City of Valdez

Budget 2013

City of Valdez, Alaska
2013 Budget

Prepared by the Budget Committee
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2013 BUDGET
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VALDEZ CITY COUNCIL

MEMBERS	TELEPHONE NUMBER	EXPIRATION OF TERM
Karen, Ables	907-835-2585	October 2013
Dave Cobb, Mayor	907-835-2637	October 2014
Dorothy Moore Mayor Pro Tem	907-835-4245	October 2013
Jeremy Miner	907-831-0220	October 2014
Chris Moulton	907-831-0708	October 2014
Donna Schantz	907-835-5116	October 2014
Mike Wells	907-835-2360	October 2013

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
2013 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

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

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

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

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

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

REVENUE ASSUMPTIONS

2013 Mill Levy – It is the Council's intent to set the 2013 mill levy on real and personal property taxation at a similar level as 2012 (18.3 – mills – as based on actual 2013 budget requirements), unless a

lower rate is required due to the state statutory tax cap. However, in the event the City incurs eligible bonded indebtedness for the 2013 fiscal year, the total levy may be increased up to a maximum of 20 mills, with the increased portion to be dedicated toward the payment of that debt service and/or principle on the debt.

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

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

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

Special Tax Revenues – Revenues equivalent to those derived from the taxes upon the tourism and fisheries industries may be expended to enhance those industries and/or their associated infrastructure. For example, the Fisheries Business Tax and the Raw

Fish Tax shall be used to address the long term requirements of the Small Boat Harbor.

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

2012 Carry Forward – An estimate of the 2012 General Fund unexpended and unencumbered budget items will be made, and these funds will be appropriated to the 2013 General Fund budget. Undesignated fund balances for all other Funds will be applied to the new budgets for each respective Fund.

EXPENDITURES

The City Council's primary assumption regarding the development of the 2013 budget will be that total General Fund expenditures for 2013 shall be the same or lower than those in 2012.

The Council also acknowledges that due to annual inflationary pressures on the cost of service delivery, especially as it relates to increased personnel and energy costs, the City cannot keep this overall spending at the previous year's level while maintaining the same total levels of municipal services each year. City Administration will continue to seek ways to improve operating efficiencies, but such efficiencies will not be considered a panacea for combating annual inflation every year. Therefore, there is the potential for some municipal service levels provided in 2013 to be less than those offered in 2012.

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 2013 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. 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 six percent (6%) of total projected annual General Fund revenues.

- Capital Facilities Fund – The Capital Facilities Fund provides discrete accounts for specific Capital Projects that will result in new or expanded City assets valued at $20,000 or higher; 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 five percent (5%) of total projected annual General Fund revenues.

PERSONNEL

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

In light of these concepts, the proposed budget should:

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

CITY OF VALDEZ, ALASKA

CITY COUNCIL
2013 BUDGET POLICY STATEMENT

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 20th day of August, 2012.

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. 12-63

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, ADOPTING THE 2013 BUDGET FOR THE CITY OF VALDEZ, ALASKA AND APPROPRIATING MONIES FOR THAT BUDGET

WHEREAS, the City Manager has prepared a proposed 2013 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 2013 budget shall be finalized as the official financial plan for the City for 2013.

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

Section 1. The 2013 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 2013 spending plan for the City of Valdez.

Section 2. $42,962,441 in new authorizations are hereby appropriated as set forth in the 2013 budget document for the respective departments and Funds for the 2013 fiscal year, with $51,604,625 in new revenues recognized to fund the 2013 budget appropriation.

Section 3. Inter-fund transfers of $18,041,323 in, and $18,031,690 out, are recognized between Funds as indicated in the 2013 budget document.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, this 3rd day of December, 2012.

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
Walter Sapp	Finance
George Keeney	Fire/EMS
William Comer	Law Enforcement
Diane Kinney	Port/Harbor
Todd Wegner	Parks, Recreation and Cultural Services
Larry Weaver	Public Works
Chris Farmer	Information Technology

Consultants

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

MEMORANDUM

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

FROM: **John Hozey, City Manager**

DATE: **January 1, 2013**

SUBJECT: **2013 City of Valdez Budget**

The 2013 City budget, as adopted by the City Council on December 3, 2012 is hereby presented as the official spending plan for the City of Valdez for the period January 1 to December 31, 2013. This budget recognizes a total of $51,604,625 in new revenues and $18,041,323 of transfers-in to various funds. This budget also appropriates a total of $42,962,441 in new authorizations with $18,031,690 of transfers-out to other funds. Overall the 2013 City budget not only represents a balanced budget that maintains all prior year service levels, but includes additional deposits into our reserves. However, total operational expenditures have increased over the 2012 adopted budget in the amount of $1,783,081, or 4.53%.

Main Assumptions

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

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

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

Regarding the revenue estimate for the 2013 budget, it was largely based on the 2011 State Assessment Review Board value for TAPS, less 4% (Note: there was no SARB ruling available for 2012). As noted earlier, it is always difficult to come up with an estimate that considers realistic expectations against a reasonably conservative hedge regarding the external forces controlling this process. But after careful consideration, it was deemed prudent to take this conservative planning stance.

General Fund Highlights

- Revenues are down 0.98%
- City Operational Expenditures are up 4.53%
- Contribution to the Hospital is up 2.51%
- Contribution to the School District is up 3.22%
- Contribution to Capital Projects is up 43.13%
- Contribution to Major Maintenance is down 59.26%
- Contribution to Major Equipment is up 31.12%

Significant Changes

Healthcare. Due to increasing federal requirements, very high industry related inflation, and recent utilization rates; the City has seen a huge increase in the cost to fund our healthcare program. Total increased costs for just the healthcare portion of our employee benefits total approximately $500,000 for 2013.

Major Equipment. The Major Equipment 10 year replacement schedule saw a significant increase to its annual contribution this year. This was largely due to the addition of some new items and the reevaluation of equipment life cycles based on more experience.

Emergency Ops/Snow Removal Plan. 2012 was an unusual weather year for Valdez. Between the major snow event early in the year and the flooding later in the year, development of an incident response budget became necessary. This will provide initial funding for future incidents and enable the City to better track expenditures by incident. An initial transfer of funds will be required to set up this program. Actual expenditures will only occur in the event of a real incident. Funds not used, will carry forward year after year. Additionally, as a result of the major snow event of 2012, City Administration was directed to develop a more proactive snow removal plan for City buildings. This represents an increase in requirements over previous years and additional funding is needed. Since we can't predict if it will snow enough to implement the plan, funding was allocated as part of incident management. Again, if funds for this purpose are not needed in any given year, they will carry forward to the next year.

School District

The School Board requested $9,441,283 from the City's 2013 budget. This amount represents the same funding level that the Council approved in the original 2012 budget, plus the supplemental authorization granted in April of 2012. So the VCS 2013 request represents an increase from last year's adopted budget, but a "hold the line" amount when considering the 2012 amended budget. Administration therefore wishes to commend the School Board for attempting to comply with the direction of the City Council to contain overall spending for the City's 2013 budget year.

Bottom Line

The City was disappointed that we were not able to meet an initial goal to completely hold the line on all spending for 2013, as was done in 2012. However, accomplishing such a thing for two years in a row, without reducing the requirements on the organization, was a pretty tall order. There does however, remain valid concerns about reigning in overall spending considering that future revenues will not permit continued unchecked growth. The City is therefore looking forward to working with all stakeholders in the coming year to better outline how we can start to reduce overall requirements, and therefore overall spending. The current Community Strategic Planning effort could be a great place to help in this regard.

Changes in Fund Balance Summary

2012 Summary Fund	2012 Beginning Fund Balance	2012 Estimated Revenues	2012 Estimated Transfers In	2012 Available Fund Balance	2012 Estimated Actual Expenses	2012 Budgeted Transfer Out	2012 Ending Fund Balance	2012 Ending Surplus/Deficit
General Fund	16,471,634	46,999,004	2,431,499	65,902,137	29,964,332	17,912,345	18,025,460	1,553,826
Harbor Fund	818,591	1,386,353	110,581	2,315,525	1,057,544	249,191	1,008,790	190,199
Debt Service Fund	18,410,532	335,341	4,891,171	23,637,044	5,922,687	1,215,000	16,499,357	(1,911,175)
CF Fund*	24,673,045	108,000	1,788,536	26,569,581	1,788,536	-	24,781,045	108,000
Permanent Fund	132,568,898	6,158,288	-	138,727,186	200,600	1,946,834	136,579,752	4,010,854
Reserve Fund	22,781,548	146,563	11,632,745	34,560,856	3,500,000	1,447,109	29,613,747	6,832,199
Port Fund	347,806	362,868	303,769	1,014,443	624,848	-	389,595	41,789
Utility Fund	1,338,986	616,662	602,809	2,558,457	1,249,261	-	1,309,196	(29,790)
Airport Fund	328,979	144,337	269,981	743,297	367,768	-	375,529	46,550
MKG Clinic Fund	203,679	99,479	11,000	314,158	109,219	-	204,939	1,260
Total Governmental Funds	**217,943,698**	**56,356,895**	**22,042,091**	**296,342,684**	**44,784,795**	**22,770,479**	**228,787,410**	**10,843,712**

2013 Summary Fund	2013 Beginning Fund Balance	2013 Budgeted Revenues	2013 Budgeted Transfers In	2013 Available Fund Balance	2013 Budgeted Actual Expenses	2013 Proposed Transfer Out	2013 Ending Fund Balance	2013 Ending Surplus/Deficit
General Fund	18,025,460	44,384,477	1,988,803	64,398,740	30,452,122	15,921,158	18,025,460	-
Harbor Fund	1,008,790	1,325,856	-	2,334,646	1,204,127	121,729	1,008,790	-
Debt Service Fund	16,499,357	2,171,140	2,371,340	21,041,837	3,124,879	-	17,916,958	1,417,601
CF Fund*	24,781,045	2,560,000		27,341,045	2,560,000	-	24,781,045	-
Permanent Fund	136,579,752	2,203,553	-	138,783,305	214,750	1,988,803	136,579,752	-
Reserve Fund	29,613,747	294,000	9,921,087	39,828,834	4,382,503	-	35,446,331	5,832,584
Port Fund	389,595	354,012	272,035	1,015,642	626,047	-	389,595	-
Utility Fund	1,309,196	619,550	689,698	2,618,444	1,309,248	-	1,309,196	-
Airport Fund	375,529	150,558	238,360	764,447	388,918	-	375,529	-
MKG Clinic Fund	204,939	101,479	-	306,418	117,449	-	188,969	(15,970)
Total Governmental Funds	**228,787,410**	**54,164,625**	**15,481,323**	**298,433,358**	**44,380,043**	**18,031,690**	**236,021,625**	**7,234,215**

City of Valdez

All Funds Budget Summary

2013 All Funds Summary	2012 Original Budget	2012 Amended	2012 Estimated	2013 Adopted	Variance From 2012 Budget	% Variance
2013 General Fund Budget Summary						
Total General Fund Revenues	44,152,449	44,634,721	46,999,004	44,384,477	232,028	0.53%
Total Transfers to the General Fund	1,946,834	2,431,499	2,431,499	1,988,803	41,969	2.16%
Total GF Expenditures	29,228,386	30,474,770	29,841,138	30,452,122	1,223,736	4.19%
Total GF Fund Transfers out	16,870,897	17,912,355	17,912,345	15,921,158	(949,739)	-5.63%
Net GF Fund Activity	**-**	**1,246,567**	**1,677,020**	**0**	**0**	**4.12%**
2013 Utility Fund Budget Summary						
Total Utility Fund Revenues	657,749	657,749	616,662	619,550	(38,199)	-5.81%
Total GF transfer to the Utility Fund	583,333	602,809	602,809	689,698	106,365	18.23%
Total Sewer Expenditures	561,909	571,231	561,231	590,512	28,603	5.09%
Total Water Expenditures	679,173	688,912	688,030	718,735	39,562	5.83%
Net Utility Fund Activity	**-**	**415**	**(29,790)**	**-**	**-**	
2013 Port Fund Budget Summary						
Total Port Fund Revenues	327,858	327,858	362,868	354,012	26,154	7.98%
Total GF transfer to the Port Fund	276,388	303,769	303,769	272,035	(4,353)	-1.57%
Total Port Expenditures	604,246	631,627	624,848	626,047	21,801	3.61%
Net Port Fund Activity	**-**	**-**	**41,789**	**-**	**-**	**2.79%**
2013 Airport Fund Budget Summary						
Total Airport Fund Revenues	144,337	144,337	144,337	150,558	6,221	4.31%
Total GF transfer to the Airport Fund	233,381	269,981	269,981	238,360	4,979	2.13%
Total Airport Expenditures	377,718	414,318	367,768	388,918	11,200	2.97%
Net Airport Fund Activity	**-**	**-**	**46,550**	**-**	**-**	**3.48%**
2013 Harbor Fund Budget Summary						
Total Harbor Fund Revenues	1,288,395	1,288,395	1,386,353	1,325,856	37,461	2.91%
Transfer from GF	-	32,581	32,581	-	-	0.00%
Transfer from Debt Service		78,000	78,000	-		
Total Harbor transfer to Reserve Fund	249,191	249,191	249,191	121,729	(127,462)	-51.15%
Total Harbor Expenditures	1,039,204	1,155,974	1,057,544	1,204,127	164,923	15.87%
Net Harbor Fund Activity	**-**	**(6,189)**	**190,199**	**-**	**-**	
2013 Reserve Fund Summary						
Total GF transfer to MM & ME	2,658,477	3,266,141	3,266,141	2,274,840	(383,637)	-14.43%
Total GF transfer to Technology Reserve	488,825	488,825	488,825	341,297	(147,528)	-30.18%
Total GF transfer to Council Contingency	153,000	203,000	203,000	179,609	26,609	17.39%
Total GF transfer to Leave Liability	180,000	180,000	180,000	181,366	1,366	0.76%
Total GF transfer to PF Reserve	1,946,834	1,946,834	1,946,834	1,988,803	41,969	2.16%
Total GF transfer to Landfill Closure	275,399	275,399	275,399	275,399	-	0.00%
Total GF transfer to Major Renovations Reserve	2,200,000	2,207,556	2,207,556	2,585,140	385,140	17.51%
Total Harbor Transfer to Harbor Maint & Replacement	243,002	243,002	243,002	1,194,493	951,491	391.56%
Total GF Transfer to Budgetary Stabilization Account	-	-	-		-	0.00%
Total GF Transfer to ROW Road Repairs	100,000	100,000	100,000	500,000	400,000	400.00%
Total GF Transfer to COV Properties Concrete/Asphalt Repairs	-	125,000	125,000	150,000	150,000	100.00%
Total GF Transfer for Energy Assistance	850,000	850,000	850,000	-	(850,000)	-100.00%
Total GF Transfer to Master Planning	340,000	340,000	340,000	10,000	(330,000)	-97.06%
Total GF transfer to Harbor Maint & Replacement	256,998	256,998	256,988	378,271	121,273	47.19%
Total GF Transfer for Beautification	-	30,000	30,000	100,000	100,000	100.00%
Total GF Transfer for Land Development	-	-	-	75,000	75,000	100.00%
Total GF Transfer to Nuisance Abatement Program	50,000	210,000	210,000	150,000	100,000	200.00%
Total GF Transfer to 50th Anniversary - Earthquake	-	-	-	50,000	50,000	100.00%
Total GF Transfer To Emergency Prep	25,000	25,000	25,000	550,000	525,000	2100.00%
Total Debt Service Transfer IN	-	885,000	885,000	-	-	100.00%
Other Reserve Fund Revenues	146,563	146,563	146,563	294,000	147,437	100.60%
Total Reserve Transfer OUT	-	1,447,109	1,447,109	-	-	0.00%
Total Reserve Fund Expenditures *	4,086,184	4,086,184	3,500,000	4,382,503	296,319	7.25%
Net Reserve Activity	**5,827,914**	**6,246,025**	**6,832,199**	**6,895,715**	**1,395,329**	**23.94%**

City of Valdez

All Funds Budget Summary

2013 All Funds Summary	2012 Original Budget	2012 Amended	2012 Estimated	2013 Adopted	Variance From 2012 Budget	% Variance
2013 MKG Clinic Fund Budget Summary						
Total MKG Clinic Fund Revenues	99,945	99,945	99,479	101,479	1,534	1.53%
Transfer from GF	-	11,000	11,000	-		
Total MKG Clinic Expenditures	113,742	124,742	109,219	117,449	3,707	3.26%
Net MKG Clinic Fund Activity	**(13,797)**	**(13,797)**	**1,260**	**(15,970)**	**5,241**	-37.99%
2013 Permanent Fund Budget Summary						
Total Permanent Fund Revenues	2,162,409	2,162,409	6,158,288	2,203,553	41,144	1.90%
Total Permanent Expenditures	215,575	215,575	200,600	214,750	(825)	-0.38%
Total PF Transfer out	1,946,834	1,946,834	1,946,834	1,988,803	41,969	2.16%
Net Permanent Fund Activity	**-**	**-**	**4,010,854**	**-**	**82,288**	100.00%
2013 Debt Service Fund Budget Summary						
Total Debt Service Fund Revenues	334,432	334,432	335,341	2,171,140	1,836,708	549.20%
Total GF transfer to Debt Service Fund	4,464,726	4,891,171	4,891,171	2,371,340	(2,093,386)	-46.89%
Total Debt Service Expenditures	2,082,663	2,082,663	2,082,663	3,124,879	1,042,216	50.04%
Total Transfers Out to GF	-	1,401,000	1,401,000	-	-	0.00%
Net Debt Service Fund Activity	**2,716,495**	**1,741,940**	**1,742,849**	**1,417,601**	**(1,298,894)**	-47.82%
2013 Capital Facility Fund Budget Summary						
GF transfer to the CF Fund	1,788,536	1,788,536	1,788,536	2,560,000	771,464	43.13%
CF Fund Interest Revenue	181,877	-	-	-	(181,877)	-100.00%
Total CF Transfer to Reserve Fund out	-	-	-	-	-	0.00%
Community Investment Expenditures	1,788,536	1,788,536	1,788,536	2,560,000	771,464	43.13%
Net Comm Investment Fund Non- Project Activity	**181,877**	**-**	**-**	**-**	(181,877)	-100.00%
Grand Total Budgeted Revenues	**49,496,014**	**49,796,409**	**56,248,895**	**51,604,625**	**2,108,611**	4.26%
Grand Total Budget Transfers In	**17,206,908**	**18,866,695**	**18,866,685**	**19,104,454**	**1,897,546**	11.03%
Grand Total Budget Expenditures	**33,271,756**	**34,728,952**	**33,315,997**	**42,962,441**	**9,690,685**	29.13%
Debt Pay down in excess of Debt Service Schedule	**7,505,580**	**7,505,580**	**7,505,580**	**1,417,601**	**(6,087,979)**	-81.11%
Grand Total Budget Transfers Out	**19,066,922**	**21,509,380**	**21,509,370**	**18,031,690**	**(1,035,232)**	-5.43%

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

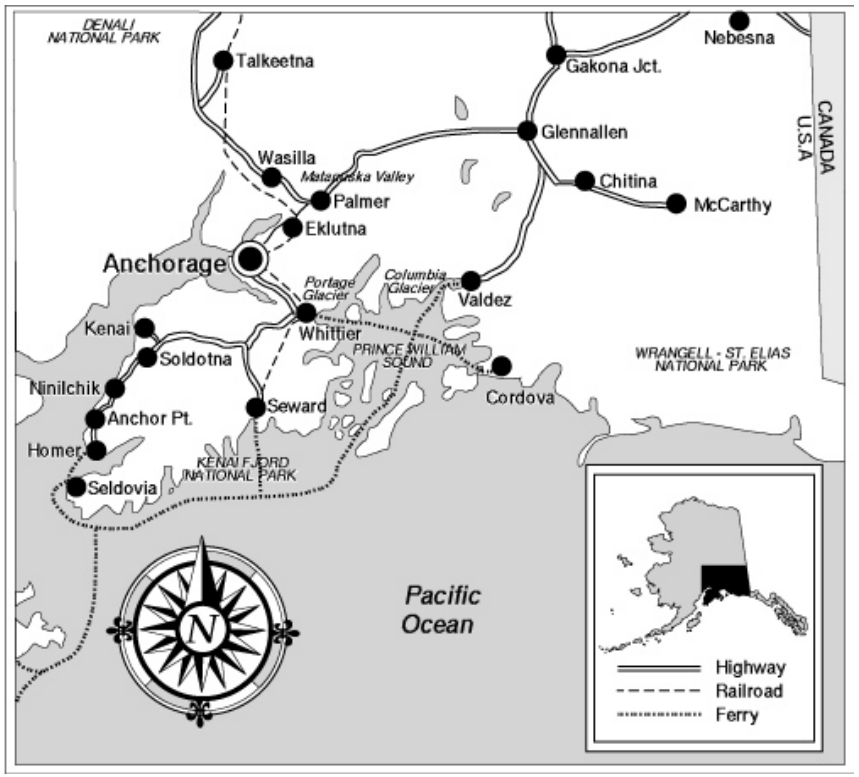
General Fund Revenues and Transfers In

2013 General Fund Revenue Class	2012 Original Budget	2012 Amended	2012 Estimated	2013 Budgeted Revenues	Variance From 2012 Budget	% Variance
Real Property & Other Taxes	$ 39,245,817	$ 39,245,817	$ 41,435,997	$ 39,231,317	$ (14,500)	-0.04%
Interest	$ 834,770	$ 834,770	$ 850,000	$ 950,000	$ 115,230	13.80%
Other GF Revenues:						
Licenses & Permits	$ 15,400	$ 15,400	$ 15,669	$ 15,500	$ 100	0.65%
State & Federal Grants	$ 448,162	$ 448,162	$ 448,362	$ 461,200	$ 13,038	2.91%
State Shared Revenues	$ 2,420,000	$ 2,787,445	$ 2,482,746	$ 2,513,000	$ 93,000	3.84%
Payment in Lieu of Taxes	$ 603,000	$ 702,128	$ 653,191	$ 653,000	$ 50,000	8.29%
Service Charges	$ 396,350	$ 411,049	$ 377,636	$ 377,210	$ (19,140)	-4.83%
Utilities Charges	$ 78,500	$ 78,500	$ 81,220	$ 80,600	$ 2,100	2.68%
Parks & Recreation	$ 57,350	$ 57,350	$ 52,507	$ 51,650	$ (5,700)	-9.94%
Fines	$ 24,300	$ 24,300	$ 16,600	$ 21,600	$ (2,700)	-11.11%
Miscellaneous	$ 28,800	$ 29,800	$ 585,076	$ 29,400	$ 600	2.08%
Total Other GF Revenues	*4,071,862*	*4,554,134*	*4,713,007*	*4,203,160*	*$ 131,298*	*3.22%*
Total General Fund Revenues	**44,152,449**	**44,634,721**	**46,999,004**	**44,384,477**	$ 232,028	**0.53%**
2013 Other Fund Transfers						
Transfers to the General Fund						
From Permanent Fund	$ 1,946,834	$ 1,946,834	$ 1,946,834	$ 1,988,803	$ 41,969	2.16%
From Reserve	$ -	$ 154,665	$ 154,665	$ -	$ -	0.00%
From Debt Service Fund	$ -	$ 330,000	$ 330,000	$ -	$ -	0.00%
Total Transfers to the General Fund	**$ 1,946,834**	**$ 2,431,499**	**$ 2,431,499**	**$ 1,988,803**	**$ 41,969**	**2.16%**
Total General Fund Revenues &Trsfrs In	**$ 46,099,283**	**$ 47,066,220**	**$ 49,430,503**	**$ 46,373,280**	**$ 273,997**	**0.59%**

