574	3,744	2,406	3,500	3,500	4,250	4,500
001-3500-45300	Communications/Postage	9,664	8,117	7,004	9,000	9,000	7,550	8,250
001-3500-45400	Advertising & Promotion	4,079	4,369	3,364	4,690	4,690	3,790	5,715
001-3500-45500	Reproduction & Copying	5,261	3,083	5,164	5,600	5,600	5,600	5,600
001-3500-45800	Travel & Transportation	23,750	22,639	21,380	31,500	31,500	29,000	34,000
001-3500-45900	Training	3,760	9,297	6,200	5,400	5,400	6,570	7,200
001-3500-46120	Operating Supplies	29,117	38,659	44,046	32,550	34,550	34,550	33,250
001-3500-46260	Vehicle & Equipment Fuels	32,206	39,834	43,687	43,000	43,000	43,500	43,500
001-3500-46400	Dues & Subscriptions	603	734	1,150	1,775	1,775	1,345	1,555
001-3500-46500	Clothing	7,968	10,327	6,489	12,750	12,750	12,750	10,300
001-3500-46950	Miscellaneous Supplies	10,000	3,727	9,519	15,000	15,000	15,000	15,000
001-3500-47300	Other Capital Equipment	-	12,684	5,481	-	25,400	-	-
001-3500-47430	Office/Capital Expense	33,189	8,356	6,100	4,800	7,800	7,849	14,400
	Total	**1,529,106**	**1,588,171**	**1,722,242**	**1,704,119**	**1,749,519**	**1,710,341**	**1,779,502**

2014 Budget

Department: 4200 Building Maintenence

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-4200-41100	Salaries and Wages	362,823	382,226	384,916	410,773	410,773	410,773	409,660
001-4200-41150	Temporary Wages	19,527	24,288	97,979	82,170	82,170	82,170	89,798
001-4200-41200	Overtime	21,960	35,350	38,202	30,860	30,860	30,860	30,385
001-4200-41300	Benefits	232,607	249,573	299,757	291,132	291,132	291,132	300,773
001-4200-43400	Contractual Services	87,802	163,438	154,367	158,782	208,782	208,782	169,000
001-4200-43424	Permits	100	-	-	500	500	500	2,000
001-4200-44230	Janitorial Services	151,568	157,036	117,726	128,500	128,500	128,500	131,736
001-4200-44420	Equipment Rental	1,068	2,611	2,428	2,500	2,500	2,500	2,575
001-4200-45300	Communications/Postage	10,527	7,554	9,232	10,300	10,300	10,300	11,390
001-4200-45400	Advertising & Promotion	1,184	94	244	850	850	1,500	850
001-4200-45500	Reproduction & Copying	492	2,636	3,083	3,300	3,300	3,300	3,400
001-4200-45800	Travel & Transportation	1,644	1,882	1,339	3,200	3,200	3,200	4,000
001-4200-45900	Training	2,553	2,867	455	7,200	7,200	3,300	3,300
001-4200-46100	Office Supplies	834	724	1,653	720	720	1,200	795
001-4200-46120	Operating Supplies	98,155	105,406	170,065	110,300	110,300	110,000	113,600
001-4200-46200	Heating	12,818	21,072	19,659	21,000	21,000	20,000	22,000
001-4200-46220	Electricity	4,838	11,141	6,047	6,500	6,500	5,300	5,900
001-4200-46260	Vehicle & Equipment Fuels	15,426	17,311	19,035	19,500	19,500	18,200	20,000
001-4200-46400	Dues & Subscriptions	930	996	1,203	1,706	1,706	1,050	500
001-4200-46500	Clothing	2,341	2,054	2,542	2,800	2,800	2,800	2,800
001-4200-46700	Parts & Supplies for Equipment	10,739	5,872	9,118	11,000	11,000	16,000	11,000
001-4200-46950	Miscellaneous Supplies	5,301	7,936	1,497	2,000	2,000	2,000	1,000
001-4200-47300	Other Capital Equipment	-	8,163	15,598	-	28,000	28,000	5,995
001-4200-47430	Office/Capital Expense	5,240	2,732	2,438	17,323	17,323	17,323	3,800
	Total	**1,050,476**	**1,212,961**	**1,358,581**	**1,322,916**	**1,400,916**	**1,398,690**	**1,346,256**

2014 Budget
Department: 4400 Shop

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-4400-41100	Salaries and Wages	542,220	564,089	562,210	583,258	583,258	583,258	607,627
001-4400-41150	Temporary Wages	9,289	16,745	10,011	14,182	14,182	-	9,194
001-4400-41200	Overtime	41,260	88,730	83,895	82,070	125,070	125,070	103,641
001-4400-41300	Benefits	328,595	375,996	436,709	400,159	400,159	-	430,805
001-4400-43400	Contractual Services	21,537	17,138	12,090	17,000	67,000	57,000	117,000
001-4400-43424	Permits	2,038	1,210	2,170	2,850	2,850	2,500	2,500
001-4400-44225	Rural Snow Removal	242,149	434,241	567,978	380,000	619,000	619,000	619,000
001-4400-44420	Equipment Rental	901	1,554	433	1,000	1,000	-	-
001-4400-45300	Communications/Postage	13,695	13,747	19,282	25,000	25,000	23,000	23,000
001-4400-45400	Advertising & Promotion	80	871	2,452	1,200	1,200	1,200	1,200
001-4400-45500	Reproduction & Copying	-	750	996	1,500	1,500	-	1,500
001-4400-45800	Travel & Transportation	2,081	2,267	2,620	2,984	2,984	2,984	5,428
001-4400-45900	Training	-	1,900	425	4,850	4,850	4,000	3,450
001-4400-46100	Office Supplies	598	754	826	850	850	850	850
001-4400-46120	Operating Supplies	105,827	84,941	100,741	80,000	115,000	115,000	100,000
001-4400-46200	Heating	149,044	191,074	200,007	195,000	357,000	319,000	220,000
001-4400-46220	Electricity	42,814	53,258	58,891	65,000	77,000	60,000	66,000
001-4400-46225	Street Lights	53,045	48,931	50,190	55,000	55,000	55,000	55,000
001-4400-46260	Vehicle & Equipment Fuels	17,733	15,933	12,690	17,000	17,000	15,300	16,000
001-4400-46400	Dues & Subscriptions	-	-	75	150	150	860	947
001-4400-46500	Clothing	2,914	2,930	2,996	3,000	3,000	3,000	3,600
001-4400-46700	Parts & Supplies for Equipment	74,502	95,762	95,055	75,000	85,000	85,000	85,000
001-4400-47430	Office/Capital Expense	4,087	4,685	-	-	-	-	-
	Total	**1,654,406**	**2,017,506**	**2,222,744**	**2,007,053**	**2,558,053**	**2,072,022**	**2,471,740**

2014 Budget

Department: 5050 Information Technology

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5050-41100	Salaries and Wages	241,482	271,314	287,077	318,336	318,336	310,000	315,236
001-5050-41200	Overtime	7,411	6,152	10,127	4,590	11,090	9,500	7,575
001-5050-41300	Benefits	122,108	153,869	196,635	192,485	192,485	185,000	198,875
001-5050-43400	Contractual Services	160,144	176,021	30,835	22,785	22,785	22,785	22,785
001-5050-45300	Communications/Postage	112,295	71,784	76,913	83,511	83,511	83,511	83,511
001-5050-45400	Advertising & Promotion	3,354	(135)	124	50	50	2,800	50
001-5050-45800	Travel & Transportation	12,166	12,628	22,696	19,847	19,847	19,847	20,660
001-5050-45900	Training	7,386	15,472	14,153	15,625	15,625	15,625	15,950
001-5050-46110	Data Processing	21,340	26,646	27,053	15,250	47,250	47,250	15,950
001-5050-46120	Operating Supplies	1,387	1,349	894	1,275	1,275	1,275	1,275
001-5050-46500	Clothing	152	200	201	200	200	200	200
001-5050-46260	Vehicle Fuel	-	-	-	-	200	200	300
001-5050-46700	Parts & Supplies for Equipment	11,817	12,599	10,623	10,300	10,300	10,300	11,300
001-5050-47300	Other Capital Equipment	58,484	85,781	-	-	-	-	-
001-5050-47430	Office/Capital Expense	64,806	59,764	-	-	-	-	-
001-5050-48500	Contingencies	-	-	-	6,000	6,000	6,000	6,000
	Total	**824,333**	**893,443**	**677,332**	**690,254**	**728,954**	**714,293**	**699,668**

2014 Budget

Department: 5100 Administration

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5100-41100	Salaries and Wages	256,839	295,831	272,783	307,823	307,823	307,823	307,798
001-5100-41200	Overtime	421	103	253	430	430	400	442
001-5100-41300	Benefits	124,072	149,196	164,664	159,462	159,462	159,462	164,175
001-5100-43200	Professional Fees & Services	4,969	3,643	2,775	4,000	4,000	4,700	4,000
001-5100-45300	Communications/Postage	39,907	37,506	32,900	38,000	38,000	35,000	37,206
001-5100-45400	Advertising & Promotion	18,155	17,777	26,176	23,540	23,540	25,540	24,488
001-5100-45500	Reproduction & Copying	14,766	15,554	16,504	18,000	18,000	18,000	17,000
001-5100-45800	Travel & Transportation	14,601	11,230	14,224	17,000	17,000	14,000	18,400
001-5100-45900	Training	1,379	3,662	1,888	4,700	4,700	2,500	4,850
001-5100-46100	Office Supplies	9,413	10,008	11,195	11,000	11,000	11,000	12,100
001-5100-46120	Operating Supplies	1,980	1,196	-	-	-	-	-
001-5100-46200	Heating	50,542	79,141	81,159	88,000	88,000	75,000	82,500
001-5100-46220	Electricity	104,852	118,115	117,569	125,000	125,000	121,000	130,000
001-5100-46260	Vehicle & Equipment Fuels	375	583	810	800	800	350	500
001-5100-46400	Dues & Subscriptions	1,579	1,412	1,382	1,576	1,576	1,901	1,250
001-5100-46500	Clothing	141	150	150	150	150	150	150
001-5100-48500	Contingencies	4,939	8,248	31,787	15,000	17,000	15,000	15,000
	Total	**648,930**	**753,354**	**776,220**	**814,481**	**816,481**	**791,826**	**819,858**

2014 Budget
Department: 5200 Finance

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5200-41100	Salaries and Wages	392,420	413,213	436,242	469,959	469,959	469,959	469,664
001-5200-41150	Temporary Wages	678	5,746	1,504	1,960	13,460	17,115	2,062
001-5200-41200	Overtime	3,817	6,235	8,833	10,944	10,944	4,500	11,033
001-5200-41300	Benefits	220,228	254,082	312,978	290,532	304,832	304,832	279,065
001-5200-43200	Professional Fees & Services	48,151	53,768	67,892	62,200	62,200	62,200	62,000
001-5200-43212	Professional fees 07-09 TAPS	-	-	50,574	-	-	-	-
001-5200-43400	Contractual Services	146,218	155,448	142,133	166,000	179,000	166,000	154,500
001-5200-45300	Communications/Postage	1,518	1,395	1,176	2,000	2,000	1,250	1,500
001-5200-45400	Advertising & Promotion	1,240	-	2,207	6,500	6,500	6,500	6,500
001-5200-45500	Reproduction & Copying	3,302	3,315	2,652	4,976	4,976	4,976	6,120
001-5200-45800	Travel & Transportation	16,439	7,565	16,033	10,193	10,193	10,193	12,913
001-5200-45900	Training	3,040	17,801	2,614	3,605	3,605	3,605	3,605
001-5200-46120	Operating Supplies	7,967	4,300	4,154	3,650	3,650	3,650	3,750
001-5200-46400	Dues & Subscriptions	1,308	1,262	1,073	1,250	1,250	1,000	1,025
001-5200-46500	Clothing	515	400	-	400	400	400	400
	Total	**846,841**	**924,530**	**1,050,066**	**1,034,169**	**1,072,969**	**1,056,180**	**1,014,138**

2014 Budget

Department: 5300 Council

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5300-43200	Professional Fees & Services	135,657	141,270	140,535	156,750	156,750	156,750	156,750
001-5300-43302	Professional Fees: Gas Line De	9,664	304,216	144,056	15,000	979,805	979,805	15,000
001-5300-43400	Contractual Services	-	-	-	-	-	-	-
001-5300-45300	Communications/Postage	1,896	2,112	2,345	2,200	2,200	2,200	2,200
001-5300-45400	Advertising & Promotion	45,520	50,448	50,586	51,500	51,500	51,500	50,600
001-5300-45800	Travel & Transportation	24,864	16,147	19,525	25,000	25,000	25,000	25,000
001-5300-45900	Training	1,675	1,210	125	2,000	2,000	2,000	2,000
001-5300-46100	Office Supplies	458	(62)	621	650	650	650	4,150
001-5300-46200	Heating	2,700	4,253	3,845	4,500	4,500	3,500	4,000
001-5300-46220	Electricity	654	671	731	825	825	825	825
001-5300-46400	Dues & Subscriptions	7,105	7,035	2,134	7,500	7,500	7,500	7,500
001-5300-46500	Clothing	-	350	-	-	-	-	-
001-5300-47430	Office/Capital Expense	1,741	15,353	-	-	-	-	-
001-5300-48500	Contingencies	17,847	32,751	12,334	45,000	45,000	45,000	45,000
	Total	**249,781**	**575,754**	**376,836**	**310,925**	**1,275,730**	**1,274,730**	**313,025**

