

CITY OF KODIAK ANNUAL OPERATING BUDGET

Fiscal Year 2021



FY 2021 Citywide Budget Overview

Resolution Number 2020-10 Council Budget Goals

- Revenues
 - All revenues were forecasted and estimated conservatively.
 - Charges for Fees & Services were reviewed at a detail level
- Operating Expenses
 - All operating expenses are comparable to prior year and known increases were appropriately justified to the City Manager and presented before Council
 - Existing programs and services were reviewed and assessed appropriately per departmental goals & objectives
- Personnel Goals
 - The Personnel Rules & Regulations will continue to be reviewed and amended to adhere to HR standards
 - Personnel changes were based on operational needs - total increase 7.55 FTEs
 - FTE changes include the following: KPD Admin -1, Uniform Patrol +2, Corrections +1 Canine -1; Fire +4.27; Sewer +1; Parks Admin +0.27; Harbor +1

FY 2021 Citywide Budget Overview

Resolution Number 2020-10 Council Budget Goals

- General Fund
 - General Fund revenues were forecasted conservatively
 - The General Fund was budgeted to reflect potential changes regarding State of Alaska revenue sharing programs
 - The General Fund was budgeted with a deficit
 - Fund Balance of the General Fund continues to increase to reach its goal of 6 months of budgeted operating expenditures
- Enterprise Funds
 - Enterprise funds are continuing long term maintenance and replacement of infrastructure through capital projects
 - All enterprise funds are undergoing rate studies at least every 5 years
 - The Shipyard Fund continues to meet debt service obligations
 - Business plans are currently underway for the Ship Yard
- Community Support
 - Nonprofit Grant award contributions continue to be budgeted in FY 2021.