General Fund Expenditures and Transfers Out

2013 General Fund Expenditures by Department	2012 Original Budget	2012 Amended	2012 Estimated	2013 Requested	Variance From 2012 Budget	% Variance
Hospital	$ 531,305	$ 539,095	$ 537,784	$ 555,253	$ 23,948	4.51%
Public Safety Support	$ 954,990	$ 990,048	$ 989,125	$ 1,056,045	$ 101,055	10.58%
Fire/EMS	$ 1,611,343	$ 1,675,085	$ 1,658,172	$ 1,670,945	$ 59,602	3.70%
Animal Control	$ 266,698	$ 270,593	$ 232,088	$ 300,117	$ 33,419	12.53%
Law Enforcement	$ 1,701,649	$ 1,748,392	$ 1,582,080	$ 1,704,119	$ 2,470	0.15%
Building Maintenance	$ 1,235,008	$ 1,525,437	$ 1,409,362	$ 1,308,134	$ 73,126	5.92%
Streets/Shop	$ 1,971,988	$ 2,310,989	$ 2,269,535	$ 2,007,053	$ 35,065	1.78%
Information Technology	$ 655,975	$ 678,407	$ 678,407	$ 690,255	$ 34,280	5.23%
Administration	$ 802,374	$ 830,060	$ 784,733	$ 814,480	$ 12,106	1.51%
Finance	$ 908,876	$ 957,645	$ 936,888	$ 1,027,669	$ 118,793	13.07%
City Council	$ 310,925	$ 410,925	$ 410,300	$ 310,925	$ -	0.00%
City Clerk	$ 330,281	$ 338,071	$ 333,778	$ 346,429	$ 16,148	4.89%
Community Development	$ 655,780	$ 680,255	$ 615,424	$ 662,237	$ 6,457	0.98%
Economic Initiatives	$ 191,650	$ 195,900	$ 175,811	$ 199,614	$ 7,964	4.16%
Law	$ 1,950,000	$ 1,950,000	$ 1,950,000	$ 1,950,000	$ -	0.00%
Insurance	$ 470,000	$ 470,000	$ 470,000	$ 470,000	$ -	0.00%
Engineering	$ 539,189	$ 576,770	$ 574,802	$ 550,256	$ 11,067	2.05%
Library	$ 421,009	$ 442,904	$ 442,354	$ 455,592	$ 34,583	8.21%
Parks & Recreation	$ 710,221	$ 737,697	$ 719,037	$ 721,470	$ 11,249	1.58%
Civic Center	$ 788,818	$ 804,400	$ 784,069	$ 827,277	$ 38,459	4.88%
Parks Maintenance	$ 422,297	$ 457,947	$ 441,600	$ 461,586	$ 39,289	9.30%
Solid Waste	$ 969,114	$ 1,055,254	$ 1,016,893	$ 1,204,383	$ 235,269	24.28%
Valdez City Schools	$ 9,319,896	$ 9,319,896	$ 9,443,090	$ 9,441,283	$ 121,387	1.30%
Community Service Organizations	$ 1,509,000	$ 1,509,000	$ 1,509,000	$ 1,717,000	$ 208,000	13.78%
Total Departmental Expenditures	**$ 29,228,386**	**$ 30,474,770**	**$ 29,964,332**	**$ 30,452,122**	**$ 1,223,736**	**4.19%**
2013 General Fund Transfers Expenditures by Fund						
To Utilities Fund	$ 583,333	$ 602,809	$ 602,809	$ 689,698	$ 106,365	18.23%
To Airport Fund	$ 233,381	$ 269,981	$ 269,981	$ 238,360	$ 4,979	2.13%
To Port Fund	$ 276,388	$ 303,769	$ 303,769	$ 272,035	$ (4,353)	-1.57%
Subtotal for Subsidy	***$ 1,093,102***	***$ 1,176,559***	***$ 1,176,559***	***$ 1,200,093***	***$ 106,991***	***9.79%***
To Reserve Fund for Council Contingency	$ 153,000	$ 203,000	$ 203,000	$ 179,609	$ 26,609	17.39%
To Capital Facilities Fund	$ 1,788,536	$ 1,788,536	$ 1,788,536	$ 2,560,000	$ 771,464	43.13%
To Reserve for Major Equipment	$ 1,318,605	$ 1,477,605	$ 1,477,605	$ 1,729,018	$ 410,413	31.12%
To Reserve for Leave Liability	$ 180,000	$ 180,000	$ 180,000	$ 181,366	$ 1,366	0.76%
To Reserve Fund for Major Maintenance	$ 1,339,872	$ 1,339,872	$ 1,339,872	$ 545,822	$ (794,050)	-59.26%
To Reserve for Technology Reserve	$ 488,825	$ 488,825	$ 488,825	$ 341,297	$ (147,528)	-30.18%
To Reserve ROW Road Repairs	$ 100,000	$ 100,000	$ 100,000	$ 500,000	$ 400,000	400.00%
To Reserve COV Properties Concrete/Asphalt Repairs	$ -	$ 125,000	$ 125,000	$ 150,000	$ 150,000	100.00%
To Reserve to Energy Assistance	$ 850,000	$ 850,000	$ 850,000	$ -	$ (850,000)	-100.00%
To Reserve Master Planning	$ 340,000	$ 340,000	$ 340,000	$ 10,000	$ (330,000)	-97.06%
To Reserve for Beautification	$ -	$ 30,000	$ 30,000	$ 100,000	$ 100,000	100.00%
To Reserve for Land Development	$ -	$ -	$ -	$ 75,000	$ 75,000	100.00%
To Reserve for Emergency Prep	$ 25,000	$ 25,000	$ 25,000	$ 550,000	$ 525,000	2100.00%
To Debt Service	$ 4,464,726	$ 4,891,171	$ 4,891,171	$ 2,371,340	$ (2,093,386)	-46.89%
To PF Reserve	$ 1,946,834	$ 1,946,834	$ 1,946,834	$ 1,988,803	$ 41,969	2.16%
To Major Renovations Reserve	$ 2,200,000	$ 2,207,556	$ 2,207,556	$ 2,585,140	$ 385,140	17.51%
To Landfill Closure	$ 275,399	$ 275,399	$ 275,399	$ 275,399	$ -	0.00%
To Harbor Maint & Replace Reserve	$ 256,998	$ 256,998	$ 256,988	$ 378,271	$ 121,273	47.19%
To 50th Anniversary - Earthquake	$ -	$ -	$ -	$ 50,000	$ 50,000	100.00%
To Nuisance Abatement Program	$ 50,000	$ 210,000	$ 210,000	$ 150,000	$ 100,000	200.00%
Total GF Fund Transfers	**$ 16,870,897**	**$ 17,912,355**	**$ 17,912,345**	**$ 15,921,158**	**$ (949,739)**	**-5.63%**
Total General Fund Revenues &Trsfrs In	**$ 46,099,283**	**$ 47,066,220**	**$ 49,430,503**	**$ 46,373,280**	**$ 273,997**	**0.59%**
Total General Expenditures &Trsfrs Out	**$ 46,099,283**	**$ 48,387,125**	**$ 47,876,677**	**$ 46,373,280**	**$ 273,997**	**0.59%**
Net General Fund Activity	**$ -**	**$ 1,246,567**	**$ 1,553,826**	**$ 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, and its extremely high average annual snowfall of almost 30 feet, the most of any city in the world at sea level.

History

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

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

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

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

As a result of the 1989 spill, a new issue, oil spill response preparedness and oversight, became a regional industry and significant economic sector in Valdez. The Prince William Sound Regional Citizens Advisory Council (PWSRCAC), overseeing

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

Economy

The Valdez economy is dominated by transportation, mostly related to the transportation of crude oil. As America's northernmost ice free port, Port Valdez is a deep water fjord with depths of 750 feet. Approximately 20% of all U.S. oil - 85% of West Coast oil - is transported through Port Valdez in the deep draught oil supertankers, with hundreds of shipments annually. Port Valdez is a major seaport, with a $48 million cargo and container facility. Valdez processes cargo through 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 time. Sport fishing and sightseeing are significant sectors of the economy. In addition, although commercial fishing is a minor player in the Valdez economy, the fish processing plants located in Valdez are among the 10 largest employers of the community.

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

Organization

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

OVERVIEW

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

This 2013 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 2013 Budget is a balanced budget. For the City of Valdez, a balanced budget requires the primary operating fund of the City (the General Fund) to have combined revenues (excluding the use of fund balances) that equal or exceed expenditures for that fund.

BUDGET PROCESS

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

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

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

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

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

BUDGET STRUCTURE

The City of Valdez 2013 Budget consists of Revenues and Expenditures grouped in Funds.

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

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

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

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

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

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

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

The Permanent Fund accounts for a strategic community resource that is legally restricted to the extent that only 1.5% of

the total market value of the fund may be used on an annual basis for capital or operating expenses of the City.

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

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

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

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

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

PRIMARY GENERAL FUND REVENUES

Real Property Taxes

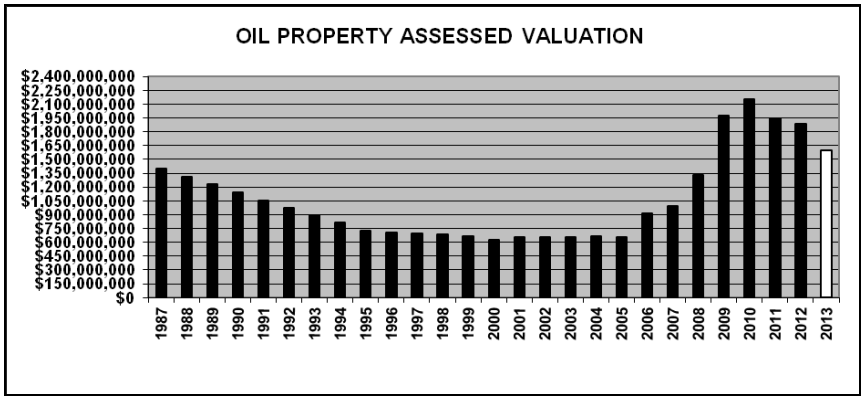
The City of Valdez derives over 90 percent of its General Fund revenues from real property taxes. Moreover, as of 2012, 93 percent of these are based on the assessed value of a portion of the Trans Alaska Pipeline System (TAPS) oil property. The TAPS, for the transport of North Slope crude oil, stretches 800 miles from Barrow on the North Slope, to Valdez on Prince William Sound, where the terminal is located. The value of the pipeline and terminal attributed to Valdez is that portion which is located within the City limits, and which amounts to 21.36 percent of the entire TAPS.

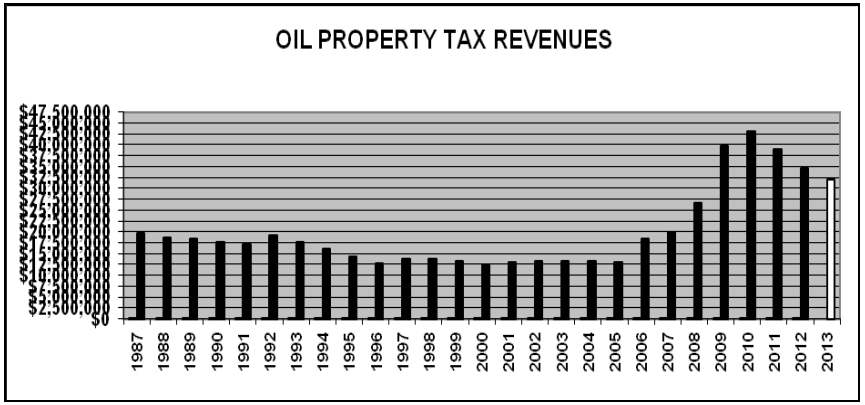
The remaining 7 percent of the real property taxes come from the valuation of non-oil, residential and commercial properties within the City of Valdez.

In late 2010, the City of Valdez received a favorable judgment from the Superior Court of Alaska where the assessed valuation of TAPS for 2006 was increased to $1,187,961,010. This new valuation will result in additional revenue to the City of Valdez of approximately $23,759,220 plus interest. A similar favorable Superior Court ruling was later received for the tax years of 2007-2009. However these decisions are currently under appeal by the TAPS owners.

Personal Property Taxes

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





SIGNIFICANT INFLUENCES ON 2013 BUDGET

Healthcare. Due to increasing federal requirements, very high industry related inflation, and recent utilization rates; the City has seen a huge increase in the cost to fund our healthcare program. Total increased costs for just the healthcare portion of our employee benefits total approximately $500,000 for 2013.

Major Equipment. The Major Equipment 10 year replacement schedule saw a significant increase to its annual contribution this year. This was largely due to the addition of some new items and the reevaluation of equipment life cycles based on more experience.

Emergency Ops/Snow Removal Plan. 2012 was an unusual weather year for Valdez. Between the major snow event early in the year and the flooding later in the year, development of an incident response budget became necessary. This will provide initial funding for future incidents and enable the City to better track expenditures by incident. An initial transfer of funds will be required to set up this program. Actual expenditures will only occur in the event of a real incident. Funds not used, will carry forward year after year. Additionally, as a result of the major snow event of 2012, City Administration was directed to develop a more proactive snow removal plan for City buildings. This represents an increase in requirements over previous years and additional funding is needed. Since we can't predict if it will snow enough to implement the plan, funding was allocated as part of incident management. Again, if funds for this purpose are not needed in any given year, they will carry forward to the next year.

School District

The Valdez School District operates on a different fiscal year than the City of Valdez. The School District fiscal year runs from July 1 to June 30. The City's fiscal year is a calendar

year. This offset has historically created confusion regarding the dollar amount that gets budgeted for the city's contribution to the School District. The amount in the school budget has not matched the number in the city budget because of this offset and due to the city's budget cycle lagging the school's.

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

In recognition of declining City revenues, the School Board's request for the 2013 budget, was kept at the same funding level that was initially approved last year plus a 2012 mid-year supplemental authorization, totaling $9,441,283.

The City's support of the School District is the single largest expenditure the City makes. The City Council therefore agreed to keep the School District's funding at the 2012 level and appreciates the effort of the School Board to consider the larger issue facing the community as they strive to contain their costs.

INDEBTEDNESS

General Obligation Debt

The City currently has $37,030,000 in general obligation (GO) debt. This includes $1,265,000 debt for school maintenance and $1,900,000 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. A debt service schedule for the GO bonds follows this section.

Of the school maintenance debt, 70 percent, or $885,500 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 $320,469,574. It is calculated as follows:

Net Assessed Value:	$2,136,463,824
Total Debt Limit – 15% of Assessed Value	$ 320,469,574
Total Current GO Debt	$ 37,030,000
Remaining Debt Limit	$ 283,439,574

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. The outstanding balance on these revenue bonds as of the end of 2012 was $13,500,000. These funds are currently in escrow and this debt is effectively removed from our books.

City of Valdez
Debt Service Schedule

Year	Hospital Revenue	Harbor GO - 2004	School GO - 2004	School GO - 2012	Total
2003	$ 462,253.75	$ -	$ -	$ -	$ 462,253.75
2004	$ 849,037.50	$ 112,526.10	$ 73,174.13	$ -	$ 1,034,737.73
2005	$ 849,037.50	$ 227,107.50	$ 148,737.50	$ -	$ 1,224,882.50
2006	$ 1,514,037.50	$ 226,437.50	$ 152,337.50	$ -	$ 1,892,812.50
2007	$ 1,505,750.00	$ 224,237.50	$ 150,837.50	$ -	$ 1,880,825.00
2008	$ 1,492,187.50	$ 227,037.50	$ 149,337.50	$ -	$ 1,868,562.50
2009	$ 1,471,787.50	$ 224,450.00	$ 152,650.00	$ -	$ 1,848,887.50
2010	$ 1,632,812.50	$ 226,287.50	$ 150,450.00	$ -	$ 2,009,550.00
2011	$ 1,673,137.50	$ 227,687.50	$ 148,050.00	$ -	$ 2,048,875.00
2012	$ 1,703,075.00	$ 216,878.75	$ 141,015.14	$ -	$ 2,060,968.89
2013	$ -	$ 215,462.50	$ 141,850.00	$ 1,444,535.00	$ 1,801,847.50
2014	$ -	$ 215,912.50	$ 143,875.00	$ 2,656,350.00	$ 3,016,137.50
2015	$ -	$ 205,850.00	$ 140,500.00	$ 2,652,150.00	$ 2,998,500.00
2016	$ -	$ 210,650.00	$ 141,900.00	$ 2,655,250.00	$ 3,007,800.00
2017	$ -	$ 210,050.00	$ 143,100.00	$ 2,652,150.00	$ 3,005,300.00
2018	$ -	$ 214,250.00	$ 144,100.00	$ 2,654,950.00	$ 3,013,300.00
2019	$ -	$ 211,500.00	$ 138,850.00	$ 2,654,550.00	$ 3,004,900.00
2020	$ -	$ 208,500.00	$ 138,600.00	$ 2,655,550.00	$ 3,002,650.00
2021	$ -	$ 210,250.00	$ 138,100.00	$ 2,653,050.00	$ 3,001,400.00
2022	$ -	$ 213,250.00	$ 138,500.00	$ 2,652,050.00	$ 3,003,800.00
2023	$ -	$ 214,000.00	$ 137,500.00	$ 2,653,250.00	$ 3,004,750.00
2024	$ -	$ 194,250.00	$ 131,250.00	$ 2,655,250.00	$ 2,980,750.00
2025	$ -	$ -	$ -	$ 2,653,000.00	$ 2,653,000.00
2026	$ -	$ -	$ -	$ 2,656,500.00	$ 2,656,500.00
2027	$ -	$ -	$ -	$ 2,655,250.00	$ 2,655,250.00
2028	$ -	$ -	$ -	$ 2,654,250.00	$ 2,654,250.00
2029	$ -	$ -	$ -	$ 2,653,250.00	$ 2,653,250.00
2030	$ -	$ -	$ -	$ 2,657,000.00	$ 2,657,000.00
2031	$ -	$ -	$ -	$ 2,655,000.00	$ 2,655,000.00
2032	$ -	$ -	$ -	$ 2,652,250.00	$ 2,652,250.00
	$ 13,153,116.25	$ 4,436,574.85	$ 2,944,714.27	$ 51,875,585.00	$ 72,409,990.37

CITY OF VALDEZ, ALASKA
2013 Organization Chart - Regular Personnel

Total Reg Employee FTE=108.07
Total Temp/Part-Time FTE=20.37

CITY COUNCIL
1 Mayor
6 Council Members

CITY ATTORNEY

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

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

ASSISTANT CITY MANAGER-1
HUMAN RESOURCES
1 Assistant City Manager

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

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

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

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

PORTS & HARBOR-9
1 Director

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

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

PUBLIC WORKS-20
1 Director
1 Admin Assistant

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

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

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

CAPITAL FACILITIES-11.7
1 Director

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

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

PARKS, RECREATION & CULTURAL SERVICES-13.3
1 Director

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

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

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

LAW ENFORCEMENT-22.53
1 Chief

POLICE
1 Lieutenant
1 1st Sergeant
2 Sergeants
6 Officers

PUBLIC SAFETY/JAIL
7 PSTs
1 PSAS/Jail Supervisor
1 Admin Asst.
0.53 PST Assistant