2014 Budget
Department: 5350 City Clerk

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5350-41100	Salaries and Wages	147,603	144,767	153,702	161,663	161,663	161,663	213,552
001-5350-41150	Temporary Wages	-	6,953	8,125	6,500	6,500	10,905	-
001-5350-41200	Overtime	3,661	4,056	4,275	5,100	5,100	6,000	8,585
001-5350-41300	Benefits	72,597	82,961	90,643	91,366	91,366	91,366	132,094
001-5350-43200	Professional Fees & Services	1,535	2,615	1,433	3,000	3,000	2,500	3,000
001-5350-43350	Elections	5,850	3,267	10,967	6,000	6,000	6,000	5,000
001-5350-43400	Contractual Services	-	-	29,773	46,800	59,170	54,765	5,000
001-5350-45300	Communications/Postage	942	882	1,842	1,825	1,825	1,825	1,825
001-5350-45400	Advertising & Promotion	-	-	-	-	-	-	-
001-5350-45800	Travel & Transportation	13,886	14,985	13,745	16,200	16,200	16,200	16,000
001-5350-45900	Training	2,600	2,925	1,102	3,000	3,000	3,000	3,000
001-5350-46100	Office Supplies	637	1,654	1,378	1,500	1,500	1,500	1,500
001-5350-46400	Dues & Subscriptions	760	748	914	1,000	1,000	1,000	1,000
001-5350-46500	Clothing	-	77	-	100	100	100	-
001-5350-46950	Records Management	1,922	528	3,210	2,375	2,375	1,500	2,375
001-5350-47430	Office/Capital Expense	2,679	-	-	-	-	-	-
	Total	**254,673**	**266,418**	**321,109**	**346,429**	**358,799**	**358,324**	**392,931**

2014 Budget

Department: 5500 Community Development

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5500-41100	Salaries and Wages	312,231	326,499	340,349	355,338	355,338	355,338	365,018
001-5500-41150	Temporary Wages	4,747	-	-	11,643	11,643	-	13,992
001-5500-41200	Overtime	2,310	48	149	4,493	4,493	-	4,692
001-5500-41300	Benefits	186,493	198,552	239,717	216,661	216,661	216,661	227,533
001-5500-43200	Professional Fees & Services	2,097	20,950	4,529	17,875	17,875	12,000	17,500
001-5500-43400	Contractual Services	-	599	-	-	75,000	-	-
001-5500-44410	Lease Expense	-	59	-	-	-	-	-
001-5500-45300	Communications/Postage	2,034	1,901	1,093	1,210	1,210	1,000	1,210
001-5500-45400	Advertising & Promotion	2,437	5,926	3,012	5,800	5,800	4,000	5,800
001-5500-45500	Reproduction & Copying	7,520	10,321	8,844	12,160	12,160	9,000	12,748
001-5500-45800	Travel & Transportation	8,584	4,036	12,311	18,051	18,051	12,500	20,600
001-5500-45900	Training	1,750	1,617	3,678	8,380	8,380	6,000	9,210
001-5500-46100	Office Supplies	1,152	852	563	1,000	1,000	1,100	1,100
001-5500-46120	Operating Supplies	15,027	3,540	7,092	6,290	6,290	4,000	4,120
001-5500-46260	Vehicle & Equipment Fuels	1,032	1,263	1,266	1,500	1,500	1,200	1,500
001-5500-46400	Dues & Subscriptions	1,397	1,274	1,188	1,735	1,735	1,735	2,135
001-5500-46500	Clothing	-	407	-	475	475	475	425
	Total	**548,810**	**577,844**	**623,790**	**662,611**	**737,611**	**625,009**	**687,583**

2014 Budget

Department: 5550 Economic Initiatives

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5550-41150	Temporary Wages	159	-	-	-	-	-	-
001-5550-41200	Overtime	-	-	-	-	799	799	-
001-5550-41300	Benefits	37	-	-	-	508	508	-
001-5550-43400	Contractual Services	180,626	87,033	89,500	89,500	89,500	89,500	102,500
001-5550-45400	Advertising & Promotion	4,581	10,497	704	250	250	-	-
001-5550-45800	Travel/Transportation	1,094	6,099	353	10,000	10,000	2,500	10,000
001-5550-46120	Operating Supplies	3,340	2,506	7,344	7,364	7,364	7,364	7,884
001-5550-46400	Dues & Subscriptions	-	173	-	-	-	-	-
001-5550-46950	Miscellaneous Events	68,484	64,536	81,327	82,500	88,193	88,193	81,000
001-5550-47300	Capital/Office Equipment	-	6,813	-	-	-	-	-
001-5550-46970	Strategic Planning Milestones	-	-	-	-	-	-	1,900
001-5550-48500	Contingencies	20,996	3,379	8,000	10,000	10,000	10,000	10,000
	Total	**279,318**	**181,036**	**187,228**	**199,614**	**206,614**	**198,864**	**213,284**

2014 Budget
Department: 5600 Law

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5600-43200	Municipal Services	150,000	150,000	150,000	150,000	150,000	150,000	150,000
001-5600-43200	Litigation Support	2,345,157	4,459,333	1,350,960	1,800,000	3,929,800	3,600,000	850,000
	Total	**2,495,157**	**4,609,333**	**1,500,960**	**1,950,000**	**4,079,800**	**3,750,000**	**1,000,000**

2014 Budget

Department: 5700 Insurance

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5700-43200	Professional Fees & Services	12,500	27,500	15,000	30,000	30,000	15,000	30,000
001-5700-45200	Insurance	306,383	158,502	247,182	400,000	400,000	150,000	216,650
001-5700-45210	Insurance Contingencies	6,881	20,493	17,490	40,000	40,000	20,000	40,000
	Total	**325,764**	**206,496**	**279,672**	**470,000**	**470,000**	**185,000**	**286,650**

2014 Budget

Department: 5780 Engineering

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-5780-41100	Salaries and Wages	206,609	211,868	213,995	232,212	232,212	232,212	264,593
001-5780-41150	Temporary Wages	4,201	8,813	1,085	9,001	9,001	4,000	3,867
001-5780-41200	Overtime	1,076	2,091	4,598	2,770	2,770	3,300	6,560
001-5780-41300	Benefits	116,924	126,310	148,255	139,192	139,192	139,192	176,483
001-5780-43400	Contractual Services	108,820	131,726	132,380	158,448	158,448	40,000	50,000
001-5780-45300	Communications/Postage	5,340	6,119	6,612	5,500	5,500	5,000	5,000
001-5780-45400	Advertising & Promotion	-	-	2,127	-	557	-	-
001-5780-45500	Reproduction & Copying	4,777	2,636	3,083	3,000	3,000	4,000	4,000
001-5780-45800	Travel & Transportation	8,199	2,548	1,558	5,000	5,000	3,000	5,000
001-5780-45900	Training	2,486	769	795	5,000	5,000	3,000	5,000
001-5780-46100	Office Supplies	1,789	2,032	1,404	1,500	1,500	2,000	3,200
001-5780-46120	Operating Supplies	3,428	1,726	2,051	2,950	2,950	2,950	2,950
001-5780-46260	Vehicle & Equipment Fuels	3,913	3,378	3,115	5,000	5,000	2,000	5,000
001-5780-46400	Dues & Subscriptions	1,808	273	1,423	1,430	873	873	433
001-5780-46500	Clothing	894	889	878	1,200	1,200	1,200	1,250
	Total	**470,264**	**501,177**	**523,356**	**572,203**	**572,203**	**442,727**	**533,335**

2014 Budget
Department: 6100 Library

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-6100-41100	Salaries and Wages	173,646	173,991	170,703	187,088	187,088	187,088	190,670
001-6100-41150	Temporary Wages	12,663	5,996	5,209	6,614	6,614	6,614	6,339
001-6100-41200	Overtime	-	-	-	999	999	999	965
001-6100-41300	Benefits	83,358	91,624	104,837	138,368	138,368	138,368	145,644
001-6100-43400	Contractual Services	7,321	9,344	9,555	9,700	9,700	9,700	9,800
001-6100-45300	Communications/Postage	5,429	5,726	5,487	5,500	5,500	5,500	5,600
001-6100-45400	Advertising & Promotion	3,129	1,505	1,442	1,500	1,500	1,500	1,500
001-6100-45500	Reproduction & Copying	2,242	2,293	2,355	2,400	2,400	2,600	2,700
001-6100-45800	Travel & Transportation	909	941	892	900	900	900	900
001-6100-45900	Training	186	597	355	1,000	1,000	1,000	1,000
001-6100-46100	Office Supplies	3,120	3,524	2,948	3,600	3,600	3,600	3,600
001-6100-46120	Operating Supplies	27,775	30,493	26,654	26,500	29,478	29,478	27,000
001-6100-46200	Heating	21,677	32,374	34,129	31,798	31,798	31,000	31,798
001-6100-46220	Electricity	26,932	32,833	39,388	39,000	39,000	35,000	38,500
001-6100-46400	Dues & Subscriptions	250	250	375	375	375	375	375
001-6100-46500	Clothing	249	250	250	250	250	250	250
001-6100-47430	Office/Capital Expense	2,497	-	-	-	-	-	-
	Total	**371,383**	**391,741**	**404,579**	**455,592**	**458,570**	**453,972**	**466,642**

2014 Budget

Department: 6200 Parks and Recreation

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-6200-41100	Salaries and Wages	191,597	210,688	184,429	230,197	248,773	185,000	254,804
001-6200-41150	Temporary Wages	131,229	126,878	152,883	181,801	186,101	193,086	276,375
001-6200-41200	Overtime	1,766	1,501	2,048	4,031	4,031	14,118	4,070
001-6200-41300	Benefits	128,739	148,152	160,445	188,052	196,052	150,000	240,545
001-6200-43400	Contractual Services	3,383	4,543	3,966	4,165	5,665	5,442	4,175
001-6200-43404	Volunteer Services	338	103	54	400	400	400	200
001-6200-43424	Permits	-	325	325	325	325	325	325
001-6200-44420	Equipment Rental	912	570	-	600	600	390	600
001-6200-45300	Communications/Postage	6,484	6,721	6,473	7,125	7,125	7,125	7,840
001-6200-45400	Advertising & Promotion	8,281	10,813	7,102	8,350	8,350	10,000	11,150
001-6200-45500	Reproduction & Copying	2,456	3,122	2,822	4,875	4,875	3,700	3,696
001-6200-45800	Travel & Transportation	6,864	1,522	4,562	9,600	9,600	4,000	6,800
001-6200-45900	Training	3,919	4,915	3,059	4,400	4,400	4,000	3,850
001-6200-46100	Office Supplies	1,822	2,384	2,540	4,650	4,650	4,000	3,650
001-6200-46120	Operating Supplies	17,369	16,146	20,207	19,050	20,371	23,000	29,725
001-6200-46200	Heating	9,819	14,581	13,694	16,550	16,550	13,000	14,200
001-6200-46220	Electricity	13,527	15,024	15,774	16,800	16,800	15,000	16,500
001-6200-46260	Vehicle & Equipment Fuels	232	138	118	100	1,174	1,000	1,200
001-6200-46350	Concessions	8,697	6,387	6,036	6,000	6,000	3,000	5,000
001-6200-46400	Dues & Subscriptions	575	900	125	800	800	800	800
001-6200-46500	Clothing	1,030	1,154	1,203	1,600	1,600	1,600	1,950
001-6200-46950	Teen Council Expense	834	711	635	1,000	429	429	500
001-6200-41550	Wellness Program	-	-	-	-	-	-	14,000
001-6200-47300	Other Capital Equipment	-	-	-	9,000	9,000	7,500	-
001-6200-47430	Office/Capital Expense	2,756	5,196	2,335	2,000	2,000	2,000	8,600
	Total	**542,630**	**582,473**	**590,835**	**721,471**	**755,671**	**648,915**	**910,554**