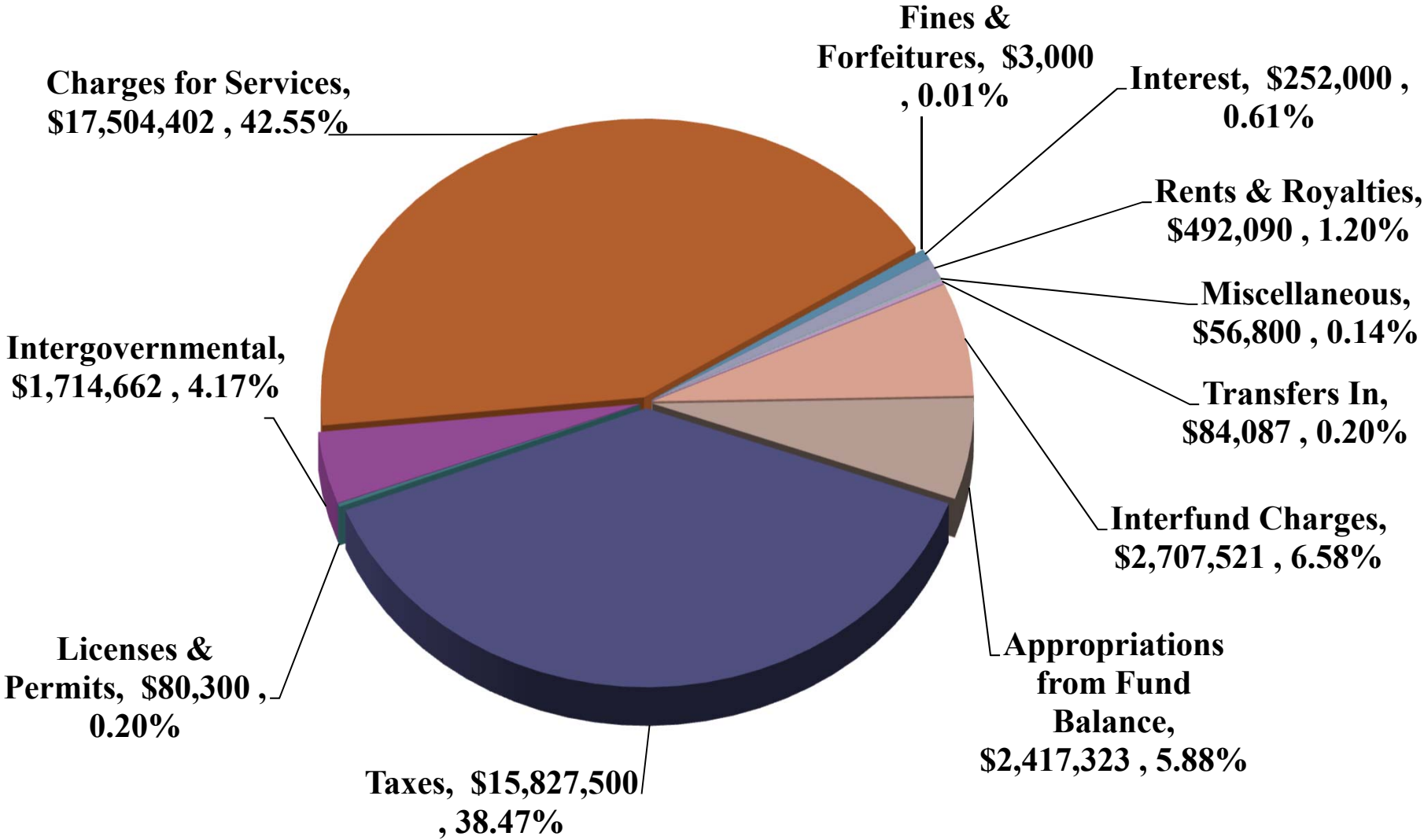
FY 2021 Citywide Budget Overview

Resolution Number 2020-10 Council Budget Goals

- Capital - Citywide
 - 9 new capital project requests and/or additions to existing projects for FY 2021
 - 8 capital projects closed during FY 2020
 - 62 open capital projects for FY 2021
 - The Long-Term Capital Improvement Plan FY 2019-2023 was utilized for determining capital projects and capital outlays for FY 2021
- Debt Service
 - Debt service levels have remained consistent to prior year.
- Quality of Life
 - The City developed the FY 2021 budget to enhance the quality of life for the citizens of Kodiak.
- Economic Development
 - The City developed the FY 2021 budget to help ensure a sustainable and healthy economy for Kodiak.