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	Variance	2012	Variance	**2013**	**Variance**
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**
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**
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**
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**
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**
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**
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**
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**
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**
ENGINEERING	3.000	0.000	3.000	0.000	3.000	0.000	3.000	0.000	3.000	0.000	**3.000**	**0.000**
SUBTOTAL CAP. FACILITIES	10.100	0.000	11.800	1.700	11.700	(0.100)	11.700	0.000	11.700	0.000	**11.700**	**0.000**
INFORMATION SYSTEMS	2.800	1.300	3.600	0.800	3.600	0.000	3.600	0.000	4.000	0.400	**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**
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**
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**
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**
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**
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**
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**
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**
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**
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**
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**
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**
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**
												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**
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**
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**
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**
TOTAL ALL FUNDS	99.150	1.560	104.770	5.620	104.700	(0.070)	106.420	1.720	107.070	0.650	**108.070**	**1.000**

CITY OF VALDEZ EMPLOYEE LISTING AS OF 01/01/2013

DEPT CODE	NAME	RANGE STEP
	Jail / PST's	
3150	COMER,W 15%	32F
3150	CHRISTOFFERSEN, C	13D
3150	MOTT, L	16F
3150	PLASTER, D	14K
3150	KISER, JESSICA	13A
3150	WILLIAMS, S	13K
3150	WINCHELL, A	14E
3150	HODGKINS, A	14D
3150	ADDY, S	14D
3150	LINT, D 53%	10B
3150	VACANT	13A
	Fire / EMS	
3200	BANNER, D	19L
3200	BORTON, D	14E
3200	NEILL, K 53%	11A
3200	KEENEY, G	32J
3200	KIRKENDALL, K	14F
3200	LARSEN, J	16F
3200	BROWN, S	16C
3200	BOWDEN, M	14E
3200	SHOOP, G	19J
3200	WEBER, M	19F
3200	WAIDE, M	16C
	Animal Control	
3400	LINDQUIST, M	15B
3400	BANKS, K	9B
	Police	
3500	COMER, W 85%	32F
3500	BACZUK, A	16B
3500	GONDEK, J	16K
3500	HINKLE, B	18L
3500	KING, K	17M
3500	MAJOR, J	16J
3500	PRITCHETT, A	15A
3500	VALENTINE, W	16A
3500	MOTT, D	19K
3500	SHUMATE, C	16D
3500	CLEMENTS, C	16B
	Building Maintenance	
4200	KINNEN, T	15M
4200	SMITH, M	14D
4200	SONTAG, B	14F
4200	VACANT	16A
4200	DAY, D 50%	33D
4200	WILSON, S	14L
4200	ABLES, J 50%	12A
	Hospital Maintenance	
0200	MCCAY, J 95%	14J
0200	PLATT, D 95%	18K
0200	INMAN, G (66.5%)	14C
	Clinic	
5260	MCCAY, J 5%	14J
5260	PLATT, D 5%	18K
5260	INMAN, G (4.75%)	14C

DEPT CODE	NAME	RANGE STEP
	Shop / Streets	
4400	BLOOD, F 50%	14M
4400	COMSTOCK, R	17F
4400	DAVIS, R	14M
4400	LARSON, T	16L
4400	RYMER, C	12J
4400	HOFFMAN, R 50%	15L
4400	SEAGRAVE, T	14M
4400	TAYLOR, T	14L
4400	WEAVER, L 25%	31L
4400	RUSSELL, J	15C
	Administration	
5100	FIFAREK, T	13K
5100	HOZEY, J	UNGR
5100	WEGNER, T	32D
	Finance	
5200	TOMPKINS, M	11C
5200	MCCAY, M	14J
5200	DAWSON, V	11D
5200	ROBERTS, D	13M+
5200	SAPP, W	32F
5200	SCHANTZ, T	17L
5200	WEAVER, M	14K
	City Clerk	
5350	POWERS, H	16d
5350	PIERCE, S	30L
	Community Development	
5500	HANSEN, R	17K
5500	FARLIN, W	11E
5500	ROBERTSON, L	16E
5500	VADEBONCOEUR	13J
5500	VON BARGEN, L	31L
	Library	
6100	BAKER, S	10F
6100	FOWLER, J 40%	10A
6100	LARCOM, D 69%	10C
6100	GOOD, M	16C
6100	VANDERBURG, N 69%	10B
6100	VERFAIILE, D 15%	30C
	Parks & Recreation	
6200	VERFAILLIE, D 70%	30C
6200	CLUBB, W	14F
6200	GIBBS, R.	14L
6200	SWIERK, T. 60%	12J
6200	NEY-VOLLMER, A 53%	9B
	Civic Center	
6400	VERFAILLIE, D 15%	30C
6400	LUNT, P	16L
6400	QUINTANA, L	11B
6400	SWIERK, T. 40%	12J
6400	TAYLOR, C	13M
6400	WESENBERG, K	11E

DEPT CODE	NAME	RANGE STEP
	Parks Maintenance	
6500	ROBERTSON, M	15K
	Information Technology	
5050	ANDERSON, L	13C
5050	FARMER, C	33K
5050	TEXTOR, S	16M
5050	FREEBURY, T	14F
	Solid Waste	
7300	CHRISTOFFERSON, K	16K
7300	CLARK, L	15F
7300	COMSTOCK, C	13C
7300	LUNT, R	14K
7300	MCCAIN, D	14D
7300	WEAVER, L 25%	31L
7300	WINCHELL, J	13E
	Engineering	
5780	BENDA, S	15L
5780	ABLES, J 50%	12A
5780	DAY, D 50%	33D
5780	VACANT	15A
	Port	
4500	BEAUDION, M 70%	15M
4500	BENDA, S	13J
4500	VITITOW 75%	12D
4500	KINNEY, D 45%	31D
	Small Boat Harbor	
4300	KINNEY, D 45%	31D
4300	RENNIE, K	13M
4300	VONBARGEN, S	15J
4300	WALLER, S	16L
4300	KEETON, A	13C
4300	VACANT	UNK
	Airport	
4600	BEAUDION, M 30%	15M
4600	KINNEY, D 10%	31D
4600	VITITOW 25%	12D
	Water	
7100	KELSEY, T 50%	15F
7100	KOCH, B 50%	16K
7100	FRANK, E 50%	15M
7100	NYLUND, P 50%	15E
7100	TOOMEY, D 50%	15F
7100	WEAVER, L 25%	31L
	Sewer	
7200	KELSEY, T 50%	15F
7200	KOCH, B 50%	16K
7200	FRANK, E 50%	15M
7200	TOOMEY, D 50%	15F
7200	WEAVER, L 25%	31L
7200	NYLUND, P 50%	15E

Bi Weekly Pay Schedule

1/1/2013

Steps RANGE	2013 Step A	2013 Step B	2013 Step C	2013 Step D	2013 Step E	2013 Step F	2013 Step J	2013 Step K	2013 Step L	2013 Step M
	29,059.29	29,854.50	30,790.50	31,609.50	32,545.50	33,462.00	34,515.00	35,568.00	36,601.50	37,713.00
6	1,117.67	1,148.25	1,184.25	1,215.75	1,251.75	1,287.00	1,327.50	1,368.00	1,407.75	1,450.50
	14.90	15.31	15.79	16.21	16.69	17.16	17.70	18.24	18.77	19.34
	30,789.72	31,609.50	32,545.50	33,462.00	34,515.00	35,568.00	36,601.50	37,713.00	38,980.50	40,053.00
7	1,184.22	1,215.75	1,251.75	1,287.00	1,327.50	1,368.00	1,407.75	1,450.50	1,499.25	1,540.50
	15.79	16.21	16.69	17.16	17.70	18.24	18.77	19.34	19.99	20.54
	32,540.04	33,462.00	34,515.00	35,568.00	36,601.50	37,713.00	38,980.50	40,053.00	41,301.00	42,549.00
8	1,251.54	1,287.00	1,327.50	1,368.00	1,407.75	1,450.50	1,499.25	1,540.50	1,588.50	1,636.50
	16.69	17.16	17.70	18.24	18.77	19.34	19.99	20.54	21.18	21.82
	34,509.15	35,568.00	36,601.50	37,713.00	38,980.50	40,053.00	41,301.00	42,549.00	43,972.50	45,337.50
9	1,327.28	1,368.00	1,407.75	1,450.50	1,499.25	1,540.50	1,588.50	1,636.50	1,691.25	1,743.75
	17.70	18.24	18.77	19.34	19.99	20.54	21.18	21.82	22.55	23.25
	36,597.60	37,713.00	38,980.50	40,053.00	41,301.00	42,549.00	43,972.50	45,337.50	46,897.50	48,516.00
10	1,407.60	1,450.50	1,499.25	1,540.50	1,588.50	1,636.50	1,691.25	1,743.75	1,803.75	1,866.00
	18.77	19.34	19.99	20.54	21.18	21.82	22.55	23.25	24.05	24.88
	38,984.40	40,053.00	41,301.00	42,549.00	43,972.50	45,337.50	46,897.50	48,516.00	50,173.50	52,026.00
11	1,499.40	1,540.50	1,588.50	1,636.50	1,691.25	1,743.75	1,803.75	1,866.00	1,929.75	2,001.00
	19.99	20.54	21.18	21.82	22.55	23.25	24.05	24.88	25.73	26.68
	41,291.64	42,549.00	43,972.50	45,337.50	46,897.50	48,516.00	50,173.50	52,026.00	53,878.50	55,926.00
12	1,588.14	1,636.50	1,691.25	1,743.75	1,803.75	1,866.00	1,929.75	2,001.00	2,072.25	2,151.00
	21.18	21.82	22.55	23.25	24.05	24.88	25.73	26.68	27.63	28.68
	43,976.79	45,337.50	46,897.50	48,516.00	50,173.50	52,026.00	53,878.50	55,926.00	57,739.50	59,865.00
13	1,691.42	1,743.75	1,803.75	1,866.00	1,929.75	2,001.00	2,072.25	2,151.00	2,220.75	2,302.50
	22.55	23.25	24.05	24.88	25.73	26.68	27.63	28.68	29.61	30.70
	46,900.62	48,516.00	50,173.50	52,026.00	53,878.50	55,926.00	57,739.50	59,865.00	62,068.50	64,311.00
14	1,803.87	1,866.00	1,929.75	2,001.00	2,072.25	2,151.00	2,220.75	2,302.50	2,387.25	2,473.50
	24.05	24.88	25.73	26.68	27.63	28.68	29.61	30.70	31.83	32.98

Bi Weekly Pay Schedule

1/1/2013

Steps RANGE	2013 Step A	2013 Step B	2013 Step C	2013 Step D	2013 Step E	2013 Step F	2013 Step J	2013 Step K	2013 Step L	2013 Step M
	50,182.47	52,026.00	53,878.50	55,926.00	57,739.50	59,865.00	62,068.50	64,311.00	66,475.50	68,815.50
15	1,930.10	2,001.00	2,072.25	2,151.00	2,220.75	2,302.50	2,387.25	2,473.50	2,556.75	2,646.75
	25.73	26.68	27.63	28.68	29.61	30.70	31.83	32.98	34.09	35.29
	53,882.01	55,926.00	57,739.50	59,865.00	62,068.50	64,311.00	66,475.50	68,815.50	71,038.50	73,710.00
16	2,072.39	2,151.00	2,220.75	2,302.50	2,387.25	2,473.50	2,556.75	2,646.75	2,732.25	2,835.00
	27.63	28.68	29.61	30.70	31.83	32.98	34.09	35.29	36.43	37.80
	57,740.67	59,865.00	62,068.50	64,311.00	66,475.50	68,815.50	71,038.50	73,710.00	76,011.00	78,819.00
17	2,220.80	2,302.50	2,387.25	2,473.50	2,556.75	2,646.75	2,732.25	2,835.00	2,923.50	3,031.50
	29.61	30.70	31.83	32.98	34.09	35.29	36.43	37.80	38.98	40.42
	62,076.69	64,311.00	66,475.50	68,815.50	71,038.50	73,710.00	76,011.00	78,819.00	81,198.00	84,181.50
18	2,387.57	2,473.50	2,556.75	2,646.75	2,732.25	2,835.00	2,923.50	3,031.50	3,123.00	3,237.75
	31.83	32.98	34.09	35.29	36.43	37.80	38.98	40.42	41.64	43.17
	66,472.38	68,815.50	71,038.50	73,710.00	76,011.00	78,819.00	81,198.00	84,181.50	86,833.50	89,992.50
19	2,556.63	2,646.75	2,732.25	2,835.00	2,923.50	3,031.50	3,123.00	3,237.75	3,339.75	3,461.25
	34.09	35.29	36.43	37.80	38.98	40.42	41.64	43.17	44.53	46.15
20	71,047.08	73,710.00	76,011.00	78,819.00	81,198.00	84,181.50	86,833.50	89,992.50	92,976.00	96,408.00
	2,732.58	2,835.00	2,923.50	3,031.50	3,123.00	3,237.75	3,339.75	3,461.25	3,576.00	3,708.00
	36.43	37.80	38.98	40.42	41.64	43.17	44.53	46.15	47.68	49.44

Exempt or Executive Schedule

30	75,774.40	78,624.00	81,078.40	84,073.60	86,611.20	89,793.60	92,622.40	95,992.00	99,174.40	101,171.20
	2,914.40	3,024.00	3,118.40	3,233.60	3,331.20	3,453.60	3,562.40	3,692.00	3,814.40	3,891.20
	36.43	37.80	38.98	40.42	41.64	43.17	44.53	46.15	47.68	48.64
31	81,078.40	84,073.60	86,611.20	89,793.60	92,622.40	95,992.00	99,174.40	102,835.20	106,246.40	110,198.40
	3,118.40	3,233.60	3,331.20	3,453.60	3,562.40	3,692.00	3,814.40	3,955.20	4,086.40	4,238.40
	38.98	40.42	41.64	43.17	44.53	46.15	47.68	49.44	51.08	52.98
32	86,611.20	89,793.60	92,622.40	95,992.00	99,174.40	102,835.20	106,246.40	110,198.40	113,942.40	117,790.40
	3,331.20	3,453.60	3,562.40	3,692.00	3,814.40	3,955.20	4,086.40	4,238.40	4,382.40	4,530.40
	41.64	43.17	44.53	46.15	47.68	49.44	51.08	52.98	54.78	56.63
33	92,629.06	95,992.00	99,174.40	102,835.20	106,246.40	110,198.40	113,942.40	117,790.40	121,950.40	126,214.40
	3,562.66	3,692.00	3,814.40	3,955.20	4,086.40	4,238.40	4,382.40	4,530.40	4,690.40	4,854.40
	44.53	46.15	47.68	49.44	51.08	52.98	54.78	56.63	58.63	60.68

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

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
	TAXES							
001-0000-31100	Real Property Taxes - Current	44,214,167	47,683,776	43,696,634	38,815,817	38,815,817	39,092,277	38,815,817
001-0000-31400	Hotel & Motel Tax	402,462	435,572	387,512	400,000	400,000	380,000	385,000
001-0000-31410	Hotel & Motel Tax Penalty & In	927	412	479	-	-	1,100	500
001-0000-31700	Cruise Ship Passenger Tax	28,355	-	2,335	-	-	-	-
001-0000-31900	Penalty & Interest on Delinque	55,552	183,626	(112,008)	30,000	30,000	30,000	30,000
001-0000-31950	Reimbursement of Foreclosure C	6,890	3,427	1,448	-	-	1,000	-
001-0000-31920	P&I TAPS Supplemental 07-09	-	-	-	-	-	1,931,620	-
	Real Property & Other Taxes Total	**44,708,354**	**48,306,813**	**43,976,401**	**39,245,817**	**39,245,817**	**41,435,997**	**39,231,317**
	LICENSES & PERMITS							
001-0000-32100	City Business Licenses	16	8	-	-	-	-	-
001-0000-32110	Liquor Licenses	12,300	17,900	13,550	12,000	12,000	12,000	12,000
001-0000-32200	Other Licenses	125	93	1,874	-	-	169	-
001-0000-32210	Building Permits	3,194	6,079	4,538	3,000	3,000	3,000	3,000
001-0000-34554	Animal Licenses	720	495	540	400	400	500	500
	Licences & Permits Total	**16,355**	**24,575**	**20,502**	**15,400**	**15,400**	**15,669**	**15,500**
	FEDERAL & STATE GRANTS							
001-0000-33413	Fire Department Grant	500	-	-	-	-	-	-
001-0000-33416	Jail Grant	320,328	400,410	507,344	427,262	427,262	427,262	440,300
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	7,015	6,350	11,300	6,500	6,500	6,500	6,500
001-0000-33420	Litter Prevention Grant (ALPAR)	2,000	2,000	2,200	2,000	2,000	2,200	2,000
001-0000-33427	Police Grant	7,725	14,900	-	-	-	-	-
001-0000-33430	SOA DNR Forestry Grant	5,000	-	4,935	-	-	-	-
	Federal & State Grants Total	**354,968**	**436,060**	**538,179**	**448,162**	**448,162**	**448,362**	**461,200**
	STATE SHARED REVENUE							
001-0000-31600	Telephone & Electric Coop Tax	144,226	148,619	164,408	150,000	150,000	192,102	160,000
001-0000-33550	State Revenue Sharing Program	325,462	321,582	391,556	300,000	411,940	65,138	350,000
001-0000-33592	National Forest Receipts	2,529,957	2,198,775	2,225,506	1,970,000	2,225,505	2,225,506	2,003,000
001-0000-33594	PERS Legislative Relief	589,972	387,649	609,453	-	-	-	-
	State Shared Revenue Total	**3,589,618**	**3,056,625**	**3,390,923**	**2,420,000**	**2,787,445**	**2,482,746**	**2,513,000**
	PAYMENT IN LIEU OF TAXES							
001-0000-33302	PILT - Federal	713,638	734,740	704,009	600,000	699,128	650,000	650,000
001-0000-33620	PILT - North Pacific Rim Housi	1,524	1,462	1,074	-	-	-	-
001-0000-33640	PILT - Alaska Housing Finance	-	255	323	-	-	-	-
001-0000-33920	Harbor Residential Surcharge	2,292	3,407	3,586	3,000	3,000	3,191	3,000
	Payment in Lieu of Taxes	**717,454**	**739,863**	**708,992**	**603,000**	**702,128**	**653,191**	**653,000**
	SERVICE CHARGES & SALES							
001-0000-34020	Civic Center Rental Fees	49,677	50,378	65,847	65,000	65,000	65,000	65,000
001-0000-34034	Civic Center Catering	25,010	25,211	32,036	30,000	30,000	20,000	25,000

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-0000-34036	Civic Center Movies	107,001	109,343	86,793	120,000	120,000	100,000	100,000
001-0000-34038	Civic Center Concessions	20,954	28,329	38,571	50,000	50,000	45,000	45,000
001-0000-34952	Civic Center Misc.	-	6	-	-	-	-	-
001-0000-34133	Copy Sales (BlueLine Only)	239	959	398	200	200	375	200
001-0000-34136	Gravel Sales	43,388	12,550	15,135	9,000	9,000	12,000	9,000
001-0000-34140	Pay Phone Commisions	5	-	-	-	-	-	-
001-0000-34160	Other Services & Sales	(1,262)	15,476	556	-	-	72	-
001-0000-34206	Inmate Medical Payments	-	-	-	-	14,699	14,699	-
001-0000-34210	Police Misc Revenue	500	504	598	150	150	150	150
001-0000-34212	Police Fingerprint/Pictures	2,040	2,110	2,227	2,000	2,000	2,000	2,000
001-0000-34214	Vehicle Inspection Fee	2,832	3,770	2,310	2,500	2,500	1,000	3,360
001-0000-34216	Police Process Service	1,051	70	84	-	-	50	-
001-0000-34220	Fire Misc Training Revenue	536	200	697	-	-	40	-
001-0000-34222	EMS - Seat Belt Citation	-	-	106	-	-	-	-
001-0000-34515	Ambulance Service	45,133	39,545	41,529	30,000	30,000	30,000	40,000
001-0000-34550	Animal Adoption Fees	2,515	2,545	2,420	2,500	2,500	2,000	2,500
001-0000-35510	Bremner Street Assessments	6,380	22,593	2,120	-	-	-	-
001-0000-36200	Property Rentals	94,444	84,646	85,695	85,000	85,000	85,000	85,000
001-0000-35520	Harbor Area LID (Water/ Sewer)	1,746	1,744	-	-	-	-	-
001-0000-36210	Equipment Rental	2,236	35,563	6,020	-	-	200	-
001-0000-36440	Animal Control Donations	-	50	-	-	-	50	-
	Service Charges & Sales Total	**404,422**	**435,590**	**383,140**	**396,350**	**411,049**	**377,636**	**377,210**
	UTILITIES							
001-0000-34430	Dumpsters	46,113	37,717	45,200	38,000	38,000	40,000	40,000
001-0000-34434	Port Refuse VCT Domestic	120	-	240	-	-	360	-
001-0000-34438	Port Refuse City Dock	240	-	840	-	-	360	-
001-0000-34442	Solid Waste Revenue	32,310	92,435	57,955	40,000	40,000	40,000	40,000
001-0000-34444	Recycling	974	1,033	626	500	500	500	600
	Utilities Total	**79,756**	**131,185**	**104,862**	**78,500**	**78,500**	**81,220**	**80,600**
	RECREATION ACTIVITIES							
001-0000-34704	Alison Point Camping Fees	2,000	2,000	2,000	2,000	2,000	2,000	2,000
001-0000-34706	Parks & Rec - Rental Fees	1,324	1,775	-	-	-	207	-
001-0000-34708	Park & Recraetion Special Even	-	-	-	-	-	-	-
001-0000-34713	Teen Center Snak Bar/Vending	-	6,701	6,491	7,800	7,800	6,500	6,500
001-0000-34714	Teen Center Rentals	14,832	5,823	7,548	4,300	4,300	8,800	8,800
001-0000-34715	Park & Recreation Revenue	26,922	28,989	18,152	21,750	21,750	13,000	14,150
001-0000-34720	Pool Revenue	12,793	13,338	12,544	17,500	17,500	16,500	16,500
001-0000-34722	Ski Hill Revenue	-	-	-	4,000	4,000	5,500	3,700
	Recreation Activities Total	**57,870**	**58,625**	**46,736**	**57,350**	**57,350**	**52,507**	**51,650**