2014 Budget

Department: 6400 Civic Center

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-6400-41100	Salaries and Wages	220,598	236,167	224,283	254,883	254,883	254,883	263,338
001-6400-41150	Temporary Wages	37,269	36,765	49,626	44,578	44,578	44,578	49,753
001-6400-41200	Overtime	6,818	9,839	15,069	17,106	17,106	17,106	16,898
001-6400-41300	Benefits	143,501	159,193	186,983	189,289	189,289	189,289	199,884
001-6400-43200	Professional Fees & Services	475	475	475	475	1,175	1,129	1,129
001-6400-43400	Contractual Services	30,848	15,003	10,462	27,050	27,050	27,050	28,750
001-6400-44425	Movie Rental & Freight	43,556	40,651	46,517	58,500	58,260	50,000	54,000
001-6400-45300	Communications/Postage	7,243	6,717	7,515	8,900	8,900	7,900	8,225
001-6400-45400	Advertising & Promotion	4,336	4,730	5,740	1,000	1,000	1,100	1,500
001-6400-45500	Reproduction & Copying	980	2,223	1,881	1,625	1,625	1,625	1,625
001-6400-45800	Travel/Transportation	1,661	2,576	-	1,800	1,800	1,600	3,850
001-6400-45900	Training	395	485	40	600	600	800	1,000
001-6400-46100	Office Supplies	858	1,243	1,168	950	950	950	950
001-6400-46120	Operating Supplies	18,192	16,800	13,033	11,100	12,900	12,900	12,650
001-6400-46200	Heating	34,441	57,750	73,671	66,500	66,500	75,000	82,000
001-6400-46220	Electricity	60,452	87,618	100,451	100,000	100,000	100,000	108,000
001-6400-46350	Concessions	27,191	24,370	28,854	31,500	31,500	31,500	31,500
001-6400-46400	Dues & Subscriptions	405	537	445	445	445	450	450
001-6400-46500	Clothing	499	750	-	-	240	240	500
001-6400-46700	Parts & Supplies for Equipment	1,044	1,376	4,275	1,550	1,550	1,550	1,450
001-6400-47300	Other Capital Equipment	7,433	-	-	-	-	-	12,000
001-6400-47430	Office Capital Expense	8,014	14,974	8,120	9,426	13,826	13,826	6,499
001-6400-49550	Civic Events Ins Clearing	(1)	-	-	-	-	-	-
	Total	**656,206**	**720,243**	**778,608**	**827,277**	**834,177**	**833,476**	**885,951**

2014 Budget

Department: 6500 Parks Maintenance

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Department Requested	2014 Council Approved
001-6500-41100	Salaries and Wages	58,050	60,023	63,283	65,541	65,541	65,541	66,748	66,803
001-6500-41150	Temporary Wages	56,610	72,270	72,211	62,258	62,258	62,258	61,197	56,994
001-6500-41200	Overtime	6,084	8,577	7,855	6,677	6,677	6,677	9,253	9,345
001-6500-41300	Benefits	41,241	46,454	54,373	51,149	51,149	51,149	57,796	58,071
001-6500-43400	Contractual Services	158,173	142,163	147,829	151,180	151,180	151,180	160,180	160,180
001-6500-43404	Volunteer Services	300	-	121	150	150	150	160	160
001-6500-44320	Building & Grounds Maintenance	20,005	20,792	25,005	21,500	21,500	21,500	21,500	21,500
001-6500-44420	Equipment Rental	6,709	5,009	4,019	6,700	6,700	6,700	6,900	6,900
001-6500-45300	Communications/Postage	602	538	480	1,530	1,530	1,530	480	480
001-6500-45400	Advertising & Promotion	334	-	788	950	950	950	980	980
001-6500-45800	Travel & Transportation	2,300	-	-	-	-	-	-	-
001-6500-45900	Training	-	(10)	1,291	-	-	-	-	-
001-6500-46100	Office Supplies	187	19	223	600	600	600	600	600
001-6500-46120	Operating Supplies	15,327	20,839	15,261	13,500	13,500	13,500	13,500	13,500
001-6500-46200	Heating	2,973	14,544	12,256	15,700	15,700	15,700	16,200	16,200
001-6500-46220	Electricity	2,864	4,429	6,713	7,500	7,500	7,500	7,725	7,725
001-6500-46260	Vehicle & Equipment Fuels	6,539	7,473	9,145	9,500	9,500	9,500	10,000	9,000
001-6500-46500	Clothing	2,717	2,022	2,629	1,600	1,600	1,600	1,600	1,600
001-6500-46700	Parts & Supplies for Equipment	1,614	2,306	3,602	2,900	2,900	2,900	2,900	2,900
001-6500-47300	Other Capital Equipment	19,873	7,263	106	15,700	15,700	15,700	36,500	33,000
001-6500-47430	Office/Capital Expense	-	13,766	17,198	33,250	33,250	33,250	2,500	6,000
	Total	**402,501**	**428,477**	**444,388**	**467,885**	**467,885**	**467,885**	**476,719**	**471,939**

2014 Budget

Department: 7300 Solid Waste

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-7300-41100	Salaries and Wages	352,340	348,115	371,138	391,845	391,845	391,845	418,244
001-7300-41150	Temporary Wages	-	-	-	11,824	22,924	22,924	25,136
001-7300-41200	Overtime	35,649	52,179	58,688	35,458	70,458	70,458	70,915
001-7300-41300	Benefits	242,611	265,507	320,545	307,419	307,419	307,419	359,251
001-7300-43400	Contractual Services	31,728	42,539	51,433	88,669	104,186	104,186	139,100
001-7300-43424	Permits	2,456	38,176	2,500	3,413	3,413	3,413	3,413
001-7300-44420	Equipment Rental	50	-	-	-	-	-	-
001-7300-45300	Communications/Postage	5,625	1,654	4,071	6,500	6,500	6,500	6,500
001-7300-45400	Advertising & Promotion	266	529	521	1,000	1,000	1,000	1,000
001-7300-45800	Travel & Transportation	-	2,382	2,545	2,006	2,006	1,000	6,233
001-7300-45900	Training	267	2,027	2,550	1,625	1,625	1,050	5,025
001-7300-46100	Office Supplies	150	103	299	300	300	300	300
001-7300-46120	Operating Supplies	44,241	53,236	71,905	70,000	135,000	135,000	75,500
001-7300-46200	Heating	41,949	24,348	17,319	15,000	15,000	13,000	15,000
001-7300-46220	Electricity	36,010	44,611	47,536	55,000	55,000	50,000	55,000
001-7300-46260	Vehicle & Equipment Fuels	32,749	72,736	62,576	65,000	70,000	64,000	68,000
001-7300-46400	Dues & Subscriptions	945	689	578	1,709	1,709	1,300	1,365
001-7300-46500	Clothing	1,788	1,734	1,721	3,000	3,000	3,000	3,500
001-7300-46700	Parts & Supplies for Equipment	17,261	14,926	17,304	20,000	131,083	20,000	20,000
001-7300-46950	Miscellaneous Supplies	19,655	18,789	20,000	20,000	20,000	25,000	30,000
001-7300-47300	Other Capital Equipment	33,913	-	-	13,800	13,800	-	-
001-7300-47430	Office/Capital Expense	74,397	-	-	100,000	100,000	100,000	70,000
	Total	**974,049**	**984,282**	**1,053,227**	**1,213,568**	**1,456,268**	**1,321,395**	**1,373,481**

CITY OF VALDEZ, ALASKA
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CITY OF VALDEZ, ALASKA

GATEWAY TO THE INTERIOR

2014 Budget

Department: 0100 Education

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-0100-48600	Contributions Education	8,944,896	9,319,896	9,443,090	9,441,283	9,441,283	9,441,283	9,990,853
	Total	**8,944,896**	**9,319,896**	**9,443,090**	**9,441,283**	**9,441,283**	**9,441,283**	**9,990,853**
350-0050-39100	Contr. to School Stabilization	250,000	125,000		-	-	-	549,570
350-0050-49100	Transfer from School Stabilization			125,000	-	-	-	
	Total Transfer In and Out	**250,000**	**125,000**	**125,000**	**-**	**-**	**-**	**549,570**
	Grand Total	**9,194,896**	**9,444,896**	**9,568,090**	**9,441,283**	**9,441,283**	**9,441,283**	**10,540,423**

2014 Budget

Department: Community Service Organizations

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
001-0500-48600	Contributions-PWSCC	700,000	700,000	700,000	700,000	700,000	700,000	770,000
001-0500-48610	PWSCC - Nursing Program	-	175,000	-	-	43,275	43,275	50,000
001-0700-48600	Contributions-Vdz Arts Council	10,000	10,000	10,000	10,000	10,000	10,000	10,000
001-0710-48600	Contribution - One Voice	-	-	10,000	-	-	-	-
001-0810-48600	Contributions-VCVB	368,000	551,000	245,000	398,000	398,000	398,000	440,000
001-0820-48600	Contributions-VSC	125,000	150,000	125,000	150,000	150,000	150,000	150,000
001-0830-48600	Contributions-AVV	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	-	-	-	-	-
001-0860-48600	Contributions-Food Bank	30,000	15,000	30,000	55,000	55,000	85,000	55,000
001-0880-48600	Avalanche Center Contribution	-	-	-	5,000	5,000	5,000	10,000
001-0890-48600	Valdez Imagination Library	-	-	-	-	-	-	1,500
001-6800-48600	Contributions-Vdz Museum	319,000	319,000	359,000	359,000	359,000	359,000	425,000
	Total	**1,605,000**	**1,967,500**	**1,519,000**	**1,717,000**	**1,760,275**	**1,790,275**	**1,951,500**

CITY OF VALDEZ, ALASKA
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CITY OF VALDEZ, ALASKA

GATEWAY TO THE INTERIOR

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.

2014 Budget
2014 Capital Projects List

Project #	Project Name	Description	Project Revenues to date	Total Exp/ Enc to date	Estimated Funds Available at 12/31/13	2013 State Reimbursement	2014 General Fund Transfer In	2014 Available Funds
310-4711-58000	Airport Roof Replacement	Construction	150,000	97,500	52,500	1,599,000	201,000	1,852,500
310-9192-58000	Medical Campus Expansion (MRI)	Design & Construction	600,000	24,935	575,065	-	900,000	1,475,065
310-9502-58000	VHS HVAC Replacement	Design	-	-	-	-	250,000	250,000
310-2515-58000	STP Outfall	Construction	3,610,907	286,407	3,324,500	-	-	3,324,500
310-2536-58000	Sewer Force Main	Design & Construction	-	-	-	-	800,000	800,000
310-9574-58000	VHS/HHES Gym Lights	Construction	150,000	15,000	135,000		265,000	400,000
310-6062-58000	SBH Upland Boardwalk	Design	62,736	26,100	36,636	-	80,000	116,636
310-4260-58000	Library Roof Replacement	Design	-	-	-	-	50,000	50,000
310 4032 58000	City Hall Generator Replacement	Construction	395,733	24,135	371,598	-	130,000	501,598
310-1140-58000	East Pioneer Reconstruction	Construction	500,000	200,000	300,000	-	1,200,000	1,500,000
310-4716-58000	Airport Plumbing & Restroom Upgrades	Design & Construction	60,000	60,000	-	-	400,000	400,000
310-1142-58000	East Pioneer Enhancements	Construction	-	-	-	-	220,000	220,000

Total 2014 GF Contribution:		2,700,244	$	10,890,299
Total 2014 Reserve Contribution:	$	1,795,756		
Total:	$	4,496,000		

2014 Community Investment Project (CIP) Project Descriptions

Airport Roof Replacement: This project was designed in 2013 and will replace the roof, make necessary structural repairs to the roof substrate, and upgrade the perimeter fascia.

Medical Campus Expansion (MRI): This project will provide an MRI suite, control room, and a 1.5 Tesla imager. Due to Certificate of Need restrictions, this project is limited to a total expenditure of no more than $1.5 million.

VHS HVAC Replacement: The Valdez High School's original HVAC system is antiquated and certain parts are difficult to operate. This phase of the project will design the replacement of the entire system. Construction is slated for 2015.

STP Outfall: This project will redirect the sewer treatment plant's effluent discharge from the unnamed drainage ditch/stream to an ocean outfall pipe which will allow the City to remain compliant with ADEC regulations.

Sewer Force Main: This project will replace or re-line the sewer force main pipe between the animal shelter lift station and the sewer treatment plant. The existing pipe is an old style of pipe which is no longer used and the pipe has had failure in several areas. The City funding is intended to be a match for a state grant.

HHES/VHS Gym Lighting: This project will replace existing gym lighting in both the Hermon Hutchens Elementary and Valdes High Schools that are old and energy inefficient.

SBH Upland Boardwalk: This phase of the project will investigate and design solutions to an ongoing erosion problem of the foundation for the Small Boat Harbor boardwalk.

Library Roof Replacement: This phase of the project will design a new roof for the Valdez Consortium Library Building. The current roof is becoming difficult to maintain and needs to be replaced. Roof replacement is slated for 2015.

City Hall Generator Replacement: This project will replace the existing (original) generator located in the basement of City Hall. Parts for the existing generator are very difficult to find. Nor does the existing generator have the capacity to fully power the entire City Hall complex in the event of an emergency. Due to the importance of maintaining a reliable power supply to City Hall and EMS/police dispatch functions, the generator is a critical piece of infrastructure.

East Pioneer Reconstruction: This project will reconstruct East Pioneer between Meals Avenue and the Richardson Highway, to include sidewalk upgrades. Design was conducted in 2013.

East Pioneer Enhancements: This project will be focused on the Meals/Pioneer intersection and will put one of the City's Beautification Plan "Node" concepts into action. This project will be designed and constructed in conjunction with the East Pioneer Reconstruction project.