FY 2021 Citywide Revenues

Excluding Capital Projects



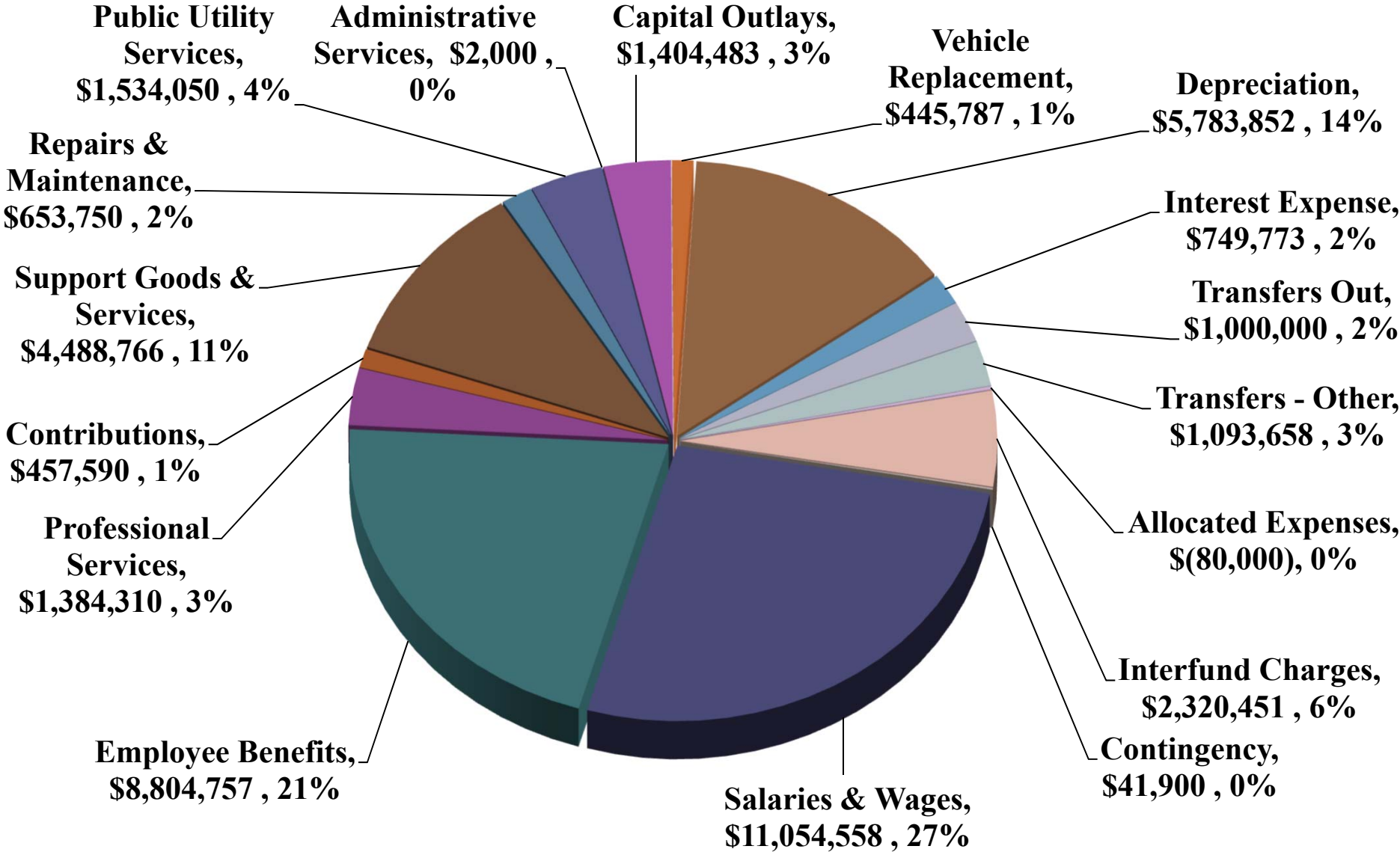
FY 2021 Citywide Revenues

Excluding Capital Projects

Source	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Taxes	\$ 15,827,500	\$ 15,827,500	-0-%
Licenses & Permits	\$ 80,300	\$ 80,300	-0-%
Intergovernmental	\$ 1,628,393	\$ 1,714,662	5.30%
Charges for Services	\$ 16,646,247	\$ 17,504,402	5.16%
Fines & forfeitures	\$ 3,000	\$ 3,000	-0-%
Interest	\$ 252,000	\$ 252,000	-0-%
Rents & Royalties	\$ 456,920	\$ 492,090	7.70%
Miscellaneous	\$ 56,800	\$ 56,800	-0-%
Transfers In	\$ 149,876	\$ 84,087	-43.90%
Interfund Charges	\$ 2,398,787	\$ 2,707,521	12.87%
Appropriations	\$ 1,208,527	\$ 2,417,323	100.02%
Total Revenues	\$ 38,708,350	\$ 41,139,685	6.28%

FY 2021 Citywide Expenses

Excluding Capital Projects



FY 2021 Citywide Expenses

Excluding Capital Projects

Classification	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 10,047,002	\$ 11,054,558	10.03%
Employee Benefits	\$ 8,015,440	\$ 8,804,757	9.85%
Professional Services	\$ 1,307,765	\$ 1,384,310	5.85%
Contributions	\$ 456,420	\$ 457,590	0.26%
Support Goods & Services	\$ 4,140,296	\$ 4,488,766	8.42%
Repairs & Maintenance	\$ 487,650	\$ 653,750	34.06%
Public Utility Services	\$ 1,467,050	\$ 1,534,050	4.57%
Administrative Services	\$ 2,000	\$ 2,000	-0-%
Capital Outlays	\$ 1,390,578	\$ 1,404,483	1.00%
Vehicle Replacement	\$ 399,242	\$ 445,787	11.66%

FY 2021 Citywide Expenses continued

Excluding Capital Projects

Classification	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Depreciation	\$ 5,937,894	\$ 5,783,852	-2.59%
Interest Expense	\$ 763,540	\$ 749,773	-1.80%
Transfers – KCC	\$ 1,000,000	\$ 1,000,000	-0-%
Transfers – Other	\$ 1,145,412	\$ 1,093,658	-4.52%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Interfund Charges	\$ 2,186,161	\$ 2,320,451	6.14%
Contingency	\$ 41,900	\$ 41,900	-0-%
Total Expenses	\$ 38,708,350	\$ 41,139,685	6.28%

FY 2021 Citywide Personnel

Fund	Department	FY 2019	FY 2020	FY 2021
General	Executive	4.00	4.00	4.00
	City Clerk	3.00	3.00	3.00
	Finance / IT	8.25	9.25	9.25
	Police*	41.50	41.50	37.50
	Fire	13.75	13.73	18.00
	Public Works	9.50	9.60	9.60
	Engineering	2.00	2.00	2.00
	Parks & Recreation	8.20	7.92	8.20
	Library	7.00	7.00	7.00
	Total General Fund FTEs	97.20	98.00	98.55