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
	FINES & FORFEITURES							
001-0000-34100	Ordinance Violations	20,363	10,739	12,136	19,300	19,300	10,000	15,000
001-0000-34552	Animal Fines	1,950	555	1,264	1,000	1,000	2,600	2,600
001-0000-35120	Library Fines	7,875	7,396	3,783	4,000	4,000	4,000	4,000
	Fines & Forfeitures Total	**30,188**	**18,691**	**17,183**	**24,300**	**24,300**	**16,600**	**21,600**
	MISC REVENUE							
001-0000-34218	911 Surcharge	20,586	20,530	20,998	20,400	20,400	20,000	21,000
001-0000-34760	Library Sales	2,100	1,582	3,961	3,900	3,900	3,900	3,900
001-0000-34766	Library Donations	6,233	7,001	6,615	4,500	4,500	4,500	4,500
001-0000-34950	Misc Sales	77	145	2,197	-	-	-	-
001-0000-39200	Land Sales	-	-	400	-	-	-	-
001-0000-39352	PY Property Tax Adj	(795,540)	102,872	160,626	-	-	50,000	-
001-0000-39500	Revenue/Expense Clearing	-	15,624	-	-	-	18,886	-
001-0000-39510	Other Misc Revenue	63,431	39,019	805	-	1,000	450	-
001-0000-39520	Reimbursements of Expenditures	135,173	114	78,819	-	-	486,860	-
001-0000-39540	AML-JIA Litigation Settlement	-	-	1,761,359	-	-	-	-
001-0000-39600	Recovery of Written Off Accoun	-	288	1,263	-	-	511	-
001-0000-39610	Cash Over/Short	133	(526)	(76)	-	-	(31)	-
	Misc Revenue Total	**(567,806)**	**186,648**	**2,036,967**	**28,800**	**29,800**	**585,076**	**29,400**
	INTEREST EARNINGS							
001-0000-36110	Interest Income	346,037	637,106	831,419	834,770	834,770	850,000	950,000
001-0000-36140	Interest Charges on A/R and Ci	2,484	1,943	714	-	-	-	-
	Interest Earnings Total	**348,521**	**639,050**	**832,133**	**834,770**	**834,770**	**850,000**	**950,000**
	General Fund Revenues Grand Total	**49,739,700**	**54,036,827**	**52,056,016**	**44,152,449**	**44,634,721**	**46,999,004**	**44,384,477**

CITY OF VALDEZ, ALASKA
2013 BUDGET
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CITY OF VALDEZ, ALASKA

GATEWAY TO THE INTERIOR

2013 Budget
Department: 0200 Hospital

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-0200-41100	Salaries and Wages	145,027	151,502	155,743	165,650	165,650	165,650	171,563
001-0200-41150	Temporary Wages	497	(285)	-	-	-	-	-
001-0200-41200	Overtime	7,611	9,157	7,635	6,614	6,614	8,134	9,223
001-0200-41300	Benefits	97,977	94,943	105,004	99,041	106,831	104,000	114,467
001-0200-44225	Rural Snow Removal	-	-	-	-	-	-	-
001-0200-46120	Operating Supplies	-	-	-	-	-	-	-
001-0200-47300	Other Capital Equipment	680,551	117,648	350,000	-	-	-	-
001-0200-48600	Contributions	608,226	554,115	260,000	260,000	260,000	260,000	260,000
	Total	**1,539,889**	**927,080**	**878,382**	**531,305**	**539,095**	**537,784**	**555,253**

2013 Budget

Department: 3150 Public Safety Support

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-3150-41100	Salaries and Wages	422,240	426,444	447,065	489,934	489,934	489,934	543,177
001-3150-41150	Temporary Wages	12,131	13,373	5,804	-	-	-	-
001-3150-41200	Overtime	86,426	68,933	65,052	79,803	79,803	79,803	60,033
001-3150-41300	Benefits	299,550	281,574	303,526	305,661	340,718	340,718	375,610
001-3150-43200	Professional Fees & Services	256	3,757	(1,216)	2,700	2,700	2,700	2,700
001-3150-43400	Contractual Services	3,659	2,804	4,288	4,375	4,375	4,300	4,375
001-3150-45300	Communications/Postage	16,059	16,293	15,896	16,500	16,500	15,500	16,000
001-3150-45400	Advertising & Promotion	-	150	289	120	120	372	120
001-3150-45800	Travel & Transportation	16,993	18,799	16,079	16,254	16,254	16,254	16,068
001-3150-45900	Training	6,066	4,394	(224)	2,500	2,500	2,500	1,800
001-3150-46100	Office Supplies	3,447	1,108	1,157	1,400	1,400	1,300	1,200
001-3150-46120	Operating Supplies	31,734	29,315	39,189	32,120	32,120	32,120	31,450
001-3150-46400	Dues & Subscriptions	512	562	451	1,124	1,124	1,124	1,012
001-3150-46500	Clothing	2,364	2,874	2,304	2,500	2,500	2,500	2,500
001-3150-47430	Office/Capital Expense	5,441	26,521	2,667	-	-	-	-
	Total	**906,879**	**896,902**	**902,326**	**954,991**	**990,048**	**989,125**	**1,056,045**

2013 Budget
Department: 3200 Fire

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-3200-41100	Salaries and Wages	652,891	677,847	701,377	755,860	755,860	743,000	819,379
001-3200-41150	Temporary Wages	13,800	23,926	27,482	31,205	31,205	42,000	25,000
001-3200-41200	Overtime	82,982	99,634	86,306	74,117	79,617	75,000	53,765
001-3200-41300	Benefits	431,634	438,129	467,994	481,314	528,057	528,057	530,062
001-3200-43200	Professional Fees & Services	6,255	3,964	6,866	14,975	14,975	12,000	12,150
001-3200-43400	Contractual Services	3,233	9,580	5,196	17,025	17,025	16,400	17,575
001-3200-43404	Volunteer Services	22,259	30,732	34,310	54,055	54,055	52,000	49,243
001-3200-44310	Vehicle Maintenance	559	514	367	1,500	1,500	1,500	1,500
001-3200-45300	Communications/Postage	3,148	4,981	3,447	6,160	6,160	6,000	4,740
001-3200-45400	Advertising & Promotion	627	212	280	500	500	120	-
001-3200-45500	Printing	3,646	2,597	3,077	4,050	4,050	3,200	4,050
001-3200-45800	Travel & Transportation	23,340	24,290	13,692	21,861	21,861	20,100	6,782
001-3200-45900	Training	30,039	21,430	13,106	14,100	14,100	14,000	15,516
001-3200-46100	Office Supplies	916	774	703	650	650	650	400
001-3200-46120	Operating Supplies	56,616	38,532	37,405	28,650	31,650	32,000	48,750
001-3200-46200	Heating	10,119	14,362	14,778	18,000	18,000	18,000	18,000
001-3200-46220	Electricity	5,983	5,443	6,650	7,500	7,500	7,500	8,100
001-3200-46260	Vehicle & Equipment Fuels	12,832	16,455	17,412	18,000	18,000	18,000	18,000
001-3200-46400	Dues & Subscriptions	2,282	1,689	1,190	1,745	1,745	1,745	1,495
001-3200-46420	Public Awareness	6,411	6,743	5,048	3,200	3,200	3,000	3,200
001-3200-46500	Clothing	10,903	5,349	3,784	5,450	5,450	5,000	3,000
001-3200-46700	Parts & Supplies for Equipment	22,751	22,425	22,060	19,025	27,525	26,500	3,737
001-3200-47300	Other Capital Equipment	20,040	8,071	27,470	28,700	28,700	28,700	8,000
001-3200-47430	Office/Capital Expense	-	13,737	44,373	3,700	3,700	3,700	13,500
001-3200-46950	Misc Supplies	-	-	-	-	-	-	5,000
	Total	**1,423,265**	**1,471,415**	**1,544,374**	**1,611,342**	**1,675,085**	**1,658,172**	**1,670,945**

2013 Budget

Department: 3400 Animal Control

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-3400-41100	Salaries and Wages	67,001	75,612	113,399	87,799	87,799	82,865	91,435
001-3400-41150	Temporary Wages	12,694	14,563	6,014	10,622	10,622	11,079	23,122
001-3400-41200	Overtime	7,239	6,695	5,781	7,091	7,091	5,555	7,220
001-3400-41300	Benefits	43,413	44,599	77,084	65,846	69,741	59,921	79,137
001-3400-43200	Professional Fees & Services	156	569	1,220	1,500	1,500	1,500	1,500
001-3400-43400	Contractual Services	-	500	-	1,000	1,000	1,026	1,500
001-3400-43404	Volunteer Services	232	264	-	250	250	-	1,000
001-3400-45300	Communications/Postage	1,780	2,002	2,256	1,750	1,750	1,750	1,750
001-3400-45400	Advertising & Promotion	394	420	706	700	700	668	5,500
001-3400-45500	Printing	204	731	392	650	650	491	950
001-3400-45800	Travel & Transportation	1,220	2,152	1,560	4,000	4,000	848	9,753
001-3400-45900	Training	299	275	275	1,000	1,000	-	1,000
001-3400-46120	Operating Supplies	8,822	11,930	12,180	13,200	13,200	13,200	18,200
001-3400-46200	Heating	29,598	36,769	39,456	51,500	51,500	33,320	35,500
001-3400-46220	Electricity	11,635	12,594	13,419	16,200	16,200	15,813	16,200
001-3400-46260	Vehicle & Equipment Fuels	1,422	1,448	1,935	2,000	2,000	2,652	4,500
001-3400-46400	Dues & Subscriptions	100	119	-	190	190	-	190
001-3400-46420	Public Awareness	223	400	-	400	400	400	400
001-3400-46500	Clothing	1,209	829	1,223	1,000	1,000	1,000	1,259
001-3400-47430	Office/Capital Expense	-	-	6,489	-	-	-	-
	Total	**187,639**	**212,472**	**283,389**	**266,698**	**270,593**	**232,088**	**300,117**

2013 Budget
Department: 3500 Police

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-3500-41100	Salaries and Wages	750,407	771,881	815,735	884,062	884,062	818,000	883,852
001-3500-41150	Temporary Wages	-	1,975	10,897	15,753	15,753	15,315	2,500
001-3500-41200	Overtime	144,705	129,202	96,597	122,079	122,079	121,000	112,217
001-3500-41300	Benefits	477,367	453,993	491,686	484,640	531,383	441,500	528,235
001-3500-43200	Professional Fees & Services	2,839	7,114	6,232	9,750	9,750	8,686	7,750
001-3500-43308	K-9 Maintenance	1,646	2,771	1,455	-	-	-	-
001-3500-43400	Contractual Services	3,053	2,574	3,744	3,000	3,000	2,850	3,500
001-3500-45300	Communications/Postage	10,240	9,664	8,117	9,000	9,000	9,000	9,000
001-3500-45400	Advertising & Promotion	5,034	4,079	4,369	4,840	4,840	4,500	4,690
001-3500-45500	Reproduction & Copying	6,376	5,261	3,083	5,600	5,600	5,600	5,600
001-3500-45800	Travel & Transportation	26,204	23,750	22,639	36,000	36,000	28,000	31,500
001-3500-45900	Training	7,591	3,760	9,297	6,000	6,000	5,600	5,400
001-3500-46120	Operating Supplies	46,138	29,117	38,659	38,550	38,550	38,550	32,550
001-3500-46260	Vehicle & Equipment Fuels	28,929	32,206	39,834	43,000	43,000	43,195	43,000
001-3500-46400	Dues & Subscriptions	602	603	734	1,775	1,775	1,775	1,775
001-3500-46500	Clothing	7,668	7,968	10,327	6,500	6,500	7,409	12,750
001-3500-46950	Miscellaneous Supplies	10,222	10,000	3,727	15,000	15,000	15,000	15,000
001-3500-47300	Other Capital Equipment	-	-	12,684	5,600	5,600	5,600	-
001-3500-47430	Office/Capital Expense	5,319	33,189	8,356	10,500	10,500	10,500	4,800
	Total	**1,534,341**	**1,529,106**	**1,588,171**	**1,701,649**	**1,748,392**	**1,582,080**	**1,704,119**

2013 Budget

Department: 4200 Building Maintenance

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-4200-41100	Salaries and Wages	353,538	362,823	382,226	401,132	403,632	403,632	410,773
001-4200-41150	Temporary Wages	31,271	19,527	24,288	21,326	171,326	95,000	82,170
001-4200-41200	Overtime	23,341	21,960	35,350	30,284	30,284	39,000	30,860
001-4200-41300	Benefits	238,826	232,607	249,573	248,437	321,865	317,000	291,132
001-4200-43400	Contractual Services	94,734	87,802	163,438	144,000	147,500	147,500	144,000
001-4200-43424	Permits	150	100	-	1,000	1,000	1,000	500
001-4200-44230	Janitorial Services	73,774	151,568	157,036	154,300	154,300	121,000	128,500
001-4200-44420	Equipment Rental	366	1,068	2,611	2,500	2,500	2,500	2,500
001-4200-45300	Communications/Postage	10,559	10,527	7,554	10,000	10,000	10,000	10,300
001-4200-45400	Advertising & Promotion	200	1,184	94	700	700	700	850
001-4200-45500	Reproduction & Copying	2,965	492	2,636	3,000	3,000	3,000	3,300
001-4200-45800	Travel & Transportation	2,743	1,644	1,882	3,200	3,200	3,200	3,200
001-4200-45900	Training	2,000	2,553	2,867	11,500	10,300	4,000	7,200
001-4200-46100	Office Supplies	1,872	834	724	680	1,180	1,180	720
001-4200-46120	Operating Supplies	98,933	98,155	105,406	128,000	168,000	168,000	110,300
001-4200-46200	Heating	6,597	12,818	21,072	23,500	23,500	19,000	21,000
001-4200-46220	Electricity	3,446	4,838	11,141	12,500	12,500	12,500	6,500
001-4200-46260	Vehicle & Equipment Fuels	14,379	15,426	17,311	19,000	19,000	19,500	19,500
001-4200-46400	Dues & Subscriptions	1,927	930	996	850	1,550	1,550	1,706
001-4200-46500	Clothing	2,950	2,341	2,054	2,800	2,800	2,800	2,800
001-4200-46700	Parts & Supplies for Equipment	10,483	10,739	5,872	11,000	11,000	11,000	11,000
001-4200-46950	Miscellaneous Supplies	841	5,301	7,936	2,000	2,000	2,000	2,000
001-4200-47300	Other Capital Equipment	5,390	-	8,163	-	16,000	16,000	-
001-4200-47430	Office/Capital Expense	2,705	5,240	2,732	3,300	8,300	8,300	17,323
	Total	**983,991**	**1,050,476**	**1,212,961**	**1,235,009**	**1,525,437**	**1,409,362**	**1,308,134**

2013 Budget
Department: 4400 Shop

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-4400-41100	Salaries and Wages	476,568	542,220	564,089	577,887	577,887	577,887	583,258
001-4400-41150	Temporary Wages	11,953	9,289	16,745	18,043	18,043	18,043	14,182
001-4400-41200	Overtime	54,638	41,260	88,730	80,460	100,460	100,460	82,070
001-4400-41300	Benefits	311,576	328,595	375,996	364,074	364,074	364,074	400,159
001-4400-43400	Contractual Services	15,195	21,537	17,138	17,000	17,000	17,000	17,000
001-4400-43424	Permits	1,145	2,038	1,210	2,850	2,850	2,850	2,850
001-4400-44225	Rural Snow Removal	250,216	242,149	434,241	380,000	665,000	665,000	380,000
001-4400-44420	Equipment Rental	205	901	1,554	1,500	1,500	1,000	1,000
001-4400-45300	Communications/Postage	17,653	13,695	13,747	25,425	25,425	25,000	25,000
001-4400-45400	Advertising & Promotion	950	80	871	1,200	1,200	1,200	1,200
001-4400-45500	Reproduction & Copying	-	-	750	1,000	1,000	996	1,500
001-4400-45800	Travel & Transportation	946	2,081	2,267	4,100	4,100	4,100	2,984
001-4400-45900	Training	1,225	-	1,900	5,500	5,500	3,000	4,850
001-4400-46100	Office Supplies	628	598	754	850	850	850	850
001-4400-46120	Operating Supplies	84,078	105,827	84,941	80,000	80,000	80,000	80,000
001-4400-46200	Heating	117,018	149,044	191,074	195,000	229,000	224,000	195,000
001-4400-46220	Electricity	32,544	42,814	53,258	65,000	65,000	63,000	65,000
001-4400-46225	Street Lights	56,211	53,045	48,931	55,000	55,000	55,000	55,000
001-4400-46260	Vehicle & Equipment Fuels	16,250	17,733	15,933	19,000	19,000	17,000	17,000
001-4400-46400	Dues & Subscriptions	-	-	-	100	100	75	150
001-4400-46500	Clothing	3,041	2,914	2,930	3,000	3,000	3,000	3,000
001-4400-46700	Parts & Supplies for Equipment	73,191	74,502	95,762	75,000	75,000	75,000	75,000
001-4400-47430	Office/Capital Expense	3,838	4,087	4,685	-	-	-	-
	Total	**1,529,066**	**1,654,406**	**2,017,506**	**1,971,989**	**2,310,989**	**2,298,535**	**2,007,053**

2013 Budget

Department: 5050 Information Technology

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5050-41100	Salaries and Wages	246,874	241,482	271,314	298,757	298,757	298,757	318,336
001-5050-41200	Overtime	3,323	7,411	6,152	4,446	4,446	4,446	4,590
001-5050-41300	Benefits	124,603	122,108	153,869	164,548	180,129	180,129	192,485
001-5050-43400	Contractual Services	125,005	160,144	176,021	27,895	33,495	33,495	22,785
001-5050-45300	Communications/Postage	109,976	112,295	71,784	77,661	77,661	77,661	83,511
001-5050-45400	Advertising & Promotion	58	3,354	(135)	250	250	250	50
001-5050-45800	Travel & Transportation	17,611	12,166	12,628	19,596	19,596	19,596	19,847
001-5050-45900	Training	14,644	7,386	15,472	16,948	16,948	16,948	15,625
001-5050-46110	Data Processing	22,103	21,340	26,646	27,350	27,350	27,350	15,250
001-5050-46120	Operating Supplies	951	1,387	1,349	1,350	1,350	1,350	1,275
001-5050-46500	Clothing	188	152	200	200	200	200	200
001-5050-46700	Parts & Supplies for Equipment	22,711	11,817	12,599	12,225	12,225	12,225	10,300
001-5050-47300	Other Capital Equipment	15,855	58,484	85,781	-	-	-	-
001-5050-47430	Office/Capital Expense	78,992	64,806	59,764	-	-	-	-
001-5050-48500	Contingencies	-	-	-	6,000	6,000	6,000	6,000
	Total	**782,893**	**824,333**	**893,443**	**657,226**	**678,407**	**678,407**	**690,255**

2013 Budget

Department: 5100 Administration

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5100-41100	Salaries and Wages	247,600	256,839	295,831	297,189	297,189	297,189	307,823
001-5100-41200	Overtime	-	421	103	1,054	1,054	42	430
001-5100-41300	Benefits	131,546	124,072	149,196	140,729	152,415	152,415	159,462
001-5100-43200	Professional Fees & Services	2,643	4,969	3,643	4,500	4,500	3,250	4,000
001-5100-45300	Communications/Postage	34,088	39,907	37,506	40,000	40,000	33,245	38,000
001-5100-45400	Advertising & Promotion	12,878	18,155	17,777	23,540	23,540	23,540	23,540
001-5100-45500	Reproduction & Copying	12,037	14,766	15,554	18,000	18,000	18,000	18,000
001-5100-45800	Travel & Transportation	12,892	14,601	11,230	17,000	17,000	15,000	17,000
001-5100-45900	Training	2,433	1,379	3,662	4,700	4,700	1,500	4,700
001-5100-46100	Office Supplies	8,903	9,413	10,008	11,000	11,000	11,000	11,000
001-5100-46120	Operating Supplies	496	1,980	1,196	-	-	-	-
001-5100-46200	Heating	50,306	50,542	79,141	85,000	85,000	83,000	88,000
001-5100-46220	Electricity	85,407	104,852	118,115	137,000	137,000	114,000	125,000
001-5100-46260	Vehicle & Equipment Fuels	486	375	583	800	800	900	800
001-5100-46400	Dues & Subscriptions	1,209	1,579	1,412	1,712	1,712	1,502	1,576
001-5100-46500	Clothing	150	141	150	150	150	150	150
001-5100-48500	Contingencies	14,677	4,939	8,248	20,000	36,000	30,000	15,000
	Total	**617,750**	**648,930**	**753,354**	**802,374**	**830,060**	**784,733**	**814,480**