Airport Plumbing & Restroom Upgrades: This project will replace corroded piping and upgrade restrooms so that they are ADA compliant.

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.

2014 Budget

350 Reserve Expenditures

Acct No	Account Description	2013 Estimated Available Balance	2014 GF Transfer In	2014 Other Funds Transfer In	2014 Transfers Out	2014 Estimated Available Funds	2014 Authorized Expenditure
	Holding Accounts						
350-0100-55000	School Budgetary Stabilization Holding	498,194	549,570	-	-	1,047,764	-
350-0202-55000	Council Contingency HOLDING	304,305	23,628	-	-	327,933	-
350-0300-55000	Revenue Reserve HOLDING	5,000,000	-	-	-	5,000,000	-
350-0315-58000	Major Renovations Reserve	12,057,116	-	-	(1,795,756)	10,261,360	-
350-0318-58000	Harbor Major Maint & Replacement*	2,775,990	173,046	326,954	-	3,275,990	-
350-0607-55000	Permanent Fund Reserve	-	2,219,897	-	-	2,219,897	-
350-1000-58000	Landfill Closure Reserve	1,376,995	275,399	-	-	1,652,394	-
	Total Holding	***22,012,599***	***3,241,540***	***326,954***	***(1,795,756)***	***23,785,337***	***-***
	PROGRAMS/GRANTS						
350-0310-55000	Major Maintenance Reserve	5,008,985	743,071	-	-	5,752,056	875,000
350-0312-55000	Sewer & Lift Station Repairs	451,935	-	-	-	451,935	451,935
350-0320-55000	Leave Liability Reserve	278,748	-	-	-	278,748	278,748
350-0400-58000	Major Equipment Reserve	998,575	1,913,007	-	-	2,911,582	2,235,500
350-5050-55000	Technology Reserve	519,683	363,231	-	-	882,914	264,149
350-0450-55000	Energy Assistance Program	897,885	-	-	-	897,885	897,885
350-0500-55000	Special Events Reserve	3,734	-	-	-	3,734	3,734
350-0600-55000	Nuisance Abatement Program	540,541	-	-	-	540,541	540,541
350-3550-49513	LEPC Grant Expense	12,143	-	-	-	12,143	12,143
352-8300	Incident Management Reserve	558,867	195,805	-	-	754,672	195,805
350-0520-55000	50th Anniversary Earthquake	5,000	-	-	-	5,000	5,000
350-5550-55000	Beautification Committee	167,050	-	-	-	167,050	167,050
	Sub Total Programs/Grants	**9,443,146**	**3,215,114**	**-**	**-**	**12,658,260**	**5,927,490**
	ROW Road Repairs						
350-1100-55000.301	*ROW Road and Sidewalk Repair*	50,015	100,000	-	-	150,015	150,015
	Total ROW Roads	***50,015***	***100,000***	***-***	***-***	***150,015***	***150,015***
	COV Properties Concrete/Asphalt Repairs						
350-1200-55000.201	*Concrete/Asphalt Repairs for COV properties*	24,942	50,000	-	-	74,942	74,942
350-1200-55000.203	*Airport Sidewalk Replacement*	50,015	-	-	-	50,015	50,015
	Total COV Properties Concrete/Asphalt Repairs	***74,957***	***50,000***	***-***	***-***	***124,957***	***124,957***
	Master Planning						
350-5520-55000.101	*Master Planning-Comprehensive/Strategic Planning*	215,000	-			215,000	215,000
350-5520-55000.107	*Master Planning-Hazard Mitigation*	140,000	-			140,000	140,000
350-5520-55000.110	*Master Planning- Water/Sewer Rate Study*	50,000	-			50,000	50,000
	Total Master Planning	***405,000***	***-***			***405,000***	***405,000***
	Land Development						
350-8000-55000.580	*Land Devlp- Snow Lots*	132,815	-	-	-	132,815	132,815
350-8000-55000.582	*Land Devlp- Misc*	640,554	-	-	-	640,554	640,554
350-8000-55000.583	*Surveying Municipal Land*	11,877	-	-	-	11,877	11,877
	Land Development	***785,246***	***-***	***-***	***-***	***785,246***	***785,246***
	Total Programs/Grants	***10,758,364***	***3,365,114***	***-***	***-***	***14,123,477***	***7,392,708***
	****Grand Total Reserve**	**32,770,963**	**6,606,654**	**326,954**	**(1,795,756)**	**37,908,814**	**7,392,708**

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

*** Total 2014 Authorized Expenditure - includes estimated prior year appropriations*

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

Project		Budget	Amendment	Amended Budget	Prior Years Actual	CY Encumbrance	CY Actual	CY Balance	Balance Forward	2014 Budget	2014 Available Budget	Completed
PRIOR YEARS												
Civic Center Fire Alarm Replace	902	60,000	250,000	310,000	281,237	-	2,971	25,792.25	25,792.25		-	X
Library/ Museum UST removal & Boilers Replace	908	250,000	375,564	625,564	576,796	14,979.27	14,887.10	18,901.61	-		-	
Library- Install Fire Alarm	1001	200,000	(70,854)	129,146	116,923	-	-	12,223.39	12,223.39		-	X
Robe River Reservoir siding & lip repair	1011	25,000	-	25,000	22,779	-	-	2,220.77	2,220.77		-	X
Harbor Restroom/ Boiler Updates	1101	50,000	150,844	200,844	199,994	-	418.32	431.68	431.68		-	X
Airport - replace exterior lighting	1107	60,000	(7,363)	52,637	33,688	-	18,948.50	-	-		-	X
Airport - replace water lines	1108	50,000	(2,742)	47,258	7,950	24,451.00	7,874.72	6,982.00			-	
Shop - office ventilation	1113	30,000	57,261	87,261	84,261	-	3,000.00	-	-		-	X
Civic Center - stairway trail & picnic shelter	1115	75,000	75,000	150,000	21,009	122,440.00	2,814.26	3,736.54	-		3,736.54	
Police Range Upgrade	1117	25,000	8,150	33,150	-	11,950.00	18,080.81	3,119.19	3,119.19		-	X
Airport Chair Replacement	1118	28,000	25,000	53,000	43,191	1,631.29	-	8,177.73	-		8,177.73	
City Hall Fire Alarm Replacement	1201	250,000	(32,000)	218,000	13,190	-	10,650	194,160	-		194,160.00	
VCT Transfer Plates Repair	1204	50,000	(43,150)	6,850	-	-	6,850	-	-		-	X
Civic Center ADA Restroom Design	1205	145,000	210,000	355,000	5,252	12,935	26,438	310,375	-		-	
Meyring Boat Park Replacement	1206	75,000	-	75,000	74,900	-	-	100	100.00		-	X
Parks - Misc. Re- paving	1207	50,000	175,000	225,000	-	7,500	-	217,500			217,500.00	
Parks - Misc. Re- fencing	1208	50,000	-	50,000	-	-	-	50,000	-		50,000.00	
Civic Center Weatherization Study/Design	1210	30,000	-	30,000	-	-	-	30,000	-		30,000.00	
SBH Piling Replacement	1214	-	35,000	35,000	30,050	-	-	4,950	4,950.00		-	X
Museum East Door Replacement	1216	-	5,150	5,150	5,150	-	-	-	-		-	X
VCT Expansion Joint Repair	1217	-	70,000	70,000	57,954	-	-	12,046	12,046.00		-	X
2013												
Teen Center HVAC Upgrades	1301	150,000	25,000	175,000	-	13,177	5,392	156,431				
Airport Mechanical Room and Boiler Upgrades	1302	100,000	-	100,000	-	6,836	8,526	84,638		150,000	234,638.00	
Baler Fire Alarm Replacement	1303	100,000	(70,000)	30,000	-	1,010	150	28,840			28,840.00	X
South Meyring Playground Replacement	1304	125,000	-	125,000	-	-	105,217	19,783			19,782.82	
Airport Fascia Repair	1305	200,000	(28,000)	172,000	-	-	-	172,000			172,000.00	
VCT Safety Railing Repair & Replacement	1306	100,000	-	100,000	-	-	-	100,000			100,000.00	
Civic Center Interior Painting	1307	100,000	50,000	150,000	-	80,400	64,808	4,792			4,792.01	X
Museum Flagmast Replacement	1308	10,000	-	10,000	-	-	4,501	5,499	5,498.67		-	X
Museum Structual Upgrades	1309	8,000	-	8,000	-	-	7,200	800	800.00		-	X
Baler Tank Roof Repair	1310	35,000	3,000	38,000	-	235	34,953	2,812	2,812.00		-	X
Dump Road Rip Rap	1311	65,000	-	65,000	-	-	63,948	1,052	1,052.00		-	X
2013 School Projects	1312	105,009	-	105,009	-	-	-	105,009			105,009.31	
Civic Center Lighting	1313	-	105,000	105,000		-	5,630	99,370			99,370.26	
Police Storage Facility	1314	-	85,000	85,000	-	-	-	85,000			85,000.00	
ARCS Transmitter	1315	-	5,000	5,000	-	-	-	5,000			5,000.00	
Police Technology Upgrade	1316	-	35,000	35,000	-	-	-	35,000			35,000.00	
								Est balance forward	131,929.23			
2014												
City Hall Day Tank & Stack Replacement	1401									$ 100,000.00		
VMF Warehouse UST Removal	1402									$ 250,000.00		
Zook Sewer Extension	1403									$ 100,000.00		
Museum Entry Door Replacement & ADA Upgrade (design)	1404									$ 25,000.00		
Water Well Control Systems	1405									$ 100,000.00		
Citywide Electrical Tracing and Labeling	1406									$ 100,000.00		
VCT Scale Tank & Piping Replacement	1407									$ 50,000.00		
								2014 New projects cost		**$ 875,000.00**		
								Est Balance forward		131,929.23		
								2014 GF Contribution		**$ 743,070.77**		

Inventory	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022	FY2023
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											
	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	07			20,328							20,328	
	LENSES		5,233	08	10						6,793					
	SOUND SYSTEM		9,763	08	15											10,000
	3D DIGITAL CINEMA PROJECTION		26,777	10	10								28,000			
	SCREEN		35,730	08	10						46,440					
	CATERING DISHWARE SET		22,000	11	15											
	DANCE FLOOR						24,000									
	STAGING						45,000									
	TOTAL CIVIC CENTER		**427,988**				**69,000**	**20,328**	**-**	**-**	**99,743**	**-**	**63,000**	**-**	**20,328**	**10,000**
Fire Department 3200																
350-0001	PUMPER TRUCK-Seagrave E1 (1109)		100,734	81	Resv	FS3										
	TANKER -Pierce/Peterbilt T4 (1110)	12	399,915	12	25	FS4										
	PUMPER /TANKER -Pierce E-4 (2625)	11	595,677	12	25	FS4										
	PUMPER /TANKER-Pierce/Velocity E-2 (0666)		511,671	10	25	FS1										
	AMBULANCE -Ford 350 4X4 EMS2 (2858)		149,639	07	15	FS1									170,000	
350-1945	AMBULANCE -Ford EMS3 (4376)		96,370	95	HD	FS4										
350-2156	TRUCK, Ford 4X4 CREW CAB UTL1 (8123)	07	34,238	06	10	FS1			55,000							
350-2176	PUMPER TRUCK ENG-12 E-One (4885)		271,169	95	20	FS3		612,850								
350-2177	PUMPER TRUCK ENG 14 E-One (4886)		271,169	95	21	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 (5697)	11	56,000	12	10	CHIEF									56,000	
	INTUBATION MANNEKIN		12,650	05	10	FS1		14,000								
	TRUCK GMC TRK1 (3886)		110,580	05	15	FS1							150,000			
	TANKER /PUMPER Peterbilt T-3 (7057)	08	237,534	09	25	FS3										
	JAWS OF LIFE (price increased)						65,000									
	WASHER/DRYER						20,000									
	SCBA fill station				20		15,000									
	DEFIBRILLATORS		58,232		5						69,000					69,000
	TOTAL FIRE DEPARTMENT		**3,147,614**				**100,000**	**626,850**	**667,850**	**35,000**	**94,000**	**-**	**150,000**	**17,000**	**226,000**	**69,000**
Police Department 3500																
102	EXPEDITION (5902) PATROL --142		44,990	10	4	PATROL	63,500						57,000			
261	EXPEDITION , (1836) CHIEF 14-LT--141		33,517	06	8	CHIEF	57,000						57,000			
132	EXPEDITION (6549) PATROL		54,999	13	6	1ST SGT						57,000				
271	EXPEDITION (5596) JAILER		41,647	7	8	JAILER		48,000								50,000
121	EXPEDITION (2246) PATROL		52,999	12	6	PATROL					57,000					
232	EXPEDITION (8197) CSO		33,576	03	HD	CSO										
131	EXPEDITION (6548) PATROL		54,999	13	6	PATROL						57,000				
ACO	EXPEDITION (6834) ANIMAL CONTROL		39,697	11	10	ANIMAL								45,000		
350-1434	DUP BASE STATION		9,834	00	14	WRK RM	16,000									
350-2776	DISPATCH CONSOLE UPDATE		72,382	04	10	DISPAT	100,000									
	RANGE TRAILER (0783)		35,000	04	20	PD										
	MURV VAN (4751)		91,120	03	20	PD										100,000
122	EXPEDITION (3725) PATROL		52,999	12	6	PATROL					57,000					
101	EXPEDITION (6906)(CHIEF)		47,764	10	7	LT				57,000						
	TOTAL POLICE DEPARTMENT		**665,523**				**236,500**	**48,000**	**-**	**57,000**	**114,000**	**114,000**	**114,000**	**45,000**	**0**	**150,000**

Inventory	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022	FY2023
Streets 4400																
	LOADER 966G (0979) #149(NEW 13-#170)		369,292	13	7	SHOP							386,000			
410-0401	BACKHOE LOADER 426B (0567)		65,800	95	20	SHOP		140,000								
	COMPACTOR BOMAG (1290)	10	46,500	06	15	SHOP								60,000		
	TRUCK-FUEL Ford F250 4X4 (0519)	10	24,302	11	10	SHOP								30,000		
	TRUCK Ford SUPERCAB 4X4 (3453)		23,432	09	10	SHOP						30,000				
440-0322	TRUCK Ford F150 4X4 (3724) NEW F250		15,632	04	10	SHOP	29,000									
440-0326	TRUCK Ford F150 4X4 W/ TOOL BOXES (3723)		15,632	04	10	SHOP	30,000									
440-185	TRUCK Ford F350 W/UTILITY BODY (8795)	12	67,355	12	12	SHOP										
440-0351	08		21,852	95	12	SHOP		35,000								
UPDATE	TRUCK International VACTOR 2100 (6200)	12	350,440	13	12	SHOP										
	SNOW BLOWER - mounted on 1997 966F		176,200	05	20	SHOP										
	SNOW BLOWER - Mounted on 1998 966F		153,800	04	20	SHOP										
	LOADER 966F - (2231) With 2005 Blower #114		226,138	97	28	SHOP										
	LOADER 966F - (2863) With 2004 Blower #111		232,000	98	26	SHOP										
	LOADER 966K - (0456) #166	11	336,203	12	7	SHOP						386,000				
	LOADER 966H - (0987) #155		279,930	07	7	BALER		386000							386,000	
	LOADER 966H- (0989) #154 (TO THE BALER)		279,930	07	7	SHOP	386,000							386,000		
	LOADER 966H - (2651) #164		309,000	10	7	SHOP				386,000						
	LOADER 966K (0804) #168	12	368,564	12	7	SHOP						386,000				
	LOADER 966K - (0455) #167	11	336,203	12	7	BALER					386,000					
	LOADER 966G - (1206) #150 (TO A BLOWER)		260,648	05	7	SHOP								386,000		
	GRADER 14H -(1591) #151	12	307,513	SUM	8	SHOP		480,000								480,000
	GRADER 14H- (0884) 14M #169		466,056	12	8	SHOP							480,000			
	GRADER 14H - (1937) #152 (new in 14)		327,940	06	8	BALER	480,000								480,000	
	EXCAVATOR 319 DLW/ TRAILER (1099) #163		281,994	09	14	SHOP										300,000
440-0182	AIR COMPRESSOR W/1000 HOSE		14,155	99	20	SHOP						22,000				
	TRAILER MESSAGE BOARD		11,226	13	10	SHOP										13,000
	TRAILER MESSAGE BOARD		11,226	13	10	SHOP										13,000
440-0182	DOZER CAT D7 (1001) # 146	02	250,000	00	20	SHOP									300,000	
440-0300	ROLLER PULL BEHIND/ Woobley		18,000	04	30	SHOP										
	LOADER 966H (1739) #156		295,709	08	7	SHOP			386,000							386,000
	GRADER 14M (0716) # 157		370,215	08	8	SHOP			470,000							
	SWEEPER, Elgin (5061)		187,350	09	10	SHOP						225,000				
	TRUCK Peterbilt W/ STELLER (7259)	09	228,262	10	10	SHOP							240,000			
	EXPEDITION (8198)			03	HD	DIRECTOR										
	GRADER 14M (1044) #162		404,000	09	8	SHOP				480,000						
	FORKLIFT	04			15	SHOP		40,000								
	TRUCK International W/ STELLAR	12	98,330	12	10	SHOP									130,000	
	EXPEDITION 7679 NEW ESCAPE			99	HD	ADMIN		26,000								
	CRANE OVERHEAD BRIDGE (2013 project)				20	SHOP										
	IT14 W/ BOOM MOWER				10	SHOP	215,000									
	TRACKLESS SIDEWALK MACHINE				10	SHOP	150,000									
	TOTAL STREET/SHOP DEPARTMENT		**7,618,177**				**1,290,000**	**1,107,000**	**856,000**	**866,000**	**386,000**	**1,049,000**	**1,106,000**	**862,000**	**1,296,000**	**1,192,000**
Harbor 4300																
430-0287	TRUCK Ford F-350 FLATBED		37,128	12	10	HARBOR									38,000	
	EXPEDTION Ford			01	HD	HARBOR										
	BOBCAT S-100 (0462)		34,985	11	10	HARBOR								38,000		
	BOBCAT S 100 (1105)		37,705	13	10	HARBOR										38,000
	BOAT Munson 21'		10,000	86	25	HARBOR		21,000								
	VAC TRAILER		28,000	97	20	SHOP				35,000						
	TRUCK Ford (6664)		18,139	05	10	HARBOR		30,000								
	MARINE TRAVELLIFT		275,250	05	20	HARBOR										
	BOAT Southern Skimmer		8,641	97	25	HARBOR									10,000	
	TOTAL HARBOR DEPARTMENT		**561,901**				**-**	**51,000**	**-**	**35,000**	**-**	**-**	**-**	**38,000**	**48,000**	**38,000**

Inventory	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022	FY2023
Port 4500																
	BOBCAT S-100 (0460)		34,589	11	12	VCT										38,000
	BOBCAT S-100 (1106)		37,392	13	12	AIRPORT										
	TRUCK Ford F-250 (1698)		27,537	12	12	VCT										
	TRUCK Ford F-150 (0902)		31,074	08	12	AIRPORT							35,000			
	TOTAL PORT DEPARTMENT		**130,592**				**-**	**-**	**-**	**-**	**-**	**-**	**35,000**	**-**		
Engineering 5780																
	ESCAPE Ford (0518)		24,453	13	10	AIRPORT										26,000
	HD															
540-00312	ESCAPE Ford (0834)		18,023	05	10	AIRPORT		26,000								
	TOTAL ENGINEERING DEPARTMENT		**42,476**				**-**	**26,000**	**-**	**-**	**-**	**-**	**-**	**-**	0	26,000
Building & Maint 4200																
	TRUCK Ford 4x4 F350 (4058)		27,000	06	10	B&G			40,000							
546-0258	TRUCK Chevy With Bugger (1365)		13,893	92	HD	B&G										
	TRUCK-Ford F-350 (0282)		39,005	13	10	B&G										40,000
546-0036	VAN Ford (3932)		29,400	04	10	B&G	40,000									
	TRUCK Ford F-350 (2318)		31,812	08	10	B&G					40,000					
	BOBCAT-5600 TOOL CAT (4081)		66,140	09	10	B&G						75,000				
	LOADER 906H (0421) #161		86,565	09	7	B&G			100,000							100,000
	MAN LIFT-GENIE Z45/25J (0034)			02	13	B&G		70,000								
	FORKLIFT- New building					B&G	40,000									
	TOTAL BUILDING MAINT DEPARTMENT		**293,815**				**80,000**	**70,000**	**140,000**	**-**	**40,000**	**75,000**	**-**	**-**	**0**	**140,000**
Community Development 5500																
550-0156	ESCAPE Ford (0833)		18,023	05	10			26,000								
	COMMUNITY DEVELOPMENT DEPARTMENT		**18,023**				**-**	**26,000**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**0**
Parks & Rec 6200 & 6500																
	CHIPPER PORTABLE WOOD/BRUSH	13	27,950	08	12	VARIOUS										
620-0671	TRUCK Chev 4X4 PU W/ Utility box (5513)		24,606	97	12	PARKS		35,000								
620-0673	TRAILER TILT Model DPKZ4TE (0830)		11,548	98	30	SHOP										
620-0684	GROOMER PISTEN BULLY (0668)		151,263	05	13	PARKS					237,000					
	GROOMER PISTEN BULLY (1711)		236,200	12	13	PARKS										
	EXPEDITION Ford			00	HD	PARKS										
620-0588	TRUCK Ford F25O (0141)		17,769	04	12	PARKS			38,000							
	TRUCK Ford F-350 (1697)		33,624	12	12	PARKS										
	TRACTOR John Deere(2051)		43,843	09	15	PARKS										
	TOTAL PARKS & REC		**546,803**				**-**	**35,000**	**38,000**	**-**	**237,000**	**-**	**-**	**-**	0	0

Inventory	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022	FY2023
Water 7100																
710-0020	ENGINE 195 BHP		24,000	81	30											
710-0118	TURBINE LINE SHAFT 4 ST		12,000	89	30	WW4						15,000				
710-0203	ENGINE 250 BHP John Deere DIESEL		30,000	99	30	WW3										
710-0004	TURBINE 150 HP ELECTRIC		20,000	03	30	WW3										
710-0022	MOTOR 200 HP ELECTRIC		10,000	81	30	WW4										
710-0048	GENERATOR 60KW MD60R0781		15,000	75	34	WW1										
710-0228	GENERATOR UNIT - 60KW RR Well House		21,543	05	30	WW 7										
710-0235	PUMP 6" PORTABLE		13,000	96	30	WHRSE										
720-806	TRUCK Ford 250 EXT CAB (9594)		19,675	04	11	STP		35,000								
	TOTAL WATER DEPARTMENT		**165,218**				**-**	**35,000**	**-**	**-**	**-**	**15,000**	**-**	**-**	**0**	**0**
Sewer 7200																
720-0246	GENERATOR Lugger DIESEL		20,000	00	25	SPS4										
720-0266	GENERATOR		16,000	99	30	SPS 3										
720-0256	GENERATOR		20,000	99	30	SS1										
720-0277	VAN Ford (3933)		31,463	04	12	STP			40,000							
730-0074	LOADER 906 (1417)		79,000	00	HD	STP										
	PUMP Godwin (6241)		32,722	10	20	STP										
	HOSE REEL SYSTEM LOW PROFILE		94,896	10	20	STP										
	TOTAL SEWER DEPARTMENT		**294,081**				**-**	**-**	**40,000**	**-**	**-**	**-**	**-**	0	0	0
Solid Waste 7300																
	TRUCK CAT 730 EJECTOR	**13**	318,500	08	10	BALER										320,000
	TRASH TRUCK -HEIL/MAC REARLOAD (4995)		218,129	11	7	BALER					250,000					
730-0020	TRUCK Ford F-150 with FUEL TANK (2763)		26,775	11	12	BALER										30,000
730-0063	TRASH TRUCK- HEIL/PETERBILT FRT LD (9460)		232,700	10	7	BALER				280,000						
730-0076	TRASH TRUCK- HEIL/AUTOCAR FRT LD (0043)		192,980	04	HD	BALER										
160	LOADER 904B (0912) #160		83,111	07	7	BALER	100,000							100,000		
730-0067	TRUCK Ford Supercab F150 4X4 (0231)		19,996	03	12	BALER		40,000								
730-0059	CONVEYOR CB-72-47.5-10		70,000	05	9	BALER	80,000									
	BALER-L100S BADGER		483,602	09	20	BALER										
6568	TRASH TRUCK- CCC/HEIL REAR LOADING		202,980	04	HD	BALER										
	BALER-TC-710		11,132	10	20	BALER										
	TRUCK International W/STELLAR (7243) surplus 13		80,636	92	HD	BALER										
8458	TRASH TRUCK- HEIL/PETERBILT FRONT LOAD		211,700	08	7	BALER	280,000							280000		
	DOZER D8L (0977) #158	08	110,000	84	10	BALER					250,000					
	TRUCK Ford F-550 W/ STELLER (4941)		41,885	08	10	BALER					45,000					
	TRUCK Peterbilt W/ STELLER (1533)		158,829	09	8	BALER				190,000						
620-0676	COLLECTION BOX Haul Off ON F550		43,190	10	10	BALER							45,000			
	TOTAL SOLID WASTE DEPARTMENT		**2,187,645**				**460,000**	**40,000**	**-**	**470,000**	**545,000**	**-**	**45,000**	**380,000**	**0**	**30,000**
Finance 5200																
	FOLDING AND ENVELOPE INSERTING MACHINE		8,800	13	5	CITY HALL					10,000					10,000
	TOTAL FINANCE DEPARTMENT		**8,800**													
Hospital 0200																
	BOBCAT TOOL CAT 5600 (3141)		59,412	13	10	HOSPITAL										60,000
	TRUCK Chevy				HD	HOSPITAL										
	TOTAL HOSPITAL DEPARTMENT		**59,412**													
IT 5050																
	ESCAPE Ford		25,026	13	10	CITY HALL										25,000
	TOTAL IT DEPARTMENT		**25,026**													
							2,235,500	2,085,178	1,741,850	1,463,000	1,515,743	1,253,000	1,513,000	1,342,000	1,590,328	1,655,000
	GRAND TOTALS "14" BASIS YEAR						**-**	**2,137,307**	**1,828,943**	**1,572,725**	**1,667,317**	**1,409,625**	**1,739,950**	**1,576,850**	**1,908,394**	**2,027,375**
	TOTALS INFLATED AFTER 2013@ 2.5% PER YEAR															
								102.50%	105.00%	107.50%	110.00%	112.50%	115.00%	117.50%	120.00%	122.50%
	ANNUAL AVERAGE OVER TEN YEARS		**2,210,399**													
	2012 offset form ME Sales		297,392													
	GF Contribution for 2014		**1,913,007**													