2013 Budget
Department: 5200 Finance

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5200-41100	Salaries and Wages	341,060	392,420	413,213	433,463	433,463	433,463	469,959
001-5200-41150	Temporary Wages	3,153	678	5,746	5,500	5,500	1,600	1,960
001-5200-41200	Overtime	3,378	3,817	6,235	10,200	10,200	7,000	10,944
001-5200-41300	Benefits	195,250	220,228	254,082	232,758	260,027	255,000	290,532
001-5200-43200	Professional Fees & Services	10,174	48,151	53,768	59,000	59,000	59,000	62,200
001-5200-43400	Contractual Services	114,517	146,218	155,448	136,500	153,000	150,000	159,500
001-5200-45300	Communications/Postage	1,643	1,518	1,395	2,000	2,000	1,500	2,000
001-5200-45400	Advertising & Promotion	9,872	1,240	-	6,500	6,500	3,000	6,500
001-5200-45500	Reproduction & Copying	3,447	3,302	3,315	4,976	4,976	4,000	4,976
001-5200-45800	Travel & Transportation	10,787	16,439	7,565	9,075	9,075	9,075	10,193
001-5200-45900	Training	2,499	3,040	17,801	3,604	8,604	8,000	3,605
001-5200-46120	Operating Supplies	11,095	7,967	4,300	3,650	3,650	3,600	3,650
001-5200-46400	Dues & Subscriptions	1,624	1,308	1,262	1,250	1,250	1,250	1,250
001-5200-46500	Clothing	302	515	400	400	400	400	400
001-5200-47430	Office/Capital Expense	4,838	-	-	-	-	-	-
	Total	**713,639**	**846,841**	**924,530**	**908,876**	**957,645**	**936,888**	**1,027,669**

2013 Budget

Department: 5300 Council

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5300-43200	Professional Fees & Services	130,381	135,657	141,270	151,750	151,750	151,750	156,750
001-5300-43302	Professional Fees: Gas Line De	5,376	9,664	304,216	15,000	115,000	115,000	15,000
001-5300-45300	Communications/Postage	1,948	1,896	2,112	2,200	2,200	2,200	2,200
001-5300-45400	Advertising & Promotion	47,103	45,520	50,448	51,500	51,500	51,500	51,500
001-5300-45800	Travel & Transportation	24,748	24,864	16,147	25,000	25,000	25,000	25,000
001-5300-45900	Training	2,700	1,675	1,210	2,000	2,000	2,000	2,000
001-5300-46100	Office Supplies	627	458	(62)	650	650	650	650
001-5300-46200	Heating	2,840	2,700	4,253	4,500	4,500	4,000	4,500
001-5300-46220	Electricity	597	654	671	825	825	700	825
001-5300-46400	Dues & Subscriptions	6,821	7,105	7,035	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	14,256	17,847	32,751	50,000	50,000	50,000	45,000
	Total	**237,396**	**249,781**	**575,754**	**310,925**	**410,925**	**410,300**	**310,925**

2013 Budget
Department: 5350 Clerks

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5350-41100	Salaries and Wages	148,310	147,603	144,767	154,283	154,283	154,283	161,663
001-5350-41150	Temporary Wages	5,756	-	6,953	6,447	6,447	8,125	6,500
001-5350-41200	Overtime	-	3,661	4,056	4,080	4,080	4,080	5,100
001-5350-41300	Benefits	82,522	72,597	82,961	77,671	85,461	85,461	91,366
001-5350-43200	Professional Fees & Services	890	1,535	2,615	3,000	3,000	3,000	3,000
001-5350-43350	Elections	8,007	5,850	3,267	12,000	12,000	6,000	6,000
001-5350-43400	Contractual Services	5,082	-	-	50,000	50,000	50,000	46,800
001-5350-45300	Communications/Postage	1,073	942	882	1,200	1,200	1,200	1,825
001-5350-45400	Advertising & Promotion	-	-	-	-	-	-	-
001-5350-45500	Repoduction & Copying	305	-	-	-	-	-	-
001-5350-45800	Travel & Transportation	6,281	13,886	14,985	13,000	13,000	13,000	16,200
001-5350-45900	Training	2,119	2,600	2,925	3,000	3,000	3,000	3,000
001-5350-46100	Office Supplies	2,023	637	1,654	1,500	1,500	1,500	1,500
001-5350-46400	Dues & Subscriptions	618	760	748	1,000	1,000	1,000	1,000
001-5350-46500	Clothing	-	-	77	100	100	100	100
001-5350-46950	Records Management	1,038	1,922	528	3,000	3,000	3,029	2,375
001-5350-47300	Other Capital Equipment	7,193	-	-	-	-	-	-
001-5350-47430	Office/Capital Expense	-	2,679	-	-	-	-	-
	Total	**271,215**	**254,673**	**266,418**	**330,281**	**338,071**	**333,778**	**346,429**

2013 Budget

Department: 5500 Community Development

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5500-41100	Salaries and Wages	319,710	312,231	326,499	344,156	344,156	344,156	355,338
001-5500-41150	Temporary Wages	11,859	4,747	-	24,852	24,852	-	11,643
001-5500-41200	Overtime	3,958	2,310	48	5,255	5,255	500	4,493
001-5500-41300	Benefits	197,087	186,493	198,552	194,882	214,358	214,358	216,661
001-5500-43200	Professional Fees & Services	2,911	2,097	20,950	25,000	30,000	15,000	17,500
001-5500-43400	Contractual Services	22,928	-	599	-	-	-	-
001-5500-44410	Lease Expense	-	-	59	-	-	-	-
001-5500-45300	Communications/Postage	2,172	2,034	1,901	2,220	2,220	2,000	1,210
001-5500-45400	Advertising & Promotion	4,255	2,437	5,926	6,800	6,800	3,000	5,800
001-5500-45500	Reproduction & Copying	8,906	7,520	10,321	14,654	14,654	8,000	12,160
001-5500-45800	Travel & Transportation	14,084	8,584	4,036	14,400	14,400	14,400	18,051
001-5500-45900	Training	2,207	1,750	1,617	8,850	8,850	5,000	8,380
001-5500-46100	Office Supplies	977	1,152	852	1,000	1,000	750	1,000
001-5500-46120	Operating Supplies	4,757	15,027	3,540	10,250	10,250	5,000	6,290
001-5500-46260	Vehicle & Equipment Fuels	1,171	1,032	1,263	1,500	1,500	1,300	1,500
001-5500-46400	Dues & Subscriptions	1,424	1,397	1,274	1,710	1,710	1,710	1,735
001-5500-46500	Clothing	185	-	407	250	250	250	475
001-5500-46950	Unreimbursed Grant Expense	-	-	-	-	-	-	-
001-5500-47430	Office/Capital Expense	-	-	-	-	-	-	-
	Total	**598,592**	**548,810**	**577,844**	**655,779**	**680,255**	**615,424**	**662,237**

2013 Budget

Department: 5550 Economic Initiatives

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5550-41150	Temporary Wages	-	159	-	-	-	-	-
001-5550-41200	Overtime	-	-	-	-	-	-	-
001-5550-41300	Benefits	-	37	-	-	-	-	-
001-5550-43400	Contractual Services	87,241	180,626	87,033	88,500	88,500	89,500	89,500
001-5550-45400	Advertising & Promotion	-	4,581	10,497	5,000	5,000	200	250
001-5550-45800	Travel/Transportation	-	1,094	6,099	12,000	6,000	400	10,000
001-5550-46120	Operating Supplies	2,400	3,340	2,506	3,400	7,900	7,211	7,364
001-5550-46400	Dues & Subscriptions	-	-	173	2,000	2,000	-	-
001-5550-46950	Miscellaneous Events	53,658	68,484	64,536	73,500	78,500	78,500	82,500
001-5550-47300	Capital/Office Equipment	-	-	6,813	-	-	-	-
001-5550-48500	Contingencies	350	20,996	3,379	7,000	8,000	-	10,000
	Total	**143,649**	**279,318**	**181,036**	**191,400**	**195,900**	**175,811**	**199,614**

2013 Budget

Department: 5600 Law

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5600-43200	Municipal Services	-	-	150,000	150,000	150,000	150,000	150,000
001-5600-43200	Litigation Support	3,614,093	2,495,157	4,459,333	1,800,000	1,800,000	1,800,000	1,800,000
	Total	**3,614,093**	**2,495,157**	**4,609,333**	**1,950,000**	**1,950,000**	**1,950,000**	**1,950,000**

2013 Budget

Department: 5700 Liability Insurance

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5700-43200	Professional Fees & Services	25,331	12,500	27,500	30,000	30,000	30,000	30,000
001-5700-45200	Insurance	210,856	306,383	158,502	400,000	400,000	400,000	400,000
001-5700-45210	Insurance Contingencies	15,283	6,881	20,493	40,000	40,000	40,000	40,000
	Total	**251,470**	**325,764**	**206,496**	**470,000**	**470,000**	**470,000**	**470,000**

2013 Budget

Department: 5780 Engineering

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-5780-41100	Salaries and Wages	219,830	206,609	211,868	232,416	242,416	242,416	232,212
001-5780-41150	Temporary Wages	-	4,201	8,813	9,008	9,008	9,008	9,001
001-5780-41200	Overtime	187	1,076	2,091	2,711	2,711	2,711	2,770
001-5780-41300	Benefits	125,074	116,924	126,310	124,639	140,220	140,220	139,192
001-5780-43400	Contractual Services	3,714	108,820	131,726	136,500	148,500	148,500	136,500
001-5780-45300	Communications/Postage	4,282	5,340	6,119	5,500	5,500	5,500	5,500
001-5780-45400	Advertising & Promotion	-	-	-	-	2,000	624	-
001-5780-45500	Reproduction & Copying	2,965	4,777	2,636	3,000	3,000	3,000	3,000
001-5780-45800	Travel & Transportation	200	8,199	2,548	5,000	5,000	5,000	5,000
001-5780-45900	Training	265	2,486	769	8,200	5,500	5,000	5,000
001-5780-46100	Office Supplies	999	1,789	2,032	1,500	2,200	2,200	1,500
001-5780-46120	Operating Supplies	4,123	3,428	1,726	3,000	3,000	3,000	2,950
001-5780-46260	Vehicle & Equipment Fuels	5,812	3,913	3,378	5,000	5,000	5,000	5,000
001-5780-46400	Dues & Subscriptions	480	1,808	273	1,515	1,515	1,423	1,430
001-5780-46500	Clothing	797	894	889	1,200	1,200	1,200	1,200
	Total	**368,729**	**470,264**	**501,177**	**539,189**	**576,770**	**574,802**	**550,256**

2013 Budget

Department: 6100 Library

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-6100-41100	Salaries and Wages	170,125	173,646	173,991	184,419	184,419	184,419	187,088
001-6100-41150	Temporary Wages	9,395	12,663	5,996	6,614	6,614	6,614	6,614
001-6100-41200	Overtime	-	-	-	1,000	1,000	100	999
001-6100-41300	Benefits	88,036	83,358	91,624	115,751	119,646	119,646	138,368
001-6100-43400	Contractual Services	7,321	7,321	9,344	9,700	9,700	9,700	9,700
001-6100-45300	Communications/Postage	5,416	5,429	5,726	5,500	5,500	5,500	5,500
001-6100-45400	Advertising & Promotion	2,644	3,129	1,505	1,500	1,500	1,500	1,500
001-6100-45500	Reproduction & Copying	2,218	2,242	2,293	2,400	2,400	2,400	2,400
001-6100-45800	Travel & Transportation	1,196	909	941	900	1,900	900	900
001-6100-45900	Training	-	186	597	1,000	1,000	1,000	1,000
001-6100-46100	Office Supplies	3,574	3,120	3,524	3,600	3,600	3,600	3,600
001-6100-46120	Operating Supplies	30,369	27,775	30,493	26,500	26,500	26,500	26,500
001-6100-46200	Heating	15,418	21,677	32,374	28,500	43,000	43,000	31,798
001-6100-46220	Electricity	23,276	26,932	32,833	33,000	35,500	375	39,000
001-6100-46400	Dues & Subscriptions	150	250	250	375	375	37,100	375
001-6100-46500	Clothing	192	249	250	250	250	-	250
001-6100-47430	Office/Capital Expense	4,979	2,497	-	-	-	-	-
	Total	**364,308**	**371,383**	**391,741**	**421,009**	**442,904**	**442,354**	**455,592**

2013 Budget

Department: 6200 Parks Recreation

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-6200-41100	Salaries and Wages	191,622	191,597	210,688	226,531	234,531	234,531	230,197
001-6200-41150	Temporary Wages	139,485	131,229	126,878	191,118	191,118	181,939	181,801
001-6200-41200	Overtime	10,624	1,766	1,501	4,029	4,029	3,379	4,031
001-6200-41300	Benefits	132,066	128,739	148,152	174,414	193,890	193,000	188,052
001-6200-43400	Contractual Services	3,764	3,383	4,543	4,115	4,115	4,165	4,165
001-6200-43404	Volunteer Services	156	338	103	500	500	54	400
001-6200-43424	Permits	325	-	325	325	325	325	325
001-6200-44420	Equipment Rental	228	912	570	720	720	-	600
001-6200-45300	Communications/Postage	5,558	6,484	6,721	5,000	5,000	7,338	7,125
001-6200-45400	Advertising & Promotion	6,195	8,281	10,813	8,650	8,650	8,348	8,350
001-6200-45500	Reproduction & Copying	3,620	2,456	3,122	2,899	2,899	3,438	4,875
001-6200-45800	Travel & Transportation	5,538	6,864	1,522	10,100	10,100	10,100	9,600
001-6200-45900	Training	2,816	3,919	4,915	5,600	5,600	5,600	4,400
001-6200-46100	Office Supplies	1,393	1,822	2,384	4,350	4,350	4,350	4,650
001-6200-46120	Operating Supplies	14,318	17,369	16,146	19,300	19,300	19,300	19,050
001-6200-46200	Heating	8,193	9,819	14,581	19,800	19,800	14,500	16,550
001-6200-46220	Electricity	12,925	13,527	15,024	19,500	19,500	15,500	16,800
001-6200-46260	Vehicle & Equipment Fuels	-	232	138	120	120	70	100
001-6200-46350	Concessions	10,514	8,697	6,387	6,000	6,000	6,000	6,000
001-6200-46400	Dues & Subscriptions	1,025	575	900	800	800	800	800
001-6200-46500	Clothing	1,024	1,030	1,154	1,600	1,600	1,600	1,600
001-6200-46950	Teen Council Expense	999	834	711	800	800	800	1,000
001-6200-47300	Office/Capital Expense	-	-	-	-	-	-	9,000
001-6200-47430	Office/Capital Expense	3,000	2,756	5,196	3,950	3,950	3,900	2,000
	Total	**555,387**	**542,630**	**582,473**	**710,221**	**737,697**	**719,037**	**721,470**

2013 Budget
Department: 6400 Civic Center

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-6400-41100	Salaries and Wages	217,935	220,598	236,167	248,454	243,454	243,454	254,883
001-6400-41150	Temporary Wages	41,973	37,269	36,765	44,483	44,483	44,483	44,578
001-6400-41200	Overtime	4,198	6,818	9,839	12,872	17,872	17,872	17,106
001-6400-41300	Benefits	143,748	143,501	159,193	161,730	177,311	161,730	189,289
001-6400-43200	Professional Fees & Services	475	475	475	475	475	475	475
001-6400-43400	Contractual Services	34,487	30,848	15,003	28,135	28,135	26,635	27,050
001-6400-44425	Movie Rental & Freight	38,385	43,556	40,651	58,500	58,500	58,500	58,500
001-6400-45300	Communications/Postage	7,630	7,243	6,717	8,680	8,680	8,680	8,900
001-6400-45400	Advertising & Promotion	4,075	4,336	4,730	5,775	5,775	5,775	1,000
001-6400-45500	Reproduction & Copying	1,098	980	2,223	2,000	2,000	2,000	1,625
001-6400-45800	Travel/Transportation	1,373	1,661	2,576	1,800	1,800	-	1,800
001-6400-45900	Training	350	395	485	600	600	-	600
001-6400-46100	Office Supplies	998	858	1,243	800	800	1,800	950
001-6400-46120	Operating Supplies	14,909	18,192	16,800	14,275	14,275	14,275	11,100
001-6400-46200	Heating	40,001	34,441	57,750	64,500	64,500	61,600	66,500
001-6400-46220	Electricity	51,023	60,452	87,618	92,000	92,000	93,050	100,000
001-6400-46350	Concessions	26,459	27,191	24,370	30,000	30,000	30,000	31,500
001-6400-46400	Dues & Subscriptions	405	405	537	445	445	445	445
001-6400-46500	Clothing	-	499	750	-	-	-	-
001-6400-46700	Parts & Supplies for Equipment	1,415	1,044	1,376	2,900	2,900	2,900	1,550
001-6400-47300	Other Capital Equipment	-	7,433	-	-	-	-	-
001-6400-47430	Office Capital Expense	4,500	8,014	14,974	10,395	10,395	10,395	9,426
001-6400-49550	Civic Events Ins Clearing	-	(1)	-	-	-	-	-
	Total	**635,437**	**656,206**	**720,243**	**788,819**	**804,400**	**784,069**	**827,277**

2013 Budget

Department: 6500 Parks Maintenance

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-6500-41100	Salaries and Wages	56,096	58,050	60,023	63,847	63,847	63,847	65,541
001-6500-41150	Temporary Wages	36,310	56,610	72,270	62,483	62,483	62,483	62,258
001-6500-41200	Overtime	3,115	6,084	8,577	6,649	6,649	6,852	6,677
001-6500-41300	Benefits	40,695	41,241	46,454	47,708	47,708	47,708	51,149
001-6500-43400	Contractual Services	135,923	158,173	142,163	149,180	149,180	149,180	151,180
001-6500-43404	Volunteer Services	18	300	-	150	150	150	150
001-6500-44320	Building & Grounds Maintenance	14,125	20,005	20,792	21,500	21,500	21,500	21,500
001-6500-44420	Equipment Rental	1,500	6,709	5,009	6,700	6,700	6,700	6,700
001-6500-45300	Communications/Postage	487	602	538	1,530	1,530	1,530	1,530
001-6500-45400	Advertising & Promotion	-	334	-	1,450	1,450	1,450	950
001-6500-45800	Travel & Transportation	482	2,300	-	-	-	-	-
001-6500-45900	Training	-	-	(10)	-	6,000	6,000	-
001-6500-46100	Office Supplies	-	187	19	600	600	600	600
001-6500-46120	Operating Supplies	8,006	15,327	20,839	13,500	28,800	13,500	13,500
001-6500-46200	Heating	-	2,973	14,544	4,200	14,700	14,700	15,700
001-6500-46220	Electricity	2,490	2,864	4,429	8,500	8,500	5,800	7,500
001-6500-46260	Vehicle & Equipment Fuels	4,686	6,539	7,473	7,500	7,500	9,200	9,500
001-6500-46500	Clothing	937	2,717	2,022	1,600	2,400	2,400	1,600
001-6500-46700	Parts & Supplies for Equipment	1,622	1,614	2,306	2,200	2,200	2,200	2,900
001-6500-47300	Other Capital Equipment	-	19,873	7,263	8,300	8,300	8,300	9,400
001-6500-47430	Office/Capital Expense	3,012	-	13,766	17,750	17,750	17,500	33,250
	TOTAL	**309,505**	**402,501**	**428,477**	**425,347**	**457,947**	**441,600**	**461,586**

2013 Budget

Department: 7300 Solid Waste

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-7300-41100	Salaries and Wages	363,599	352,340	348,115	373,521	373,521	373,521	391,845
001-7300-41200	Temporary Wages	-	-	-	-	-	-	11,824
001-7300-41200	Overtime	43,742	35,649	52,179	34,660	52,660	52,660	35,458
001-7300-41300	Benefits	265,656	242,611	265,507	268,423	291,794	290,000	307,419
001-7300-43400	Contractual Services	30,988	31,728	42,539	30,500	45,269	45,269	79,484
001-7300-43424	Permits	2,456	2,456	38,176	2,500	2,500	2,500	3,413
001-7300-44420	Equipment Rental	-	50	-	-	-	-	-
001-7300-45300	Communications/Postage	2,989	5,625	1,654	6,500	6,500	6,500	6,500
001-7300-45400	Advertising & Promotion	260	266	529	1,000	1,000	1,000	1,000
001-7300-45800	Travel & Transportation	1,872	-	2,382	3,312	3,312	2,545	2,006
001-7300-45900	Training	2,042	267	2,027	4,100	4,100	3,300	1,625
001-7300-46100	Office Supplies	211	150	103	300	300	300	300
001-7300-46120	Operating Supplies	42,327	44,241	53,236	50,000	80,000	80,000	70,000
001-7300-46200	Heating	17,072	41,949	24,348	35,000	35,000	15,000	15,000
001-7300-46220	Electricity	32,206	36,010	44,611	51,000	51,000	46,500	55,000
001-7300-46260	Vehicle & Equipment Fuels	33,633	32,749	72,736	65,000	65,000	55,000	65,000
001-7300-46400	Dues & Subscriptions	553	945	689	1,498	1,498	1,498	1,709
001-7300-46500	Clothing	1,856	1,788	1,734	1,800	1,800	1,800	3,000
001-7300-46700	Parts & Supplies for Equipment	14,643	17,261	14,926	20,000	20,000	20,000	20,000
001-7300-46950	Miscellaneous Supplies	18,000	19,655	18,789	20,000	20,000	19,500	20,000
001-7300-47300	Other Capital Equipment	12,980	33,913	-	-	-	-	13,800
001-7300-47430	Office/Capital Expense	10,104	74,397	-	-	-	-	100,000
	Total	**897,188**	**974,049**	**984,282**	**969,114**	**1,055,254**	**1,016,893**	**1,204,383**

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CITY OF VALDEZ, ALASKA

GATEWAY TO THE INTERIOR

2013 Budget
Department: 0100 Education

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated	2013 Council Approved
001-0100-48600	Contributions- Education	8,086,823	9,194,896	9,444,896	9,194,896	9,318,090	9,441,283	9,441,283
	Total	**8,086,823**	**9,194,896**	**9,444,896**	**9,194,896**	**9,318,090**	**9,441,283**	**9,441,283**
001-0050-49140	Contr. to School Stabilization	-	250,000	125,000	-	123,194	123,194	-
350-0050-49100	Transfer from School Stabilization		-	-	125,000	125,000	125,000	-
	Total Transfer In and Out	**-**	**250,000**	**125,000**	**125,000**	**1,807**	**248,194**	**-**

2013 Budget
Department: CSOs

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
001-0500-48600	Contributions-PWSCC	700,000	700,000	700,000	700,000	700,000	700,000	700,000
001-0500-48610	PWSCC - Nursing Program	-	-	175,000	-	-	-	-
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	10,000	10,000	-
001-0810-48600	Contributions-VCVB	362,000	368,000	551,000	245,000	245,000	245,000	398,000
001-0820-48600	Contributions-VSC	150,000	125,000	150,000	125,000	125,000	125,000	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	20,000	30,000	15,000	60,000	60,000	60,000	55,000
001-0850-48600	Contributions	13,000	-	-	-	-	-	-
001-0880-48600	Contributions -Avalanche Center	-	-	-	-	-	-	5,000
001-6800-48600	Contributions-Vdz Museum	299,000	319,000	319,000	319,000	319,000	319,000	359,000
	Total	**1,594,000**	**1,605,000**	**1,967,500**	**1,509,000**	**1,509,000**	**1,509,000**	**1,717,000**
			-					

CITY OF VALDEZ, ALASKA
2013 BUDGET
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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.