2014 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
Desktop Computers								
Normal desktop Computers	57	$ 1,125.00	3	$21,375	$21,375	$21,375	$21,375	$21,375
POS equipment			3		$1,623			$1,623
High-end Desktop Computers	9	$ 1,567.00	3	$4,701	$4,701	$4,701	$4,701	$4,701
Laptops	19	$ 1,729.00	3	$10,950	$10,950	$10,950	$10,950	$10,950
Desktop computer subtotal	**85**			**$ 37,027.00**	**$ 38,650.00**	**$ 37,027.00**	**$ 37,027.00**	**$ 38,650.00**
Servers								
BES Server	1	$ 5,650.00	3	$5,650			$5,650	
Terminal Server	1	$ 4,900.00	3		$4,900.00			$4,900.00
Mail Server	1	$ 8,225.00	3			$8,225		
Domain Controller 1	1	$ 5,900.00	3			$5,900		
Domain Controller 2	1	$ 5,900.00	3			$5,900		
Data Server	1	$ 8,600.00	3			$8,600		
Spooler	1	$ 4,900.00	3		$4,900.00			$4,900.00
GIS Data Server	1	$ 8,900.00	3		$8,900.00			$8,900.00
CAD Servers	1	$ 16,000.00	3	$16,000			$16,000	
Finance Servers	1	$ 14,500.00	3	$14,500			$14,500	
911 Servers and dispatch consoles	1	$ 49,000.00	3			$49,000.00		
Mobile Connectivity Controllers/AP	1	$ 38,000.00	3			$38,000		
Access Control/badging server - grant purch	1	$ 3,985.00	3			$3,985		
Records Mgmt - servers, tablets, BKUP	1	$ 72,000.00	3		$72,000.00			$72,000.00
Tsunami monitoring/warning server - grant purch	1	$ 7,500.00	3		$7,500.00			$7,500.00
Camera DVR system - grant purch	1	$ 7,200.00	3			$7,200		
Port Camera DVR/PC system -grant purch	1	$ 15,500.00	3			$15,500		
Stancil voice recording system - grant purch	1	$ 18,000.00	3	$18,000			$18,000	
Database Server	1	$ 6,650.00	3		$6,650.00			$6,650.00
Disaster Recovery Disk Backup System	1	$ 12,650.00	3			$12,650		
KCC Server	1	$ 3,875.00	3	$3,875			$3,875	
Public Safety Arbitrator Video Archive server	1	$ 10,175.00	3			$10,175		
IamResponding Equipment	1	$ 2,500.00	3			$2,500		
Systems Management Server	1	$ 4,250.00	3		$4,250.00			$4,250.00
Mail Relay/AV/SPAM Server	1	$ 4,400.00	3		$4,400.00			$4,400.00
Server subtotal				**$ 58,025.00**	**$ 113,500.00**	**$ 167,635.00**	**$ 58,025.00**	**$ 113,500.00**

2014 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	**2014**	**Projected 2015**	**Projected 2016**	**Projected 2017**	**Projected 2018**
Network								
Remote Site Connectivity Infrastructure		$ 30,000.00	4		$30,000.00			
Network Switch Replacement (1/4 per year)		$ 37,000.00	4	$9,250.00	$9,250.00	$9,250.00	$9,250.00	$9,250.00
Firewall Equipment	1	$ 15,400.00	4			$15,400.00		
Network IDS\IPS System	1	$ 4,200.00	3		$4,200.00			$4,200.00
Network Security Monitoring System	1	$ 12,125.00	4	$12,125.00				$12,125.00
Central UPS for Servers	1	$ 17,800.00	6					$17,800.00
Large format scanner/copier - ComDev	1	$ 16,000.00	6					$16,000.00
Large format color plotter - ComDev	1	$ 11,500.00	4				$11,500.00	
High speed network printers - Finance	2	$ 4,000.00	4		$8,000.00			
High speed color network printer - tabloid	1	$ 3,750.00	3		$3,750.00			$3,750.00
Network printers - Other than Finance (1/4 per year)		$ 16,200.00	4	$4,050	$4,050	$4,050	$4,050	$4,050
Network Subtotal				**$ 25,425.00**	**$59,250**	**$ 28,700.00**	**$ 24,800.00**	**$67,175**

2014 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
Annual Software Maintenance	Dept	Renewal Date						
CAD/Fire/LRMS System	PS	May		$27,500	$27,500	$27,500	$27,500	$27,500
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		$3,650	$3,650	$3,650	$3,650	$3,650
Tritech 911, Inc	PS	Sept		$7,875	$32,162	$32,162	$32,162	$32,162
AccessData	PS	Oct		$1,680	$1,680	$1,680	$1,680	$1,680
ARK Annual Support	PS	June		$195	$195	$195	$195	$195
ESRI support and Licenses	GIS	March		$19,500	$19,500	$19,500	$19,500	$19,500
Financial System w/ Tax	FIN	Jan		$30,355	$31,873	$31,873	$31,873	$31,873
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		$1,148	$1,148	$1,148	$1,148	$1,148
PA annual support/updates	IT	May		$9,900	$9,900	$9,900	$9,900	$9,900
UPS annual maint	IT	Feb		$1,215	$1,215	$1,215	$1,215	$1,215
Network Instruments	IT	Feb		$545	$545	$545	$545	$545
Support 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		$1,358	$1,358	$1,358	$1,358	$1,358
Meeting Matrix	CIV	Oct		$300	$300	$300	$300	$300
Caterease	CIV	Jan		$350	$350	$350	$350	$350
Ready Theater Systems	CIV	March		$425	$425	$425	$425	$425
Facility Management	ENG	Sept		$2,434	$2,494	$2,494	$2,434	$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
KIP Scanner support	CD	Jan		$1,380	$1,380	$1,380	$1,380	$1,380
Reservation Software Support -Envisionware	LIB	July		$525	$525	$525	$525	$525
TWIC/Access Control System	PORT	Nov		$6,690	$6,690	$6,428	$6,690	$6,690
Records Management Application Support	CLRK	March		$9,250	$9,250	$9,250	$9,250	$9,250
Software Maintenance Subtotal				**$ 143,672.00**	**$ 169,536.75**	**$ 169,275.00**	**$ 169,477.00**	**$ 169,537.00**
Annual Software Maintenance Subtotal				$ 143,672.00	$ 169,536.75	$ 169,275.00	$ 169,477.00	$ 169,537.00
Technology Equipment Subtotal				$ 120,477.00	$ 211,400.00	$ 233,362.00	$ 119,852.00	$ 219,325.00
Grand Total				**$ 264,149.00**	**$ 380,936.75**	**$ 402,637.00**	**$ 289,329.00**	**$ 388,862.00**
					2.5%	*5.0%*	*7.5%*	*10.0%*
	Average	$ 363,230.98		$ 264,149.00	$ 390,460.17	$ 422,768.85	$ 311,028.68	$ 427,748.20

2014 Budget

Department: 352 Incident Management Reserve

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 CM Recommended	2014 Council Approved
352-8300-41150	Temp Wages - Preparedness	-	-	-	200,000	200,000	85,825	153,544	153,544
352-8300-41200	Overtime - Preparedness	-	-	-	-	1,458	1,458	-	-
352-8300-41300	Benefits - Preparedness	-	-	-	150,000	148,542	12,000	11,761	11,761
352-8300-55000	Incident Mgmt Reserve	-	-	-	200,000	200,000	-	-	-
352-8300-55010	Emergency Preparedness	-	-	-	134,150	134,150	26,000	89,750	30,500
	Total	**-**	**-**	**-**	**684,150**	**684,150**	**125,283**	**255,055**	**195,805**

** Estimated available balance at 12/31/2013 $558,867*

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.

2014 Budget

Department: 402 Harbor Fund Revenues

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Department Requested	2014 CM Recommended	2014 Council Approved
402-0000-34000	Berth Rental	347,509	395,886	420,840	471,022	471,022	463,436	513,904	513,904	513,904
402-0000-34002	Transient Berth Fees	238,599	295,440	307,432	348,834	348,834	284,965	366,276	366,276	366,276
402-0000-34004	Grid Use	2,035	1,508	3,281	3,100	3,100	2,053	2,500	2,500	2,500
402-0000-34006	Boat Lift Fees	49,520	50,150	60,440	60,000	60,000	69,515	60,000	60,000	60,000
402-0000-34008	Shower Fees	6,468	7,768	7,704	6,500	6,500	10,212	7,500	7,500	7,500
402-0000-34010	Electricity	98,080	119,573	144,322	110,000	110,000	125,631	110,000	110,000	110,000
402-0000-34012	Electric Installation Fees	4,700	4,940	4,720	4,400	4,400	4,720	4,400	4,400	4,400
402-0000-34024	Slip Listing Fee	14,106	13,150	13,400	12,000	12,000	11,609	10,000	10,000	10,000
402-0000-34030	Launch Fees	25,447	23,837	21,323	22,500	22,500	21,070	22,500	22,500	22,500
402-0000-34032	Hoist and Crane Fees	3,528	8,593	11,340	8,000	8,000	9,910	8,500	8,500	8,500
402-0000-34040	Boat Storage	59,882	68,998	75,620	65,000	65,000	74,038	70,000	70,000	70,000
402-0000-34050	Maintenance Pad Fee	22,595	17,280	25,945	13,000	13,000	26,000	13,000	13,000	13,000
402-0000-34160	Other Services & Sales	-	16	-	-	-	-	-	-	-
402-0000-34950	Other Harbor Revenue	3,409	9,528	4,815	7,000	7,000	13,417	8,000	8,000	8,000
402-0000-36110	Interest Income	8,448	20,050	10,052	10,000	10,000	10,000	10,000	7,500	7,500
402-0000-36140	Harbor A/R Int/ Late Charges	1,106	1,772	1,459	1,500	1,500	2,034	1,750	1,750	1,750
402-0000-39510	Harbormaster Convention Revenu	-	-	-	10,000	10,000	10,000	-	-	-
402-0000-39600	Recovery of Written off Accoun	-	-	348	-	-	-	-	-	-
402-0000-39610	Cash Over/Short	8	-	(10)	-	-	-	-	-	-
402-3340-33530	Raw Fish Tax	127,685	521,771	274,353	150,000	150,000	150,000	312,379	312,379	312,379
402-3340-33540	Shared Fisheries Business Tax	37,699	24,852	-	23,000	23,000	31,222	35,396	35,396	35,396
	Total Revenue	***1,050,824***	***1,585,111***	***1,387,385***	***1,325,856***	***1,325,856***	***1,319,832***	***1,556,105***	***1,553,605***	***1,553,605***
	Transfers In									
402-0050-39100	Transfer from General Fund	13,600	38,000	32,581	-	19,200	19,200	-	-	-
402-0050-39130	Transfer from Debt Service	-	-	78,000	-	-	-	-	-	-
	Total Transfers In	***13,600***	***38,000***	***110,581***	***-***	***19,200***	***19,200***	***-***	***-***	***-***
	Total Revenues and Transfers In	**1,064,424**	**1,623,111**	**1,497,966**	**1,325,856**	**1,345,056**	**1,339,032**	**1,556,105**	**1,553,605**	**1,553,605**

2014 Budget

Department: 402 Harbor Fund Expenditures

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
402-4300-41100	Salaries and Wages	259,201	305,112	283,480	354,744	354,744	298,375	352,622
402-4300-41150	Temporary Wages	91,645	87,195	105,850	111,494	111,494	109,074	117,338
402-4300-41200	Overtime	3,024	2,861	4,813	6,064	6,064	5,958	8,228
402-4300-41300	Benefits	163,733	216,706	233,995	257,280	257,280	220,546	269,492
402-4300-43400	Contractual Services	7,965	12,207	36,497	37,710	45,710	43,589	49,800
402-4300-44310	Vehicle Maintenance	651	220	151	500	500	255	500
402-4300-44320	Building & Grounds Maintenance	21,426	21,510	23,480	24,200	32,976	31,240	31,035
402-4300-44420	Equipment Rental	60	195	-	500	500	200	500
402-4300-45300	Communications/Postage	6,702	7,828	8,278	9,332	9,332	9,292	10,625
402-4300-45400	Advertising & Promotion	3,427	2,636	4,257	3,500	5,700	4,026	3,500
402-4300-45500	Reproduction & Copying	1,163	4,152	2,921	4,640	4,640	3,500	4,000
402-4300-45650	Harbormaster Conference	-	-	-	10,000	10,000	10,000	-
402-4300-45800	Travel & Transportation	4,175	1,860	6,746	4,000	4,000	3,745	11,000
402-4300-45900	Training	4,598	450	869	1,250	1,250	1,139	2,000
402-4300-46100	Office Supplies	2,732	6,496	3,225	5,250	5,250	4,552	6,250
402-4300-46120	Operating Supplies	4,667	10,785	3,962	9,203	9,203	7,748	10,700
402-4300-46200	Heating	11,763	16,465	13,000	16,800	16,800	14,277	15,750
402-4300-46220	Electricity	128,052	170,366	201,276	210,000	210,000	201,614	210,000
402-4300-46260	Vehicle & Equipment Fuels	3,577	5,389	7,678	7,000	7,000	6,221	6,500
402-4300-46400	Dues & Subscriptions	860	1,009	797	1,160	1,160	1,178	960
402-4300-46500	Clothing	1,446	1,499	1,448	1,500	1,500	1,348	1,500
402-4300-46610	Hazmat Supplies	989	2,191	1,063	2,000	2,000	1,744	2,000
402-4300-46700	Parts & Supplies for Equipment	17,185	22,067	27,031	20,000	20,000	18,674	22,000
402-4300-47300	Other Capital Equipment	8,948	5,250	29,295	16,981	16,981	16,143	9,951
402-4300-47430	Office/Capital Expense	8,046	-	-	4,520	4,744	4,744	8,900
402-5700-45200	Insurance	72,057	57,241	23,603	75,000	75,000	75,000	62,000
402-5700-48500	Contingencies - Harbor Ins	5,599	-	-	9,500	9,500	9,500	9,500
	Total Expenses	***833,691***	***961,691***	***1,023,716***	***1,204,128***	***1,223,328***	***1,103,682***	***1,226,651***
402-0050-49140	Transfer to Reserve Fund	191,410	538,613	243,002	121,729	121,729	-	326,954
	Total Transfers Out	***191,410***	***538,613***	***243,002***	***121,729***	***121,729***	***-***	***326,954***
	Total Expenses and Transfers Out	**1,025,101**	**1,500,304**	**1,266,718**	**1,325,857**	**1,345,057**	**1,103,682**	**1,553,605**

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.

2014 Budget

Department: 401 Port Fund Revenues

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
401-0000-34210	Unarmed Security Watchman	7,443	7,150	-	1,950	1,950	910	910
401-0000-34220	Armed Security Guard	15,295	24,890	37,003	18,000	18,000	11,800	11,970
401-0000-36110	Interest Income	4,350	5,603	2,932	1,150	1,150	1,800	1,150
401-0000-36140	Interest-A/R Pen	-	-	-	-	-	-	-
401-0000-36200	Property Rentals	54,109	-	8,320	-	-	-	-
401-0000-36204	Kelsey Dock Plaza Rentals	440	350	170	200	200	190	200
401-0000-36220	VCT Use Agreement	-	21,080	21,501	24,308	24,308	24,308	24,565
401-0000-36222	Warfage Discount VCT 20%	(10,968)	(17,693)	(21,861)	-	-	-	-
401-0000-36224	Warehouse Rent	-	28,338	35,356	28,800	28,800	28,800	28,800
401-0000-36228	Port Water Connect VCT	45	90	135	135	135	270	225
401-0000-36250	Stevedoring Permit	-	-	-	6,334	6,334	6,334	6,524
401-0000-36310	Port Dockage VCT	95,544	125,211	133,269	94,000	94,000	97,000	97,200
401-0000-36320	Dockage Surcharge VCT	867	896	640	-	-	-	-
401-0000-36322	Dockage Discount VCT 20%	(20,541)	(25,102)	(19,947)	-	-	-	-
401-0000-36332	Port Dockage Kelsey Dock	6,902	13,186	21,925	8,000	8,000	5,000	4,800
401-0000-36334	Dockage Discount Kelsey D 20%	(283)	-	-	-	-	-	-
401-0000-36336	Dockage Waiver Kelsey Dock	-	-	102	-	-	-	-
401-0000-36340	Port Wharfage VCT	97,425	61,542	125,597	100,000	100,000	100,000	100,000
401-0000-36346	Port Hazmat Wharfage VCT	23,986	33,649	32,235	-	-	-	-
401-0000-36354	Port Wharfage Kelsey Dock	116	33	-	-	-	-	-
401-0000-36358	Port Electricity Billed	19,361	26,101	27,682	28,000	28,000	32,000	32,000
401-0000-36360	Port Parking with Electric VCT	22,548	13,400	43,360	40,000	40,000	40,000	40,000
401-0000-36362	Port Parking VCT	2,964	606	192	1,000	1,000	-	-
401-0000-36364	Demurrage VCT	-	-	6,216	800	800	14,100	14,000
401-0000-36366	Port Storage VCT	304	1,552	1,425	700	700	1,229	1,229
401-0000-36374	Port Water Connect Kelsey Dock	45	90	-	135	135	45	90
401-0000-36382	Fuel Transfer Kelsey Dock	51	478	240	500	500	2,060	2,000
401-0000-39510	Other Misc Revenue - Port	19,281	45	2,378	-	-	-	-
401-3340-31700	Cruise Ship Passenger Tax	31,730	-	-	-	-	-	-
	Total Revenue	***371,011***	***321,493***	***458,868***	***354,012***	***354,012***	***365,846***	***365,663***
	Transfers In							
401-0050-39100	Transfer from General Fund	155,773	268,801	303,769	272,035	287,035	287,035	273,548
401-0050-39140	Transfer from Reserve Fund	-	-	18,371	-	-	-	
	Transfers In Total	***155,773***	***268,801***	***322,140***	***272,035***	***287,035***	***287,035***	***273,548***
	Total Revenues and Transfers In	**526,784**	**590,294**	**781,009**	**626,047**	**641,047**	**652,881**	**639,211**

2014 Budget

Department: 401 Port Fund Expenditures

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
401-4500-41100	Salaries and Wages	175,737	182,969	198,635	186,281	186,281	186,281	185,847
401-4500-41150	Temporary Wages	13,240	17,799	13,187	18,128	18,128	18,128	12,240
401-4500-41200	Overtime	11,777	14,603	19,512	16,729	16,729	10,000	16,194
401-4500-41300	Benefits	107,849	128,826	157,564	134,475	134,475	134,475	138,846
401-4500-43400	Contractual Services	26,529	15,144	14,504	20,935	20,935	20,935	20,935
401-4500-44310	Vehicle Maintenance	95	256	326	400	400	300	400
401-4500-44320	Building & Grounds Maintenance	18,917	20,885	11,986	9,200	9,200	8,600	9,200
401-4500-45300	Communications/Postage	6,882	6,371	6,336	7,700	7,700	6,600	7,700
401-4500-45400	Advertising & Promotion	360	13	1,341	500	500	900	900
401-4500-45500	Reproduction & Copying	600	1,193	874	2,000	2,000	2,000	2,000
401-4500-45800	Travel & Transportation	7,087	6,860	4,495	9,000	9,000	5,500	14,000
401-4500-45900	Training	1,080	1,826	740	3,050	3,050	1,400	3,250
401-4500-46100	Office Supplies	322	498	323	350	350	350	350
401-4500-46120	Operating Supplies	10,941	8,278	9,428	9,000	9,000	9,000	10,900
401-4500-46200	Heating	1,614	2,982	3,550	3,500	3,500	3,500	4,000
401-4500-46220	Electricity	122,455	119,515	170,061	160,000	171,000	160,000	175,000
401-4500-46260	Vehicle & Equipment Fuels	3,921	4,330	3,922	5,000	5,000	4,500	5,000
401-4500-46400	Dues & Subscriptions	895	895	895	1,599	1,599	1,599	1,000
401-4500-46500	Clothing	497	328	925	700	700	700	700
401-4500-46700	Parts & Supplies for Equipment	1,506	722	573	600	600	800	800
401-4500-47300	Other Capital Equipment	-	-	9,686	9,500	9,500	7,997	-
401-4500-47430	Office/Capital Expense	11,211	10,590	-	3,400	3,400	3,181	9,450
401-4500-54000	Misc. Marketing	1,869	1,388	1,989	4,000	8,000	8,000	4,000
401-5700-45200	Insurance	18,780	14,837	6,294	20,000	20,000	20,000	16,500
	Total	**544,163**	**561,107**	**637,145**	**626,047**	**641,047**	**614,746**	**639,211**

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.

2014 Budget

Department: 510 Airport Fund Revenues

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
510-0000-34134	Airport Vending Leases	-	-	206	217	217	217	217
510-0000-36110	Interest Income	4,325	5,847	2,932	227	227	1,000	100
510-0000-36140	Interest Charges on A/R and Ci	-	-	-	-	-	1,065	-
510-0000-36200	Property Rentals	141,238	136,118	142,535	150,114	150,114	143,040	145,658
	Total Revenues	**145,563**	**141,965**	**145,673**	**150,558**	**150,558**	**145,322**	**145,975**
	Transfers In							
510-0050-39100	Transfer from General Fund	222,466	214,815	269,981	238,360	238,360	238,360	234,634
510-0050-39140	Transfer from Reserve	-	-	6,124	-	-	-	
	Total Transfers In	***222,466***	***214,815***	***276,105***	***238,360***	***238,360***	***238,360***	***234,634***
	Total Revenues and Transfars in	**368,029**	**356,780**	**421,778**	**388,918**	**388,918**	**383,682**	**380,609**

2014 Budget

Department: 510 Airport Fund Expenditures

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
510-4600-41100	Salaries and Wages	42,761	44,522	49,300	43,017	43,017	43,017	43,229
510-4600-41200	Overtime	495	693	581	1,667	1,667	1,667	1,647
510-4600-41300	Benefits	23,753	27,858	35,856	29,068	29,068	29,068	30,368
510-4600-43400	Contractual Services	31,392	31,244	35,238	38,000	38,000	37,000	36,700
510-4600-44320	Building & Grounds Maintenance	2,320	3,957	3,638	5,000	5,000	4,000	5,000
510-4600-44400	Rent	31,515	31,515	31,515	31,515	31,515	31,515	31,515
510-4600-45300	Communications/Postage	1,578	1,688	1,703	1,950	1,950	1,900	1,950
510-4600-45500	Reproduction & Copying	546	683	423	700	700	700	700
510-4600-46120	Operating Supplies	7,998	2,606	1,798	3,000	3,000	3,000	3,000
510-4600-46200	Heating	62,276	131,732	117,358	140,000	140,000	115,000	130,000
510-4600-46220	Electricity	66,708	74,143	83,588	87,000	87,000	90,000	90,000
510-4600-46260	Vehicle & Equipment Fuels	3,867	4,825	4,021	5,000	5,000	5,000	5,000
510-5700-45200	Insurance	1,417	1,257	481	3,000	3,000	3,000	1,500
	Total	**276,626**	**356,722**	**365,500**	**388,917**	**388,917**	**364,867**	**380,609**

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.