2013 CAPITAL PROJECTS LIST

Project #	Project Name	Description	Total Project Revenues	Total Exp/ Enc to date	Estimated Funds Available at 12/31/12	2013 General Fund Transfer In	2013 Available Funds
310 8060 58000	Flood Mitigation	Design & Construction	2,380,696	$ 709,708	$ 1,670,988	$ -	$ 1,670,988
310 2160 58000	Alpine Woods Sewer Project	Construction	2,744,556	$ 2,496,560	$ 247,996	$ -	$ 247,996
310 6840 58000	VCT Landing Craft Ramp Repair	Construction	508,536	$ 107,609	$ 400,927	$ -	$ 400,927
310 6808 58000	VCT Mooring Dolphin	Design	100,000	$ -	$ 100,000	$ -	$ 100,000
310 4032 58000	City Hall Generator Replacement	Construction	295,733	$ 9,752	$ 285,981	$ 100,000	$ 385,981
312 6400 49548	Kelsey Dock Mooring Dolphin	Construction	900,000	$ -	$ 900,000	$ -	$ 900,000
310 2421 58000	STP Lagoon Blower Replacement	Construction	220,551	$ 125,981	$ 94,570	$ -	$ 94,570
310 4034 58000	City Hall Weatherization	Construction	600,000	$ 67,263	$ 532,737	$ -	$ 532,737
310 4711 58000	Airport Roof Replacement	Design	-	$ -	$ -	$ 150,000	$ 150,000
310 6802 58000	VCT High Mast Lights	Construction	505,203	$ -	$ 505,203	$ 350,000	$ 855,203
310 9192 58000	Medical Campus Expansion (MRI)	Design & Construction	400,000	$ -	$ 400,000	$ 200,000	$ 600,000
310 9511 58000	HHES HVAC/Boiler Replacement	Construction	735,611	$ -	$ 735,611	$ 460,000	$ 1,195,611
310 9162 58000	Senior Center Carport - Phase II	Construction	785,000	$ 603,506	$ 181,494	$ 350,000	$ 531,494
310 2515 58000	STP Outfall*	Construction	3,364,430	$ 124,922	$ 3,239,508	$ -	$ 3,239,508
310 9164 49564	Senior Center Atrium (Grant)	Design & Construction	150,000	$ -	$ 150,000	$ -	$ 150,000
310 9574 58000	HHES/VHS Gym Lighting	Design & Construction	-	$ -	$ -	$ 350,000	$ 350,000
310 9507 58000	New Middle School	Design & Construction	40,361,683	$ 490,845	$ 39,870,838	$ -	$ 39,870,838
310 0200 58200	CIP Reserve	Holding				$ 600,000	
		Total	**$ 54,051,999**	**$ 4,736,145**	**$ 49,315,854**	**$ 2,560,000**	**$ 51,275,854**

**Note: includes anticipated grant funds from the State of Alaska not received yet*

Note: CIP Reserve is used as authorized in City of Valdez Financial Accounting Management Policies and Procedures Guide

2013 Community Investment Project (CIP) Project Descriptions

Flood Mitigation: This project will extend Groin # 3 and connect Groins #1 with #3 to enhance the existing Lowe River Levee System protecting Alpine Woods and Nordic Subdivision and the surrounding area.

Alpine Woods Sewer Project: This project will continue to fund the replacement of individual septic systems in Alpine Woods and Nordic Subdivisions and vicinity. Replacement of non-compliant or failed systems will protect groundwater and drinking water qualities in the area.

VCT Landing Craft Ramp Repair: This project will repair and upgrade the existing landing craft ramp at the Valdez Container Terminal to prevent further erosion by the tides and enable increased use by shippers.

VCT Mooring Dolphin: This project will design an additional Mooring Dolphin for the floating dock at the Valdez Container Terminal to accommodate larger vessels.

VCT High Mast Lights: This project will replace the existing 30 year old high mast lights with new poles and lowering rings to allow for easier repairs.

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

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

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

City Hall Weatherization: This project will use the analysis and evaluation that was completed in 2012 to implement necessary weatherization and energy efficient improvements to City Hall.

2013 Community Investment Project (CIP) Project Descriptions

New Middle School: This project is replacing the existing Junior High School with a new Middle School. The design team, project manager and general contractor will be using the GC/CM team build method for procurement. The project has been approved by Alaska DEED for participation in the State's debt reimbursement program and has received voter approval for funding. Development of the design to 100% will be finished by early summer of 2013, with construction beginning in the summer of 2013. The construction period is expected to take approximately 18 months.

Airport Roof Replacement: This project will design a new roof for the Valdez Pioneer Field Airport Terminal building. The current roof was temporarily repaired five years ago and now needs to be replaced.

HHES HVAC/Boiler Replacement: This project will replace the worn out pneumatic system with a computerized control system. It will replace air and hot water values, actuators, ducting, hydronic pumps, and boilers.

Senior Center Carport-Phase II: This phase of the project will provide internal storage units, paving, and a new permanent walkway to allow seniors to exit the building on the North gable end, directly from the Atrium, where the apartments are located. The new covered walkway will be enclosed, lighted and provide improved access to the carport.

HHES/VHS Gym Lighting: This project will replace existing gym lighting in both the Elementary and High School that is old and energy inefficient.

STP Outfall: This project will redirect the treatment plants effluent discharge from the unnamed salmon spawning stream to an ocean outfall pipe which will allow the City to remain compliant with ADEC regulations.

Medical Campus Expansion (MRI): This is a multi phased project, with Phase 1 scheduled for 2013. Phase 1 will include site design and procurement of a pre-manufactured modular building. Phase 2 will construct the building pad, install the building and install a separately purchased Magnetic Resonance Imaging Unit (MRI). The project will connect the modular building to the existing hospital.

Senior Center Atrium (Grant): This project will repair the Valdez Senior Citizens Center Atrium which is the focal point of its residential apartments. The project will entail replacing carpet, linoleum repair, overhead lighting, fixture upgrades, weatherization, new doors, patching walls and repainting the Atrium.

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.

2013 Budget
350 Reserve Expenditures

Acct No	Account Description	2012 Available Balance	2013 GF Transfer In	2013 Available Funds	2013 Authorized Expenditure
	Holding Accounts				
350-0100-55000	School Budgetary Stabilization Holding	375,000	-	375,000	123,194
350-0202-55000	Council Contingency HOLDING	124,413	179,609	304,022	-
350-0300-55000	Revenue Reserve HOLDING	5,000,000	-	5,000,000	-
350-0315-58000	Major Renovations Reserve	12,057,116	2,585,140	14,642,256	-
350-0318-58000	Harbor Major Maint & Replace*	2,397,719	378,271	3,025,181	-
350-0607-55000	Permanent Fund Reserve	1,946,834	1,988,803	3,935,637	-
350-1000-58000	Landfill Closure Reserve	1,101,596	275,399	1,376,995	-
	Total Holding	**23,002,678**	**5,407,222**	**28,659,091**	**123,194**
	PROGRAMS/GRANTS				
350-0310-55000	Major Maintenance Reserve	5,100,000	545,822	5,645,822	983,000
350-0312-55000	Sewer & Lift Station Repairs	472,758	-	472,758	472,758
350-0320-55000	Leave Liability Reserve	188,018	181,366	369,384	200,000
350-0400-58000	Major Equipment Reserve	799,017	1,729,018	2,528,034	1,610,795
350-5050-55000	Technology Reserve	230,000	341,297	571,297	283,484
350-0450-55000	Energy Assistance Program	844,300	-	844,300	800,000
350-0500-55000	Special Events Reserve	5,745	-	5,745	5,745
350-0600-55000	Nuisance Abatement Program	333,069	150,000	483,069	483,069
350-3550-49513	LEPC Grant Expense	12,143	-	12,143	12,143
352-8300-55000	Disaster Preparedness Reserve	116,836	550,000	666,836	666,836
350-0520-55000	50th Anniversary Earthquake	-	50,000	50,000	50,000
350-5550-55000	Beautification Committee	20,547	100,000	120,547	120,547
	Sub Total Programs/Grants	**8,122,432**	**3,647,503**	**11,769,935**	**5,688,377**
	ROW Road Repairs				
350-1100-55000.301	*ROW Road and Sidewalk Repair*	335,410	-	335,410	335,410
350-1100-55000.302	*East Pioneer Drive*	-	500,000	500,000	500,000
	Total ROW Roads	***335,410***	***500,000***	***835,410***	***835,410***
	COV Properties Concrete/Asphalt Repairs				
350-1200-55000.201	*Concrete/Asphalt Repairs for COV properties*	75,000	-	75,000	75,000
350-1200-55000.202	*Hospital ER Entrance*	50,000	-	50,000	50,000
350-1200-55000.203	*Airport Sidewalk Replacement*	-	150,000	150,000	150,000
	Total COV Properties Concrete/Asphalt Repairs	***125,000***	***150,000***	***275,000***	***275,000***
	Master Planning				
350-5520-55000.101	*Master Planning-Comprehensive/Strategic Planning*	336,539	-	336,539	336,539
350-5520-55000.102	*Master Planning-Testing Training*	200,000	-	200,000	200,000
350-5520-55000.103	*Master Planning-SBH Master Plan*	50,000	-	50,000	50,000
350-5520-55000.105	*Master Planning-Building Fire Code Review*	12,960	10,000	22,960	22,960
350-5520-55000.106	*Master Planning-CEDS*	25,000	-	25,000	25,000
350-5520-55000.107	*Master Planning-Hazard Mitigation*	140,000	-	140,000	140,000
350-5520-55000.108	*Master Planning- Health & Safety Plan*	40,000	-	40,000	40,000
350-5520-55000.109	*Master Planning- Borough Planning*	100,000	-	100,000	100,000
	Total Master Planning	***904,499***	***10,000***	***914,499***	***914,499***
	Land Development				
350-8000-55000.580	*Land Devlp- Snow Lots*	17,815	75,000	92,815	92,815
350-8000-55000.582	*Land Devlp- Misc*	646,789	-	646,789	646,789
350-8000-55000.583	*Surveying Municipal Land*	11,877	-	11,877	11,877
	Land Development	***676,481***	***75,000***	***751,481***	***751,481***
	**** Grand Total Programs/Grants**	**10,163,823**	**4,382,503**	**14,546,325**	**8,464,767**

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

*** Total 2013 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

2013 Major Maintenance Request

Project		Budget	Amendment	Amended Budget	Prior Years Actual	CY Encumbrance	CY Actual	CY Balance	Balance Forward	Transfers Out	2013 Budget	2013 Available Budget	Completed
2010													
Civic Center Fire Alarm Replace	902	60,000	250,000	310,000	148,739	57,328	98,454	5,479.27	5,479			5,479.27	
Airport Fire Alarm	907	50,000	90,000	146,110	88,620	8,443.08	49,046.93	-	-			-	
Library/ Museum UST removal & Boilers Replace	908	250,000	351,000	601,000	572,429	8,767.98	4,367.28	15,435.91	15,436				X
Library- Install Fire Alarm	1001	200,000	(82,600)	128,396	66,984	12,365.39	49,046.92	-	-			-	
VCT Electrical	1009	147,570	570,537	718,107	718,107	-	2,290.00	(2,290.00)	(2,290)				X
Robe River Reservoir siding & lip repair	1011	25,000	-	25,000		-	9,900.00	15,100.00	-			15,100.00	
2011													
Harbor Restroom/ Boiler Updates	1101	50,000	150,000	200,000	79,872	-	120,122.14	5.76	6				X
Library - replace entry doors	1105	75,000	(15,000)	60,000	4,660		41,564.40	13,775.60	13,776				X
Airport - replace exterior lighting	1107	60,000	-	60,000	-	-	4,096.16	55,903.84	-			55,904	
Airport - replace water lines	1108	50,000	10,000	60,000	7,950	-	-	52,050.00	-			52,050	
Airport - replace carpet main floor and paint interior	1109	170,000	40,000	210,000	23,845	-	177,483.50	8,671.22	8,671				X
Civic Center - new roof	1110	500,000	(500,000)	-	-	-	-	-	-				moved to CIP
FS1/CEDD/ Jail Roof Repair	1111	50,000	57,894	107,894	-	-	-	107,894.00	107,894				canceled
Shop - office ventilation	1113	30,000	60,000	90,000	7,709	3,000.00	76,551.96	2,739.40	2,739				X
Glacier Campground - replace out houses	1114	45,000	(12,054)	32,946	30,125	-	-	2,820.82	2,821				X
Civic Center - stairway trail & picnic shelter	1115	75,000	55,000	130,000	-	20,000.00	2,306.60	107,693.40	-			107,693	
Police Range Upgrade	1117	25,000	-	25,000	-	-	-	25,000.00	-			25,000	
Airport Chair Replacement	1118	28,000	25,000	53,000	3,276	1,631.29	39,914.98	8,177.73	-			8,178	
Remove & Replace HS Bleachers	1120	-	170,335	170,335	169,940	-	395.00	-	-				X
Medical Clinic Doors	1122	-	14,410	14,410	12,175	-	-	2,235.12	2,235				X
2012													
City Hall Fire Alarm Replacement	1201	250,000	(32,000)	218,000	-	12,550	11,290	194,160				194,160	
City Hall Waterline Replacemnet - Phase I	1202	100,000	50,000	150,000	-	-	3,455	146,545				146,545	
Baler Waterline Replacement	1203	25,000	-	25,000	-	-	4,589	20,411	20,411				X
VCT Transfer Plates Repair	1204	50,000	-	50,000	-	-	-	50,000				50,000	
Civic Center ADA Restroom Design	1205	145,000	-	145,000	-	-	5,252	139,748				139,748	
Meyring Boat Park Replacement	1206	75,000	-	75,000	-	-	68,578	-				6,422	
Parks - Misc. Re- paving	1207	50,000	175,000	225,000	-	-	-	225,000				225,000	
Parks - Misc. Re- fencing	1208	50,000	-	50,000	-	-	-	50,000				50,000	
High School Doors/Security Cameras	1209	110,000	-	110,000	-	-	-	110,000	110,000				canceled
Civic Center Weatherization Study/Design	1210	30,000	-	30,000	-	-	-	30,000				30,000	
HHES Gym Floor Repair	1212	150,000	-	150,000	-	-	-	150,000	150,000				canceled
SBH Piling Replacement	1214	-	35,000	35,000	-	-		35,000				35,000	
Museum East Door Replacement	1216	-	6,000	6,000	-	-	-	6,000				6,000	
VCT Expansion Joint Repair	1217	-	70,000	70,000	-	418	313	69,269				69,269	

2013 Major Maintenance Request

Project		Budget	Amendment	Amended Budget	Prior Years Actual	CY Encumbrance	CY Actual	CY Balance	Balance Forward	Transfers Out	2013 Budget	2013 Available Budget	Completed
		-		-				approx balance forward	437,178			1,221,547.88	
2013													
Teen Center HVAC Upgrades	1301										150,000	150,000	
Airport Mechanical Room and Boiler Upgrades	1302										100,000	100,000	
Baler Fire Alarm Replacement	1303										100,000	100,000	
South Meyring Playground Replacement	1304										125,000	125,000	
Airport Fascia Repair	1305										200,000	200,000	
VCT Safety Railing Repair & Replacement	1306										100,000	100,000	
Civic Center Interior Painting	1307										100,000	100,000	
Museum Flagmast Replacement	1308										10,000	10,000	
Museum Structural Upgrade	1309										8,000	8,000	
Baler Tank Roof Repair	1310										25,000	25,000	
Dump Road Rip Rap	1311										65,000	65,000	
											983,000	**2,204,548**	

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

2013 New projects cost	-	983,000.00
Est Balance forward	-	437,178
2013 GF Contribution	-	545,821.78

MAJOR EQUIPMENT 2013

Inventory #	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022
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		75,000									
	REACH -IN FREEZER SYSTEM		16,226	10	10									17,000		
	SPEAKERS		13,916	08	20											
	CONSOLE/PROJECTOR		46,540	08	10							46,510				
	SERVER		16,800	08	7				20,328							20,328
	LENSES		5,233	08	10							6,793				
	SOUND SYSTEM		9,763	08	15											
	3D DIGITAL CINEMA PROJECTION		26,777	10	10									28,000		
	SCREEN		35,730	08	10							46,440				
	CATERING DISHWARE SET		22,000	11	15											
	TOTAL CIVIC CENTER		**405,988**				**75,000**	**-**	**20,328**	**-**	**-**	**99,743**	**-**	**63,000**	**-**	**20,328**
Fire Department 3200																
350-0001	PUMPER TRUCK-Seagrave E1 (1109)		100,734	81	Resv	FS3										
350-0152	TANKER -Spartan T4 (0136)	12	105,002	80	25	FS4										
	PUMPER /TANKER -Pierce E-4	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	25	FS3								612,850		
350-2177	PUMPER TRUCK ENG 14 E-One (4886)		271,169	95	25	FS1									612,850	
	AMBULANCE, Ford 350 4X4 EMS1 (7226)	10	167,290	10	15	FS1										
350-2017	BREATHING AIR COMPRESSOR W.STATS		15,951	06	15	Air Rm									17,000	
	REPEATER/PAGER SYSTEM		33,795	10	7	VCT					35,000					
350-2243	THERMAL IMAGING DETECTOR UT		25,000	98	20	ENG 12						25,000				
	EXPEDITION, CHIEF (5697)	11	56,000	12	10	CHIEF										56,000
	INTUBATION MANNEKIN		12,650	05	8	FS1	14,000								14,000	
	TRUCK GMC TRK1 (3886)		110,580	05	15	FS1								110,581		
	TANKER /PUMPER Peterbilt T-3 (7057)	08	237,534	09	25	FS3										
	Jaws of Life		55,000		20			55,000								
	Washer		21,000		12			21,000								
	Dryer		21,000		12			21,000								
	DEFIBRILLATORS				5		69,000					69,000				
	TOTAL FIRE DEPARTMENT		**2,891,469**				**83,000**	**97,000**	**-**	**55,000**	**35,000**	**94,000**	**-**	**723,431**	**643,850**	**226,000**
Police Department 3500																
102	EXPEDITION (5902) PATROL		44,990	10	6	PATROL				55,000						55,000
261	EXPEDITION , (1836) CHIEF		33,517	06	8	CHIEF		55,000								55,000
272	EXPEDITION (5185) PATROL		41,647	07	6	PATROL	55,000						55,000			
241	EXPEDITION (9632) PATROL	12	35,000	04	6	PATROL						55,000				
242	EXPEDITION (9631) PATROL	12	35,000	04	6	PATROL						55,000				
232	EXPEDITION (8197) JAILER		33,576	03	12	JAILER			48,000							
271	EXPEDITION (5596) PATROL		41,647	07	6	1ST SGT	55,000						55,000			
ACO	EXPEDITION (6834) ANIMAL CONTROL		39,697	11	10	ANIMAL									45,000	
350-1434	DUP BASE STATION		9,834	00	12	WRK RM	16,000									
350-2776	DISPATCH CONSOLE UPDATE		72,382	04	11	DISPAT			100,000							
	ICS TRAILER 0783		35,000	04	20	CITY HALL										
	MURV VAN 4751		91,120	03	20	CITY HALL										
281	EXPEDITION (6593) PATROL		42,906	08	6	PATROL		55,000						55,000		
101	EXPEDITION (6906) LT		47,764	10	7	LT					53,000					
	TOTAL POLICE DEPARTMENT		**604,080**				**126,000**	**110,000**	**148,000**	**55,000**	**53,000**	**110,000**	**110,000**	**55,000**	**45,000**	**110,000**