2014 Budget

Department: Utilities Revenues

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
403-0000-34014	Water/ Meter Fees	3,199	4,890	2,744	4,000	4,000	2,584	3,000
403-0000-34016	Water Service Fee	165,303	266,745	264,077	295,000	295,000	268,000	270,000
403-0000-34110	VCT Water Service	27	36	33	-	-	-	-
403-0000-34160	Other Services & Sales	21	250	-	-	-	-	-
403-0000-34220	City Dock Water	192	6	52	-	-	-	-
403-0000-34410	Sewer Connect Fees	600	900	2,000	550	550	1,400	1,000
403-0000-34420	Sewer User Fees	162,601	304,616	303,359	315,000	315,000	295,000	300,000
403-0000-36110	Interest Income	15,769	24,721	11,524	5,000	5,000	-	5,000
403-0000-36140	Interest Charges on A/R and Ci	-	-	-	-	-	-	-
	Total Revenues	***347,713***	***602,164***	***583,789***	***619,550***	***619,550***	***566,984***	***579,000***
	Transfers In							
403-0050-39100	Transfer from General Fund	610,559	741,423	602,809	689,698	783,998	783,998	758,268
403-0050-39140	Transfer from Reserve Fund	-	-	-	-	-	-	
	Total Transfers In	***610,559***	***741,423***	***602,809***	***689,698***	***783,998***	***783,998***	***758,268***
	Total Revenues and Transfers In	**958,272**	**1,343,587**	**1,186,598**	**1,309,248**	**1,403,548**	**1,350,982**	**1,337,268**

2014 Budget

Department: 7100 Water Department Expenditures

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Adopted
403-5700-45200	Insurance	4,841	5,028	1,924	10,000	10,000	5,000	4,000
403-7100-41100	Salaries and Wages	166,148	177,353	186,852	196,938	196,938	196,938	199,907
403-7100-41200	Overtime	5,077	14,213	12,029	11,439	11,439	11,439	12,928
403-7100-41300	Benefits	93,927	115,081	137,507	127,473	127,473	127,473	133,653
403-7100-43200	Professional Fees & Services	-	-	105	100	100	100	100
403-7100-43400	Contractual Services	33,930	5,940	5,201	8,000	8,000	8,000	8,000
403-7100-43424	Permits	250	250	766	841	841	841	841
403-7100-44320	Building & Grounds Maintenance	74	75	-	-	-	-	-
403-7100-44420	Equipment Rental	75	-	-	300	300	300	300
403-7100-45300	Communications/Postage	12,037	13,198	13,359	18,700	18,700	18,200	18,200
403-7100-45400	Advertising & Promotion	110	139	221	350	350	300	300
403-7100-45500	Reproduction & Copying	972	950	550	600	600	520	600
403-7100-45800	Travel & Transportation	1,650	1,721	3,538	7,576	7,576	6,600	8,180
403-7100-45900	Training	2,671	2,208	1,220	4,100	4,100	4,100	2,600
403-7100-46100	Office Supplies	-	42	96	100	100	100	100
403-7100-46120	Operating Supplies	7,073	11,282	11,732	12,600	12,600	12,600	12,600
403-7100-46200	Heating	4,634	3,925	4,382	4,800	4,800	4,800	4,800
403-7100-46220	Electricity	182,352	271,834	289,441	300,000	380,000	290,000	315,000
403-7100-46260	Vehicle & Equipment Fuels	3,704	4,617	4,680	5,000	5,000	5,000	5,000
403-7100-46400	Dues & Subscriptions	1,153	1,202	659	1,919	1,919	1,956	1,660
403-7100-46500	Clothing	1,229	1,044	894	900	900	900	900
403-7100-46700	Parts & Supplies for Equipment	11,026	14,997	13,995	12,000	12,000	12,000	12,000
403-7100-47300	Other Capital Equipment	4,443	-	-	-	-	-	-
403-7100-47430	Office/Capital Expense	-	2,620	-	-	-	-	-
	Total	**537,377**	**647,717**	**689,151**	**723,736**	**803,736**	**707,167**	**741,669**

2014 Budget

Department: 7200 Sewer Department Expenditures

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
403-7200-41100	Salaries and Wages	166,147	177,352	186,851	194,338	194,338	194,338	199,907
403-7200-41200	Overtime	5,077	14,213	12,028	11,439	11,439	11,439	12,928
403-7200-41300	Benefits	94,118	118,331	141,086	130,073	130,073	130,073	133,653
403-7200-43200	Professional Fees & Services	-	-	140	300	300	300	250
403-7200-43400	Contractual Services	985	3,859	3,075	4,500	4,500	4,500	4,500
403-7200-43424	Permits	1,935	1,830	2,196	2,271	2,271	2,271	2,271
403-7200-44310	Vehicle Maintenance	-	212	-	-	-	-	-
403-7200-44320	Building & Grounds Maintenance	-	-	1,400	1,500	1,500	1,500	1,500
403-7200-44420	Equipment Rental	-	-	-	150	150	-	100
403-7200-45300	Communications/Postage	11,022	9,849	11,791	14,600	14,600	14,600	14,600
403-7200-45400	Advertising & Promotion	-	-	188	200	200	-	200
403-7200-45800	Travel & Transportation	1,400	802	3,894	4,412	4,412	3,500	4,740
403-7200-45900	Training	1,490	144	1,456	3,100	3,100	1,500	1,600
403-7200-46100	Office Supplies	78	136	140	100	100	100	100
403-7200-46120	Operating Supplies	7,822	9,424	9,821	10,000	10,000	10,000	10,000
403-7200-46200	Heating	986	1,921	1,014	2,000	2,000	2,000	2,000
403-7200-46220	Electricity	157,960	162,132	191,044	190,000	204,300	170,000	190,000
403-7200-46260	Vehicle & Equipment Fuels	3,704	4,617	4,680	5,000	5,000	5,200	5,700
403-7200-46400	Dues & Subscriptions	70	284	-	130	130	78	150
403-7200-46500	Clothing	1,313	443	462	1,400	1,400	1,400	1,400
403-7200-46700	Parts & Supplies for Equipment	9,736	24,645	9,026	10,000	10,000	10,000	10,000
403-7200-47300	Other Capital Equipment	-	8,000	-	-	-	-	-
	Total	**463,843**	**538,192**	**580,291**	**585,513**	**599,813**	**562,799**	**595,599**

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.

2014 Budget

Department: 515 Gilson Medical Clinic Fund Revenues

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
515-0000-36110	Interest Gilson Medical Clinic	2,831	3,691	2,360	3,500	3,500	1,889	2,000
515-0000-36140	Interest Charges on AR	-	-	-	-	-	-	-
515-0000-36200	Property Rentals	97,929	96,205	97,929	97,979	97,979	97,979	118,571
	Total Revenues	***100,760***	***99,896***	***100,289***	***101,479***	***101,479***	***99,868***	***120,571***
	Transfers In							
515-0050-39100	Transfer from General Fund	-	-	11,000	-	-	-	-
	Total Transfers In	***-***	***-***	***11,000***	***-***	***-***	***-***	***-***
	Total Revenues and Transfers In	**100,760**	**99,896**	**111,289**	**101,479**	**101,479**	**99,868**	**120,571**

2014 Budget

Department: 515 Gilson Medical Clinic Fund Expenditures

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
515-5260-41100	Salaries and Wages	7,974	8,197	8,535	8,867	8,867	-	7,850
515-5260-41200	Overtime	1,209	402	486	998	998	998	1,022
515-5260-41300	Benefits	4,898	5,058	6,172	6,334	6,334	-	6,042
515-5260-44110	Water	650	362	550	500	500	620	600
515-5260-44225	Rural Snow Removal	-	980	-	1,500	1,500	1,500	-
515-5260-44230	Janitorial Services	40,753	43,037	54,998	59,500	59,500	59,500	60,255
515-5260-44320	Building & Grounds Maintenance	542	-	-	750	750	750	750
515-5260-45300	Communications/Postage	178	-	-	-	-	-	-
515-5260-46120	Operating Supplies	2,980	4,600	729	3,000	3,000	3,000	4,500
515-5260-46200	Heating	6,372	19,583	15,914	17,500	17,500	16,000	17,600
515-5260-46220	Electricity	14,394	15,964	17,348	18,500	18,500	17,500	19,000
	Total Revenues	***79,950***	***98,183***	***104,732***	***117,449***	***117,449***	***99,868***	***117,619***
	Transfers Out							
515-0050-49100	Transfer to General Fund	-	-	4,000	-	-	-	-
	Total Transfers Out	***-***	***-***	***4,000***	***-***	***-***	***-***	***-***
	Total Transfers and Revenues	**79,950**	**98,183**	**108,732**	**117,449**	**117,449**	**99,868**	**117,619**

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.

2014 Budget

Department: 607 Permanent Fund Revenues

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
607-0000-36110	Interest Income	31,447	(18,730)	4,558	2,203,553	2,203,553	6,962	2,470,697
607-1001-36110	Realized Gains - APCM	1,188,267	2,103,702	1,179,057	-	-	900,000	-
607-1001-36130	Gains/Losses APCM	778,590	224,041	184,954	-	-	(1,435,461)	-
607-1001-36400	Museum Donations Endowment Fun	-	6,000	-	-	-	-	-
607-1002-36110	Realized Gains - UBS	928,720	-	-	-	-	-	-
607-1002-36130	Gains/Losses UBS	224,520	-	-	-	-	-	-
607-1003-36110	Realized Gains - Vangard	541,300	176,864	383,144	-	-	220,000	-
607-1003-36112	Realized Gains- Vanguard Int'l	243,055	-	-	-	-	-	-
607-1003-36114	Realized Gains- Vanguard Int'l	211,029	-	-	-	-	-	-
607-1003-36116	Realized Gains TIPS	-	-	-	-	-	20,000	
607-1003-36130	Gains/Losses Vanguard	4,371,845	597,143	5,177,422	-	-	5,650,000	-
607-1003-36132	Gains/Losses Vanguard Int'l Va	543,636	(2,209,174)	2,850,717	-	-	1,150,000	-
607-1003-36134	Gains/Losses Vanguard Int'l Gr	1,372,689	(2,094,609)	2,816,666	-	-	1,100,000	-
607-1004-36130	Gains/Losses Dreyfus	1,575,754	(128,211)	1,205,888	-	-	230,000	-
607-1004-36131	Vanguard Extd Index Unrealized	-	-	-	-	-	-	-
607-1006-36110	Realized earnings - UBS-TPF	-	-	-	-	-	-	-
607-1006-36130	Unrealized Revenue	-	-	561,142	-	-	330,000	-
607-1050-36050	Impact Fees	-	1,758,069	-	-	-	-	-
	Total Revenues	**12,010,851**	**415,096**	**14,363,549**	**2,203,553**	**2,203,553**	**8,171,501**	**2,470,697**
	Transfers In							
607-0050-39100	Transfer from General Fund	12,000	-	-	-	-	-	-
607-0050-39140	Transfer from Reserve Fund	3,341,896	1,733,836	1,946,834	-	-	-	-
	Total Transfers In	***3,353,896***	***1,733,836***	***1,946,834***	**-**	**-**	**-**	**-**

2014 Budget

Department: 607 Permanent Fund Expenditures

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
607-1050-43200	Professional Fees & Services	100,934	93,104	202,084	214,000	214,000	250,000	250,000
607-1050-45300	Communications/Postage	288	1,470	-	-	-	-	-
607-1050-45800	Travel & Transportation	372	-	-	-	-	-	-
607-1050-46950	Misc Meetings Exp	-	752	451	750	750	3,209	800
	Total	**101,595**	**95,326**	**202,535**	**214,750**	**214,750**	**253,209**	**250,800**
	Transfers Out							
607-0050-49100	Transfer to General Fund	1,492,254	1,733,836	1,946,834	1,988,803	1,988,803	1,988,803	2,219,897
607-0050-49140	Transfer to Reserve	5,000	-	-	-	-	-	
	Total Transfers Out	**1,497,254**	**1,733,836**	**1,946,834**	**1,988,803**	**1,988,803**	**1,988,803**	**2,219,897**

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.

2014 Budget

Department: Debt Service Revenues

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
205-0000-33580	School Debt Repayment	99,957	98,364	93,721	1,745,649	1,745,649	1,394,247	1,681,508
205-0000-33582	Harbor Debt Repayment	222,868	224,486	3,470,093	215,463	215,463	215,463	215,913
205-0000-36110	Interest Income	118,448	188,864	18,168	210,028	210,028	15,000	20,000
205-0000-39354	Reserve Requirement Hospital	-	-	1,784,235	-	-	-	-
	Sub Total	***441,273***	***511,714***	***5,366,217***	***2,171,140***	***2,171,140***	***1,624,710***	***1,917,421***
	Transfers In							
205-0050-39100	Transfer from General Fund	12,614,322	7,505,580	4,891,171	2,371,340	18,753,962	18,753,962	1,086,617
	Revenues Total	**13,055,595**	**8,017,294**	**10,257,388**	**4,542,480**	**20,925,102**	**20,378,672**	**3,004,038**

2014 Budget

Department: Debt Service Expeditures

Account Number	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimated Budget	2014 Council Approved
205-2050-47113	Middle School GO bond paydown	-	-	-	2,740,632	18,400,079	18,400,079	-
205-2050-47110	Principal	1,065,000	1,140,000	4,160,000	865,000	865,000	865,000	1,435,000
205-2050-47120	Interest	944,550	908,875	1,097,007	936,848	1,660,023	1,660,023	1,569,038
205-2050-47600	Cost of Issuance - Escrow	-	-	51,485	-	-	-	-
205-2050-49520	COP USSC legal fees per jdgmt	150,000	-	-	-	-	-	-
205-2050-49525	Crowley Audit Appeal Settlemnt	-	-	227,758	-	-	-	-
	Sub Total	***2,159,550***	***2,048,875***	***5,536,250***	***4,542,480***	***20,925,102***	***20,925,102***	***3,004,038***
	Transfers Out							
205-0050-49100	Transfer to General Fund	1,059,000	3,270,724	330,000	-	964,805	964,805	-
205-0050-49110	Transfer to Harbor	-	-	78,000	-	-	-	-
205-0050-49125	Transfer to Capital Facility	10,000,000	-	108,000	-	-	-	-
205-0050-49140	Transfer to Reserve Fund	-	-	885,000	-	-	-	-
	Total Transfers Out	***11,059,000***	***3,270,724***	***1,401,000***	***-***	***964,805***	***964,805***	***-***
	Expenses Total	**13,218,550**	**5,319,599**	**6,937,250**	**4,542,480**	**21,889,907**	**21,889,907**	**3,004,038**

CITY OF VALDEZ
2014 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, Providence Valdez Medical Center, 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.

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.

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.

Qualified Balanced Budget. For the City of Valdez, a qualified 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: but that other Funds may need to draw upon reserves to cover all their budget expenditures.

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 Port 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.

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