MAJOR EQUIPMENT 2013

Inventory #	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022
Streets 4400																
410-0013	BACKHOE 5810-B		20,000	77	HD	STP										
410-0401	BACKHOE LOADER 426B (0567)		65,800	95	20	SHOP			85,000							
	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)		15,632	04	10	SHOP		27,000								
440-0326	TRUCK Ford F150 4X4 W/ TOOL BOXES (3723)		15,632	04	10	SHOP		28,000								
440-185	TRUCK Ford F350 W/UTILITY BODY (1791)	12	42,462	00	12	SHOP										
440-0351	TRUCK Chevy W/ Utility Body (9506) BODY NEW 08		21,852	95	12	SHOP			35,000							
440-0411	TRUCK International VACTOR (2075)	12	209,959	97	15	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							370,000			
	LOADER 966H - (0989) #155		279,930	07	7	BALER		370,000							370,000	
	LOADER 966H- (0987) #154		279,930	07	7	SHOP		370,000							370,000	
	LOADER 966H - (2651) #164		309,000	10	7	SHOP					370,000					
	LOADER 966G - (0603) #147 966K #168	12	272,213	03	7	SHOP							370,000			
	LOADER 966K - (0455) #167	11	336,203	12	7	BALER							370,000			
	LOADER 966G - (1206) #150		260,648	05	7	SHOP	370,000							370,000		
	GRADER 14H -(1591) #151 14M #169	12	307,513	05	8	SHOP								470,000		
	GRADER 14H- (1936) #153		327,940	06	8	SHOP		470,000								470,000
	GRADER 14H - (1937) #152		327,940	06	8	BALER		470,000								470,000
	EXCAVATOR 319 DLW/ TRAILER (1099) #163		281,994	09	15	SHOP										
440-0182	AIR COMPRESSOR W/1000 HOSE		14,155	99	20	SHOP							22,000			
	TRAILER MESSAGE BOARD				10	VARIOUS	25,000									
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			370,000							370,000
	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					470,000					
	FORKLIFT	04			15	SHOP						40,000				
	TRUCK International W/ STELLAR	12	98,330	12	10	SHOP										110,000
350-2790	EXPEDITION 7679			99	HD	ADMIN										
	CRANE OVERHEAD BRIDGE				20	SHOP	40,200									
	BRUSH MULCHER HEAD				20	SHOP	45,000									
	TOTAL STREET/SHOP DEPARTMENT		**6,846,592**				**480,200**	**1,735,000**	**490,000**	**470,000**	**840,000**	**265,000**	**1,162,000**	**1,380,000**	**830,000**	**1,420,000**
Harbor 4300																
430-0287	TRUCK Ford F-350 FLATBED		37,128	12	10	HARBOR										38,000
	BLAZER, Chevy (6268)		35,000	94	HD	HARBOR										
	BOBCAT S-100 (0462)		34,985	11	10	HARBOR									38,000	
430-0323	BOBCAT 553 #4 (1381)		25,000	03	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		**584,196**				**38,000**	**-**	**51,000**	**-**	**35,000**	**-**	**-**	**-**	**38,000**	**48,000**

MAJOR EQUIPMENT 2013

Inventory #	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022
Port 4500																
	BOBCAT 553 #3		20,000	01	12	VCT	38,000									
	BOBCAT S-100 (0460)		34,589	11	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		**113,200**				**38,000**	**-**	**-**	**-**	**-**	**-**	**-**	**35,000**	**-**	
Engineering 5780																
350-2755	ESCAPE			01	10	AIRPORT	25,000									
540-00312	ESCAPE Ford (0834)		18,023	05	10	AIRPORT			25,000							
	TOTAL ENGINEERING DEPARTMENT		**18,023**				**25,000**	**-**	**25,000**	**-**	**-**	**-**	**-**	**-**	**-**	0
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										
546-0292	VAN Chevy (4886)		25,000	01	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						
	MAN LIFT-GENIE Z45/25J (0034)			02	15	B&G					65,000					
	SNOW BLOWER SR321 for 906H Loader		9,200	10	15	B&G										
	TOTAL BUILDING MAINT DEPARTMENT		**289,010**				**40,000**	**40,000**	**-**	**140,000**	**65,000**	**40,000**	**75,000**	**-**	**-**	**0**
Community Development 5500																
550-0156	ESCAPE Ford (0833)		18,023	05	10				25,000							
	COMMUNITY DEVELOPMENT DEPARTMENT		**18,023**				**-**	**-**	**25,000**	**-**	**-**	**-**	**-**	**-**	**-**	**0**
Parks & Rec 6200 & 6500																
620-0564	CHIPPER PORTABLE WOOD/BRUSH		10,400	93	20	VARIOUS	28,000									
620-0671	TRUCK Chev 4X4 PU W/ Utility box (5513)		24,606	97	12	PARKS										
620-0673	TRAILER TILT Model DPKZ4TE (0830)		11,548	98	30	SHOP										
620-0684	GROOMER PISTEN BULLY (0668)		151,263	05	10	PARKS	240,000									
620-0599	GROOMER Logan Snow Model 1800 (0099)		80,074	94	HD	PARKS										
	EXPEDITION (7680)			99	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										
			33,624	12	12	PARKS										
	TOTAL PARKS & REC		**406,751**				**268,000**	**-**	**-**	**38,000**	**-**	**-**	**-**	**-**	**-**	0
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)	06	19,675	04	12	STP				35,000						
	TOTAL WATER DEPARTMENT		**165,218**				**-**	**-**	**-**	**35,000**	**-**	**-**	**15,000**	**-**	**-**	**0**

MAJOR EQUIPMENT 2013

Inventory #	Item Description	yr p	Purch $	Yr	LifeExp	Site	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY 2022	
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											
	PUMP Godwin (6241)			96	20	STP				34,000							
	TOTAL SEWER DEPARTMENT		**294,081**				**-**	**-**	**-**	**74,000**	**-**	**-**	**-**	**-**	0	0	
Solid Waste 7300																	
	TRUCK CAT 730 EJECTOR				10	BALER	340,000										
	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											
730-0063	TRASH TRUCK- HEIL/PETERBILT FRONT LOAD (9460)		232,700	10	7	BALER					250,000						
730-0076	TRASH TRUCK- HEIL/AUTOCAR FRONT LOAD (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			25,000								
730-0059	CONVEYOR CB-72-47.5-10		70,000	05	12	BALER					80,000						
	BALER-L100S BADGER		483,602	09	20	BALER											
	TRASH TRUCK- CCC/HEIL REAR LOADING (6568)		202,980	04	HD	BALER											
	BALER-TC-710		11,132	10	20	BALER											
	TRUCK International W/STELLAR (7243)		80,636	92	HD	BALER											
	TRASH TRUCK- HEIL/PETERBILT FRONT LOAD (8458)		211,700	08	7	BALER			250,000							250,000	
	DOZER D8L (0977) #158	08	110,000	84	20	BALER											
	TRUCK Ford F-550 W/ STELLER (4941)		41,885	08	10	BALER						45,000					
	TRUCK Peterbilt W/ STELLER (1533)		158,829	09	10	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**				**340,000**	**100,000**	**275,000**	**-**	**330,000**	**295,000**	**190,000**	**45,000**	**100,000**	**250,000**	
Finance 5200																	
	FOLDING AND ENVELOPE INSERTING MACHINE			**7**		CITY HALL	12,595										
	TOTAL FINANCE DEPARTMENT		**-**				**12,595**										
Hospital 0200																	
	BOBCAT TOOL CAT 5600			**04**	10	HOSPITAL	60,000										
	TRUCK Ford F-150				HD	HOSPITAL											
	TOTAL HOSPITAL DEPARTMENT						**60,000**										
IT 5050																	
	ESCAPE				12	CITY HALL	25,000										
	TOTAL IT DEPARTMENT						**25,000**										
							1,610,795	2,082,000	1,034,328	867,000	1,358,000	903,743	1,552,000	2,301,431	1,656,850	2,074,328	-
	GRAND TOTALS "13" BASIS YEAR						**1,610,795**	**2,134,050**	**1,086,044**	**932,025**	**1,493,800**	**1,016,711**	**1,784,800**	**2,704,181**	**1,988,220**	**2,541,052**	
	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		**1,729,168**														
	2011 offset form ME Sales		150														
	GF Contribution for 2013		**1,729,018**														

2013 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
Desktop Computers								
Normal desktop Computers	55	$ 1,125.00	3	$ 20,625	$20,625	$20,625	$20,625	$20,625
POS equipment			3			$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	$10,950
Desktop computer subtotal	**83**			**$ 36,277.00**	**$ 36,277.00**	**$ 37,900.00**	**$ 36,277.00**	**$ 36,277.00**
Servers								
BES Server	1	$ 5,650.00	3		$5,650			$5,650
Terminal Server	1	$ 4,900.00	3			$4,900.00		
Mail Server	1	$ 8,225.00	3	$8,225			$8,225	
Domain Controller 1	1	$ 5,900.00	3	$5,900			$5,900	
Domain Controller 2	1	$ 5,900.00	3	$5,900			$5,900	
Data Server	1	$ 8,600.00	3	$8,600			$8,600	
Spooler	1	$ 4,900.00	3			$4,900.00		
GIS Data Server	1	$ 8,900.00	3			$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 Data Consoles - grant purch	1	$ 55,000.00	3		$55,000			$55,000
Access Control/badging server - grant purch	1	$ 3,985.00	3	$3,985			$3,985	
Records Mgmt - servers, tablets, BKUP	1	$ 72,000.00	3			$72,000.00		
Tsunami monitoring/warning server - grant purch	1	$ 7,500.00	3			$7,500.00		
Camera DVR system - grant purch	1	$ 7,200.00	3	$7,200			$7,200	
Port Camera DVR/PC system -grant purch	1	$ 15,500.00	3	$15,500			$15,500	
Stancil voice recording system - grant purch	1	$ 18,000.00	3		$18,000			$18,000
Database Server	1	$ 6,650.00	3			$6,650.00		
Disaster Recovery Disk Backup System	1	$ 12,650.00	3	$12,650			$12,650	
KCC Server	1	$ 3,875.00	3		$3,875			$3,875
Public Safety Video Archive server	1	$ 10,175.00	3	$10,175			$10,175	
Systems Management Server	1	$ 4,250.00	3			$4,250.00		
Mail Relay/AV/SPAM Server	1	$ 4,400.00	3			$4,400.00		
Server subtotal				**$ 78,135.00**	**$ 113,025.00**	**$ 162,500.00**	**$ 78,135.00**	**$ 113,025.00**

2013 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
Network								
Remote Site Connectivity Infrastructure		$ 30,000.00	4			$30,000.00		
Network Switch Replacement (1/4 per year)		$ 35,000.00	4	$8,750.00	$8,750.00	$8,750.00	$8,750.00	$8,750.00
Firewall Equipment	1	$ 5,400.00	4				$5,400.00	
Network IDS\IPS System	1	$ 4,200.00	3			$4,200.00		
Network Security Monitoring System	1	$ 10,125.00	4		$10,125.00			
Central UPS for Servers	1	$ 17,800.00	6					
Large format scanner/copier - ComDev	1	$ 16,000.00	6					
Large format color plotter - ComDev	1	$ 11,500.00	4	$11,500.00				$11,500.00
High speed network printers - Finance	2	$ 4,000.00	3		$8,000.00			$8,000.00
High speed color network printer - tabloid	1	$ 3,750.00	3			$3,750.00		
Network printers - Other than Finance (1/4 per year)		$ 16,200.00	4	$4,050	$4,050	$4,050	$4,050	$4,050
Network Subtotal				**$ 24,300.00**	**$ 30,925.00**	**$50,750**	**$ 18,200.00**	**$ 32,300.00**

2013 Technology Reserve Capital Equipment Detail

Description	Quantity	Cost Each	Technology Life Cycle	2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
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		$9,650	$9,650	$9,650	$9,650	$9,650
911, Inc	PS	Sept		$7,875	$7,875	$7,875	$7,875	$7,875
AccessData	PS	Oct		$1,680	$1,680	$1,680	$1,680	$1,680
ARK Annual Support	PS	June		$195	$195	$195	$195	$195
ESRI support and Licenses	GIS	March		$23,500	$23,500	$23,500	$23,500	$23,500
Financial System	FIN	Jan		$25,100	$26,355	$27,673	$29,056	$30,509
Tax System	FIN	March		$2,756	$2,894	$3,038	$3,190	$3,350
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		$3,900	$3,900	$3,900	$3,900	$3,900
UPS annual maint	IT	Feb		$1,215	$1,215	$1,215	$1,215	$1,215
Network Instruments	IT	Feb		$545	$545	$545	$545	$545
Suppoprt Ticket System	IT	Dec		$799	$799	$799	$799	$799
BES Support	IT	May		$1,500	$1,500	$1,500	$1,500	$1,500
Sportsman Maintenance	PR	May		$1,358	$1,358	$1,358	$1,358	$1,358
Meeting Matrix	CIV	Oct		$300	$300	$300	$300	$300
Scheduler Plus	CIV	Jan		$270	$270	$270	$270	$270
Ready Theater Systems	CIV	March		$425	$425	$425	$425	$425
Facility Management	ENG	Sept		$2,375	$2,434	$2,494	$2,494	$2,434
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		$6,428	$6,690	$6,690	$6,428	$6,690
Records Management Application Support	CLRK	March		$9,250	$9,250	$9,250	$9,250	$9,250
Software Maintenance Subtotal				**$ 144,772.00**	**$ 146,485.80**	**$ 148,008.24**	**$ 149,281.80**	**$ 151,096.14**
Annual Software Maintenance Subtotal				$ 144,772.00	$ 146,485.80	$ 148,008.24	$ 149,281.80	$ 151,096.14
Technology Equipment Subtotal				$ 138,712.00	$ 180,227.00	$ 251,150.00	$ 132,612.00	$ 181,602.00
Grand Total				**$ 283,484.00**	**$ 326,712.80**	**$ 399,158.24**	**$ 281,893.80**	**$ 332,698.14**
					2.5%	*5.0%*	*7.5%*	*10.0%*
	Average	$ 341,296.91		$ 283,484.00	$ 334,880.62	$ 419,116.15	$ 303,035.84	$ 365,967.96

2013 Budget

352 Incident Management Reserve

Expenditures

Account No	Account Description	2012 Adopted Budget	2012 Amended Budget	2012 Actual	2012 Estimated Budget	2013 Department Requested
352 8300 55000	Incident Management Reserve Holding	-				200,000
352 8300 55010	Emergency Preparedness	-	150,105			-
352 8300 41200	Temp Wages - Incidents	-				200,000
352 8310 41300	Benefits - Incidents					150,000
	Total	**-**	**150,105**	**-**	**-**	**550,000**
INCIDENTS						
352-8310-55000	Snow Globe 2012	820,648	824,568	820,648	820,648	-
352-8320-55000	Water Shield 2012	-	41,511	38,511	38,511	-
352-8365-41150	WS 2012 Temporary Wages	-	700	700	700	-
350-8365-41200	WS 2012 Overtime	-	6,957	6,957	6,957	-
350-8365-41300	WS 2012 Benefits	-	6,303	6,303	6,303	-
	Total	**820,648**	**880,039**	**873,120**	**873,120**	**-**
	Total Expenses	**820,648**	**1,030,144**	**873,120**	**873,120**	**-**
	Transfer to Incident Management Reserve	-	-	-	-	550,000
	Total Expenses and Transfers Out	**820,648**	**1,030,144**	**873,120**	**873,120**	**550,000**

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.

2013 Budget

402 Harbor Fund Revenues

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
402-0000-34000	Berth Rental	357,381	347,509	395,886	427,785	427,785	428,202	471,022
402-0000-34002	Transient Berth Fees	239,772	238,599	295,440	299,875	299,875	317,122	348,834
402-0000-34004	Grid Use	1,678	2,035	1,508	3,360	3,360	3,454	3,100
402-0000-34006	Boat Lift Fees	38,570	49,520	50,150	55,400	55,400	62,205	60,000
402-0000-34008	Shower Fees	5,036	6,468	7,768	5,500	5,500	7,308	6,500
402-0000-34010	Electricity	101,348	98,080	119,573	100,000	100,000	146,819	110,000
402-0000-34012	Electric Installation Fees	4,500	4,700	4,940	4,400	4,400	4,920	4,400
402-0000-34024	Slip Listing Fee	13,444	14,106	13,150	13,000	13,000	13,000	12,000
402-0000-34030	Launch Fees	27,607	25,447	23,837	25,780	25,780	22,240	22,500
402-0000-34032	Hoist and Crane Fees	5,663	3,528	8,593	4,000	4,000	11,553	8,000
402-0000-34040	Boat Storage	63,772	59,882	68,998	57,990	57,990	77,297	65,000
402-0000-34050	Maintenance Pad Fee	14,520	22,595	17,280	12,000	12,000	14,705	13,000
402-0000-34160	Other Services & Sales	-	-	16	-	-	-	-
402-0000-34950	Other Harbor Revenue	2,759	3,409	9,528	9,450	9,450	7,562	7,000
402-0000-36110	Interest Income	388	8,448	20,050	10,760	10,760	10,000	10,000
402-0000-36140	Harbor A/R Int/ Late Charges	514	1,106	1,772	1,000	1,000	2,063	1,500
402-0000-36240	Waterfront Commercial Work Per	-	-	-	-	-	-	-
402-0000-39510	Harbormaster Convention Revenue	-	-	-	-		-	10,000
402-0000-39600	Recovery of Written off Accounts	26	-	-	-	-	-	-
402-0000-39610	Cash Over/Short	326	8	-	-	-	(10)	-
402-3340-33530	Raw Fish Tax	375,540	127,685	521,771	224,519	224,519	224,519	150,000
402-3340-33540	Shared Fisheries Business Tax	49,629	37,699	24,852	33,576	33,576	33,576	23,000
	Total Revenues	**1,302,472**	**1,050,824**	**1,585,111**	**1,288,395**	**1,288,395**	**1,386,535**	**1,325,856**
402-0050-39100	Transfer from General Fund	-	13,600	38,000	-	32,581	32,581	-
205-0050-49125	Transfer from Debt Service	-	-		-	78,000	78,000	-
	Total Revenues and Transfers In	**1,302,472**	**1,064,424**	**1,623,111**	**1,288,395**	**1,398,976**	**1,497,116**	**1,325,856**

2013 Budget
402 Harbor Fund Expenditures

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
402-4300-41100	Salaries and Wages	249,506	259,201	305,112	325,868	339,868	288,307	354,744
402-4300-41150	Temporary Wages	81,861	91,645	87,195	85,000	105,000	108,600	111,494
402-4300-41200	Overtime	2,082	3,024	2,861	5,697	5,697	3,874	6,064
402-4300-41300	Benefits	174,562	163,733	216,706	212,451	228,032	186,468	257,280
402-4300-43200	Professional Fees & Services	1,224	-	-	-	-	-	-
402-4300-43400	Contractual Services	35,771	7,965	12,207	37,590	40,590	41,743	37,710
402-4300-44310	Vehicle Maintenance	65	651	220	500	500	258	500
402-4300-44320	Building & Grounds Maintenance	11,394	21,426	21,510	24,200	24,200	24,200	24,200
402-4300-44420	Equipment Rental	91	60	195	500	500	195	500
402-4300-45300	Communications/Postage	5,343	6,702	7,828	9,332	9,332	7,749	9,332
402-4300-45400	Advertising & Promotion	477	3,427	2,636	3,500	3,500	4,500	3,500
402-4300-45500	Reproduction & Copying	2,164	1,163	4,152	4,640	4,640	4,121	4,640
402-4300-45800	Travel & Transportation	5,012	4,175	1,860	9,000	9,000	5,726	4,000
402-4300-45650	Harbormaster Conference	-	-	-	-	-	-	10,000
402-4300-45900	Training	299	4,598	450	1,000	1,000	929	1,250
402-4300-46100	Office Supplies	1,549	2,732	6,496	3,250	3,250	5,149	5,250
402-4300-46120	Operating Supplies	4,250	4,667	10,785	6,965	6,965	4,523	9,203
402-4300-46200	Heating	10,368	11,763	16,465	19,800	19,800	15,737	16,800
402-4300-46220	Electricity	123,221	128,052	170,366	179,000	194,000	199,114	210,000
402-4300-46260	Vehicle & Equipment Fuels	5,183	3,577	5,389	4,700	4,700	7,863	7,000
402-4300-46400	Dues & Subscriptions	555	860	1,009	900	900	1,181	1,160
402-4300-46500	Clothing	1,399	1,446	1,499	1,500	1,500	1,500	1,500
402-4300-46610	Hazmat Supplies	654	989	2,191	2,000	2,000	2,000	2,000
402-4300-46700	Parts & Supplies for Equipment	3,261	17,185	22,067	23,500	31,500	28,912	20,000
402-4300-47300	Other Capital Equipment	14,352	8,948	5,250	-	35,000	30,395	16,981
402-4300-47430	Office/Capital Expense	2,035	8,046	-	-	-	-	4,520
402-5700-45200	Insurance	70,116	72,057	57,241	75,000	75,000	75,000	75,000
402-5700-48500	Contingencies - Harbor Insurance	-	5,599	-	9,500	9,500	9,500	9,500
	Total Expenses	**806,796**	**833,691**	**961,691**	**1,045,393**	**1,155,974**	**1,057,544**	**1,204,127**
402-0050-49140	Transfer to Reserve Fund	301,540	191,410	538,613	243,002	243,002	243,002	121,729
	Total Expenses and Transfers Out	**1,108,336**	**1,025,101**	**1,500,304**	**1,288,395**	**1,398,976**	**1,300,546**	**1,325,856**

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.

2013 Budget
401 Port Fund Revenues

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
401-0000-34210	Unarmed Security Watchman	20,638	7,443	7,150	1,950	1,950	-	1,950
401-0000-34220	Armed Security Guard	39,283	15,295	24,890	25,800	25,800	18,000	18,000
401-0000-36110	Interest Income	5,751	4,350	5,603	1,070	1,070	1,150	1,150
401-0000-36200	Property Rentals	53,083	54,109	-	-	-	-	-
401-0000-36204	Kelsey Dock Plaza Rentals	-	440	350	400	400	170	200
401-0000-36220	VCT Use Agreement	-	-	21,080	22,119	22,119	23,861	24,308
401-0000-36222	Warfage Discount VCT 20%	(11,440)	(10,968)	(17,693)	-	-	-	-
401-0000-36224	Warehouse Rent	-	-	28,338	28,800	28,800	28,800	28,800
401-0000-36228	Port Water Connect VCT	180	45	90	135	135	135	135
401-0000-36250	Stevedoring Permit	-	-	-	6,149	6,149	6,149	6,334
401-0000-36310	Port Dockage VCT	103,444	95,544	125,211	94,000	94,000	94,000	94,000
401-0000-36320	Dockage Surcharge VCT	792	867	896	-	-	-	-
401-0000-36322	Dockage Discount VCT 20%	(17,224)	(20,541)	(25,102)	-	-	-	-
401-0000-36332	Port Dockage Kelsey Dock	14,699	6,902	13,186	7,300	7,300	19,000	8,000
401-0000-36334	Dockage Discount Kelsey D 20%	(1,650)	(283)	-	-	-	-	-
401-0000-36340	Port Wharfage VCT	77,620	97,425	61,542	100,000	100,000	100,000	100,000
401-0000-36346	Port Hazmat Wharfage VCT	58,552	23,986	33,649	-	-	-	-
401-0000-36354	Port Wharfage Kelsey Dock	-	116	33	-	-	-	-
401-0000-36358	Port Electricity Billed	21,443	19,361	26,101	28,000	28,000	28,000	28,000
401-0000-36360	Port Parking with Electric VCT	9,600	22,548	13,400	10,000	10,000	40,000	40,000
401-0000-36362	Port Parking VCT	2,322	2,964	606	1,000	1,000	1,000	1,000
401-0000-36364	Demurrage VCT	-	-	-	-	-	800	800
401-0000-36366	Port Storage VCT	-	304	1,552	900	900	1,000	700
401-0000-36374	Port Water Connect Kelsey Dock	495	45	90	135	135	45	135
401-0000-36382	Fuel Transfer Kelsey Dock	266	51	478	100	100	758	500
401-0000-39510	Other Misc Revenue - Port	7,875	19,281	45	-	-	-	-
401-3340-31700	Cruise Ship Passenger Tax	-	31,730	-	-	-	-	-
	Total Revenues	**385,727**	**371,011**	**321,493**	**327,858**	**327,858**	**362,868**	**354,012**
401-0050-39100	Transfer from General Fund	220,591	155,773	268,801	276,388	303,769	303,769	272,035
	Total Revenues and Transfers In	**606,318**	**526,784**	**590,294**	**604,246**	**631,627**	**666,637**	**626,047**

2013 Budget

401 Port Fund Expenditures

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
401-4500-41100	Salaries and Wages	166,256	175,737	182,969	192,014	192,014	192,014	186,281
401-4500-41150	Temporary Wages	27,532	13,240	17,799	18,128	18,128	15,000	18,128
401-4500-41200	Overtime	37,043	11,777	14,603	17,049	17,049	9,287	16,729
401-4500-41300	Benefits	123,362	107,849	128,826	120,890	136,471	136,471	134,475
401-4500-43400	Contractual Services	17,186	26,529	15,144	23,435	23,435	23,435	20,935
401-4500-44310	Vehicle Maintenance	191	95	256	400	400	400	400
401-4500-44320	Building & Grounds Maintenance	27,925	18,917	20,885	13,200	13,200	13,200	9,200
401-4500-45300	Communications/Postage	5,838	6,882	6,371	7,700	7,700	6,700	7,700
401-4500-45400	Advertising & Promotion	427	360	13	500	500	500	500
401-4500-45500	Reproduction & Copying	1,350	600	1,193	2,000	2,000	2,000	2,000
401-4500-45800	Travel & Transportation	3,987	7,087	6,860	9,700	9,700	8,600	9,000
401-4500-45900	Training	450	1,080	1,826	3,050	3,050	2,000	3,050
401-4500-46100	Office Supplies	313	322	498	350	350	350	350
401-4500-46120	Operating Supplies	4,714	10,941	8,278	9,380	11,180	11,180	9,000
401-4500-46200	Heating	2,180	1,614	2,982	3,500	3,500	3,000	3,500
401-4500-46220	Electricity	90,025	122,455	119,515	140,000	150,000	160,000	160,000
401-4500-46260	Vehicle & Equipment Fuels	4,081	3,921	4,330	6,600	6,600	4,300	5,000
401-4500-46400	Dues & Subscriptions	875	895	895	950	950	1,025	1,599
401-4500-46500	Clothing	325	497	328	700	700	822	700
401-4500-46700	Parts & Supplies for Equipment	332	1,506	722	1,000	1,000	878	600
401-4500-47300	Other Capital Equipment	18,025	-	-	9,700	9,700	9,686	9,500
401-4500-47430	Office/Capital Expense	-	11,211	10,590	-	-	-	3,400
401-4500-54000	Misc. Marketing	2,074	1,869	1,388	4,000	4,000	4,000	4,000
401-5700-45200	Insurance	20,858	18,780	14,837	20,000	20,000	20,000	20,000
	Total Expenses	**555,348**	**544,163**	**561,107**	**604,246**	**631,627**	**624,848**	**626,047**
401-0050-49140	Transfer to Reserve Fund	4,000	-	-	-	-	-	-
	Total Expenses and Transfers Out	**559,348**	**544,163**	**561,107**	**604,246**	**631,627**	**624,848**	**626,047**

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.

2013 Budget

510 Airport Fund Revenues

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
510-0000-34134	Airport Vending Leases	600	-	-	206	206	206	217
510-0000-34950	Airport Misc.	-	-	-	-	-	-	-
510-0000-36110	Interest Income	303	4,325	5,847	1,481	1,481	1,481	227
510-0000-36200	Property Rentals	136,814	141,238	136,118	142,650	142,650	142,650	150,114
510-0000-39510	Other Misc Revenue	4,897	-	-	-	-	-	-
	Total Revenues	**142,614**	**145,563**	**141,965**	**144,337**	**144,337**	**144,337**	**150,558**
510-0050-39100	Transfer from General Fund	199,219	222,466	214,815	233,381	269,981	269,981	238,360
	Total Revenues and Transfer In	**341,833**	**368,029**	**356,780**	**377,718**	**414,318**	**414,318**	**388,918**

2013 Budget

510 Airport Fund Expenditures

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
510-4600-41100	Salaries and Wages	42,898	42,761	44,522	46,610	46,610	46,610	43,017
510-4600-41150	Temporary Wages	-	-	-	-	-	-	-
510-4600-41200	Overtime	1,118	495	693	1,797	1,797	1,797	1,667
510-4600-41300	Benefits	26,132	23,753	27,858	26,879	26,879	26,879	29,068
510-4600-43400	Contractual Services	33,746	31,392	31,244	32,267	34,867	34,867	38,000
510-4600-44320	Building & Grounds Maintenance	1,595	2,320	3,957	5,500	5,500	5,500	5,000
510-4600-44400	Rent	30,102	31,515	31,515	31,515	31,515	31,515	31,515
510-4600-45300	Communications/Postage	998	1,578	1,688	1,950	1,950	1,700	1,950
510-4600-45500	Reproduction & Copying	432	546	683	700	700	700	700
510-4600-46120	Operating Supplies	5,162	7,998	2,606	3,000	3,000	3,000	3,000
510-4600-46200	Heating	56,621	62,276	131,732	132,000	166,000	128,000	140,000
510-4600-46220	Electricity	61,576	66,708	74,143	87,000	87,000	80,000	87,000
510-4600-46260	Vehicle & Equipment Fuels	1,145	3,867	4,825	5,500	5,500	4,200	5,000
510-5700-45200	Insurance	1,832	1,417	1,257	3,000	3,000	3,000	3,000
	Total	**263,357**	**276,626**	**356,722**	**377,718**	**414,318**	**367,768**	**388,918**

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.

2013 Budget

403 Utilities Revenues

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
403-0000-34014	Water/ Meter Fees	4,804	3,199	4,890	4,000	4,000	2,400	4,000
403-0000-34016	Water Service Fee	359,342	165,303	266,745	295,000	295,000	295,000	295,000
403-0000-34110	VCT Water Service	39	27	36	-	-	-	-
403-0000-34160	Other Services & Sales	1,349	21	250	-	-	-	-
403-0000-34220	City Dock Water	1,347	192	6	-	-	-	-
403-0000-34410	Sewer Connect Fees	900	600	900	500	500	550	550
403-0000-34420	Sewer User Fees	437,612	162,601	304,616	350,000	350,000	314,000	315,000
403-0000-36110	Interest Income	1,217	15,769	24,721	8,249	8,249	4,712	5,000
	Total Revenue	**806,609**	**347,713**	**602,164**	**657,749**	**657,749**	**616,662**	**619,550**
403-0050-39100	Transfer from General Fund	682,116	610,559	741,423	583,333	602,809	602,809	689,698
	Total Revenue and Transfers In	**1,488,725**	**958,272**	**1,343,587**	**1,241,082**	**1,260,558**	**1,219,471**	**1,309,248**

2013 Budget

7100 Water Department Expenditures

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
403-5700-45200	Insurance	1,942	2,421	2,514	5,000	5,000	5,000	5,000
403-7100-41100	Salaries and Wages	163,418	166,148	177,353	187,803	187,803	187,803	196,938
403-7100-41150	Temporary Wages	-	-	-	-	-	-	-
403-7100-41200	Overtime	4,829	5,077	14,213	11,220	11,220	11,220	11,439
403-7100-41300	Benefits	102,433	93,927	115,081	112,778	122,516	120,000	127,473
403-7100-43200	Professional Fees & Services	-	-	-	150	150	150	100
403-7100-43400	Contractual Services	7,976	33,930	5,940	8,000	8,000	8,000	8,000
403-7100-43424	Permits	250	250	250	766	766	766	841
403-7100-44320	Building & Grounds Maintenance	1,206	74	75	-	-	-	-
403-7100-44420	Equipment Rental	-	75	-	400	400	300	300
403-7100-45300	Communications/Postage	12,909	12,037	13,198	18,700	18,700	18,700	18,700
403-7100-45400	Advertising & Promotion	88	110	139	350	350	350	350
403-7100-45500	Reproduction & Copying	922	972	950	1,000	1,000	550	600
403-7100-45800	Travel & Transportation	6,119	1,650	1,721	7,726	7,726	7,726	7,576
403-7100-45900	Training	2,560	2,671	2,208	4,300	4,300	3,900	4,100
403-7100-46100	Office Supplies	54	-	42	100	100	100	100
403-7100-46120	Operating Supplies	7,368	7,073	11,282	12,600	12,600	12,600	12,600
403-7100-46200	Heating	2,892	4,634	3,925	4,800	4,800	4,800	4,800
403-7100-46220	Electricity	185,979	182,352	271,834	285,000	285,000	288,000	300,000
403-7100-46260	Vehicle & Equipment Fuels	2,975	3,704	4,617	4,000	4,000	4,625	5,000
403-7100-46400	Dues & Subscriptions	790	1,153	1,202	1,581	1,581	1,540	1,919
403-7100-46500	Clothing	1,188	1,229	1,044	900	900	900	900
403-7100-46700	Parts & Supplies for Equipment	9,416	11,026	14,997	12,000	12,000	11,000	12,000
403-7100-47300	Other Capital Equipment	2,500	4,443	-	-	-	-	-
403-7100-47430	Office/Capital Expense	-	-	2,620	-	-	-	-
	Total	**517,814**	**534,956**	**645,203**	**679,174**	**688,912**	**688,030**	**718,735**

2013 Budget

7200 Sewer Department Expenditures

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
403-5700-45200	Insurance	1,942	2,421	2,514	5,000	5,000	5,000	5,000
403-7200-41100	Salaries and Wages	163,416	166,147	177,352	187,803	187,803	187,803	194,338
403-7200-41150	Temporary Wages	-	-	-	-	-	-	-
403-7200-41200	Overtime	4,829	5,077	14,213	11,220	11,220	11,220	11,439
403-7200-41300	Benefits	102,632	94,118	118,331	112,778	122,516	120,000	130,073
403-7200-43200	Professional Fees & Services	20	-	-	150	150	150	300
403-7200-43400	Contractual Services	1,643	985	3,859	5,000	5,000	4,500	4,500
403-7200-43424	Permits	1,560	1,935	1,830	2,196	2,196	2,196	2,271
403-7200-44310	Vehicle Maintenance	-	-	212	-	-	-	-
403-7200-44320	Building & Grounds Maintenance	-	-	-	1,500	1,500	1,500	1,500
403-7200-44420	Equipment Rental	-	-	-	300	300	150	150
403-7200-45300	Communications/Postage	8,130	11,022	9,849	14,600	14,600	14,600	14,600
403-7200-45400	Advertising & Promotion	-	-	-	200	200	200	200
403-7200-45800	Travel & Transportation	1,039	1,400	802	4,012	4,012	4,012	4,412
403-7200-45900	Training	5,248	1,490	144	3,100	3,100	3,100	3,100
403-7200-46100	Office Supplies	38	78	136	150	150	100	100
403-7200-46120	Operating Supplies	8,899	7,822	9,424	10,000	10,000	10,000	10,000
403-7200-46200	Heating	2,542	986	1,921	3,000	3,000	2,000	2,000
403-7200-46220	Electricity	126,756	157,960	162,132	185,000	185,000	178,700	190,000
403-7200-46260	Vehicle & Equipment Fuels	2,975	3,704	4,617	4,500	4,500	4,600	5,000
403-7200-46400	Dues & Subscriptions	203	70	284	-	-	-	130
403-7200-46500	Clothing	451	1,313	443	1,400	1,400	1,400	1,400
403-7200-46700	Parts & Supplies for Equipment	12,896	9,736	24,645	10,000	10,000	10,000	10,000
403-7200-47300	Other Capital Equipment	-	-	8,000	-	-	-	-
403-7200-47430	Office/Capital Expense	14,500	-	-	-	-	-	-
	Total	**459,721**	**466,264**	**540,706**	**561,909**	**571,647**	**561,231**	**590,512**

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.

2013 Budget

515 Gilson Medical Clinic Fund Revenues

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
515-0000-36110	Interest Gilson Medical Clinic	155	2,831	3,691	1,966	1,966	1,500	3,500
515-0000-36200	Property Rentals	97,929	97,929	96,205	97,979	97,979	97,979	97,979
	Total Revenues	**98,084**	**100,760**	**99,896**	**99,945**	**99,945**	**99,479**	**101,479**
515-0050-39100	Transfer from General Fund	-	-	-	-	11,000	-	-
	Total Revenues and Transfers In	**98,084**	**100,760**	**99,896**	**99,945**	**110,945**	**99,479**	**101,479**

2013 Budget

515 Gilson Medical Clinic Fund Expenditures

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
515-5260-41100	Salaries and Wages	7,633	7,974	8,197	8,578	8,578	8,578	8,867
515-5260-41200	Overtime	1,690	1,209	402	998	4,998	975	998
515-5260-41300	Benefits	5,271	4,898	5,058	5,416	5,416	5,416	6,334
515-5260-44110	Water	806	650	362	700	700	500	500
515-5260-44225	Rural Snow Removal	1,363	-	980	1,500	1,500	1,500	1,500
515-5260-44230	Janitorial Services	55,016	40,753	43,037	59,800	59,800	55,500	59,500
515-5260-44320	Building & Grounds Maintenance	492	542	-	750	750	750	750
515-5260-45300	Communications/Postage	-	178	-	-	-	-	-
515-5260-46120	Operating Supplies	4,351	2,980	4,600	3,000	3,000	3,000	3,000
515-5260-46200	Heating	7,427	6,372	19,583	15,000	20,000	16,000	17,500
515-5260-46220	Electricity	6,984	14,394	15,964	18,000	20,000	17,000	18,500
515-5260-46700	Parts & Supplies for Equipment	1,239	-	-	-	-	-	-
	Total	**92,271**	**79,950**	**98,183**	**113,742**	**124,742**	**109,219**	**117,449**

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.

2013 Budget

607 Permanent Fund Revenues

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
607-0000-36110	Interest Income	(471)	31,447	(18,730)	2,162,409	2,162,409	(21,077)	2,203,553
607-1001-36110	Realized Gains - APCM	1,563,058	1,188,267	2,103,702	-	-	556,054	-
607-1001-36130	Gains/Losses APCM	961,692	778,590	224,041	-	-	184,662	-
607-1001-36400	Museum Donations Endowment Fun	270	-	6,000	-	-	-	-
607-1002-36110	Realized Gains - UBS	(397,144)	928,720	-	-	-	-	-
607-1002-36130	Gains/Losses UBS	2,208,185	224,520	-	-	-	-	-
607-1003-36110	Realized Gains - Vangard	-	541,300	176,864	-	-	169,742	-
607-1003-36112	Realized Gains- Vanguard Int'l	-	243,055	-	-	-	-	-
607-1003-36114	Realized Gains- Vanguard Int'l	-	211,029	-	-	-	-	-
607-1003-36130	Gains/Losses Vanguard	7,546,212	4,371,845	597,143	-	-	3,262,066	-
607-1003-36132	Gains/Losses Vanguard Int'l Va	2,260,234	543,636	(2,209,174)	-	-	465,577	-
607-1003-36134	Gains/Losses Vanguard Int'l Gr	2,686,875	1,372,689	(2,094,609)	-	-	687,558	-
607-1004-36130	Gains/Losses Dreyfus	1,766,871	1,575,754	(128,211)	-	-	637,734	-
607-1006-36110	Realized earnings - UBS-TPF	-	-	-	-	-	(23,882)	-
607-1006-36130	Unrealized Revenue	-	-	-	-	-	239,853	-
607-1050-36050	Impact Fees	-	-	1,758,069	-	-	-	-
	Total Revenues	**18,595,783**	**12,010,851**	**415,096**	**2,162,409**	**2,162,409**	**6,158,288**	**2,203,553**
607-0050-39100	Transfer from General Fund	-	12,000	-	-	-	-	-
607-0050-39140	Transfer from Reserve Fund	-	3,341,896	1,733,836	-	-	-	-
	Total Revenue and Transfers In	**18,595,783**	**15,364,747**	**2,148,932**	**2,162,409**	**2,162,409**	**6,158,288**	**2,203,553**

2013 Budget

607 Permanent Fund Expenditures

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
607-1050-43200	Professional Fees & Services	166,041	100,934	93,104	214,000	214,000	200,000	214,000
607-1050-45300	Communications/Postage	893	288	1,470	825	825	-	-
607-1050-45800	Travel & Transportation	52	372	-	-	-	-	-
607-1050-46950	Misc Meetings Exp	-	-	752	750	750	600	750
	Total Expenses	**166,986**	**101,595**	**95,326**	**215,575**	**215,575**	**200,600**	**214,750**
607-0050-49100	Transfer to General Fund	1,856,642	1,492,254	1,733,836	1,946,834	1,946,834	1,946,834	1,988,803
607-0050-49140	Transfer to Reserve	-	5,000	-	-	-	-	-
	Total Expenses and Transfers Out	**2,023,628**	**1,598,849**	**1,829,162**	**2,162,409**	**2,162,409**	**2,147,434**	**2,203,553**

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.

2013 Budget

205 Debt Service Fund Revenues

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
205-0000-33580	School Debt Repayment	101,385	99,957	98,364	93,403	93,403	93,403	1,745,649
205-0000-33582	Harbor Debt Repayment	225,743	222,868	224,486	228,938	228,938	228,938	215,463
205-0000-36110	Interest Income	280,037	118,448	188,864	12,091	12,091	13,000	210,028
	Total Revenues	**607,165**	**441,273**	**511,714**	**334,432**	**334,432**	**335,341**	**2,171,140**
205-0050-39100	Transfer from General Fund	5,257,450	12,614,322	7,505,580	4,464,726	4,891,171	4,891,171	2,371,340
	Total Revenues and Transers In	**5,864,615**	**13,055,595**	**8,017,294**	**4,799,158**	**5,225,603**	**5,226,512**	**4,542,480**

2013 Budget

205 Debt Service Fund Expeditures

Account No	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Council Approved
205-2050-47110	Principal	875,000	1,065,000	1,140,000	1,215,000	1,215,000	1,215,000	865,000
205-2050-47112	Hospital Revenue Bond Paydown	-	-	-	4,128,579	4,128,579	4,128,579	-
NEW	Gilson Middle School Bonds Paydown	-	-	-	-	-	-	2,740,632
205-2050-47120	Interest	973,888	944,550	908,875	867,663	867,663	867,663	936,848
205-2050-48100	Contributions - GenFund	-	-	-	-	(330,000)	(330,000)	-
205-2050-48140	Contribution - Reserve Fund	-	-	-	-	41,445	41,445	-
205-2050-49510	Tax payment refunds COP	11,040,635	-	-	-	-	-	-
205-2050-49515	Tax Pmt Interest Refund COP	5,270,005	-	-	-	-	-	-
205-2050-49520	COP USSC legal fees per jdgmt	-	150,000	-	-	-	-	-
	Total Expenses	**18,159,528**	**2,159,550**	**2,048,875**	**6,211,242**	**5,922,687**	**5,922,687**	**4,542,480**
205-0050-49100	Transfer to General Fund	2,463,470	1,059,000	3,270,724	-	330,000	330,000	-
205-0050-49125	Transfer to Capital Facility	-	10,000,000	-	-	-	-	-
205-0050-49140	Transfer to Reserve Fund	400,000	-	-	-	885,000	885,000	-
	Total Expenses and Transfers Out	**21,022,998**	**13,218,550**	**5,319,599**	**6,211,242**	**7,137,687**	**7,137,687**	**4,542,480**

CITY OF VALDEZ
2013 BUDGET
GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

Assess. To establish an official property value for taxation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CIP. Capital Improvement Project.

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

Class. See **Object Class**.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Permanent Fund. Fund 607 of the Valdez City Budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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