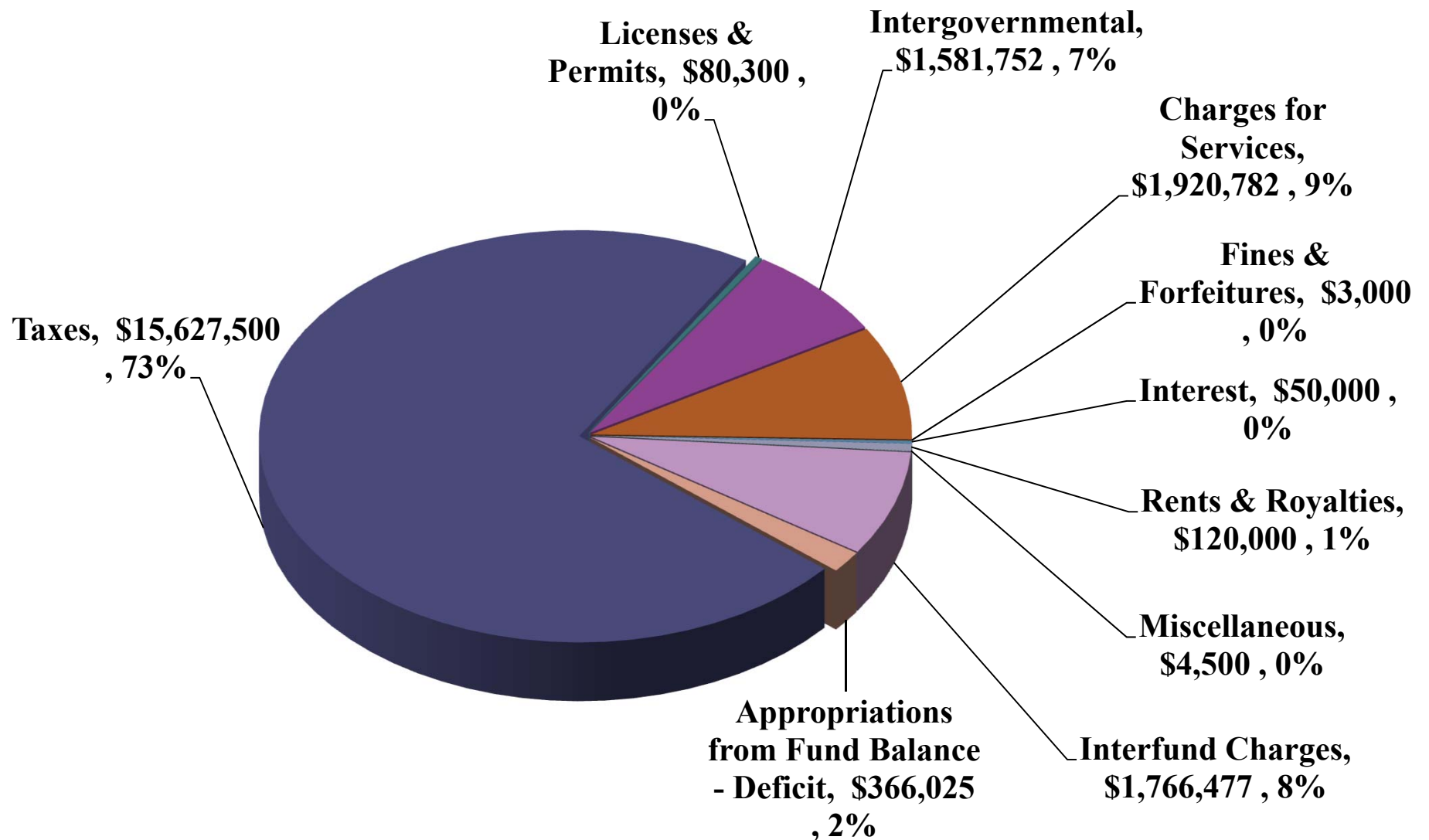
* Decrease denotes transfer of Dispatch personnel to the E911 enterprise fund. Total KPD employees for FY 2019 = 43.50; FY 2020 = 43.50; and FY 2021 = 44.50. KPD deleted two positions and added three positions in FY 2021. See FY 2021 Budget Summary for further KPD personnel details.

FY 2021 Citywide Personnel continued

Fund	Department	FY 2019	FY 2020	FY 2021
Enterprise	Cargo Terminal	3.00	3.00	3.00
	Boat Harbor	11.00	11.00	12.00
	Ship Yard	2.00	2.00	2.00
	Water Utility	7.60	7.75	7.75
	Sewer Utility	10.35	10.35	11.35
	E911 Services	2.05	2.05	7.05
	Total Enterprise Fund FTEs	36.00	36.15	43.15
	Total Citywide FTEs	133.20	134.15	141.70

- Personnel is shown in allocated totals per fund and department.
- There are 137 regular full time employees and 4.70 regular part time employees. The City also has temporary that are not included in the above personnel counts.
- See KPD, Fire, Sewer, Harbor, and Parks and Recreation for changes to FTEs.

FY 2021 General Fund Revenues

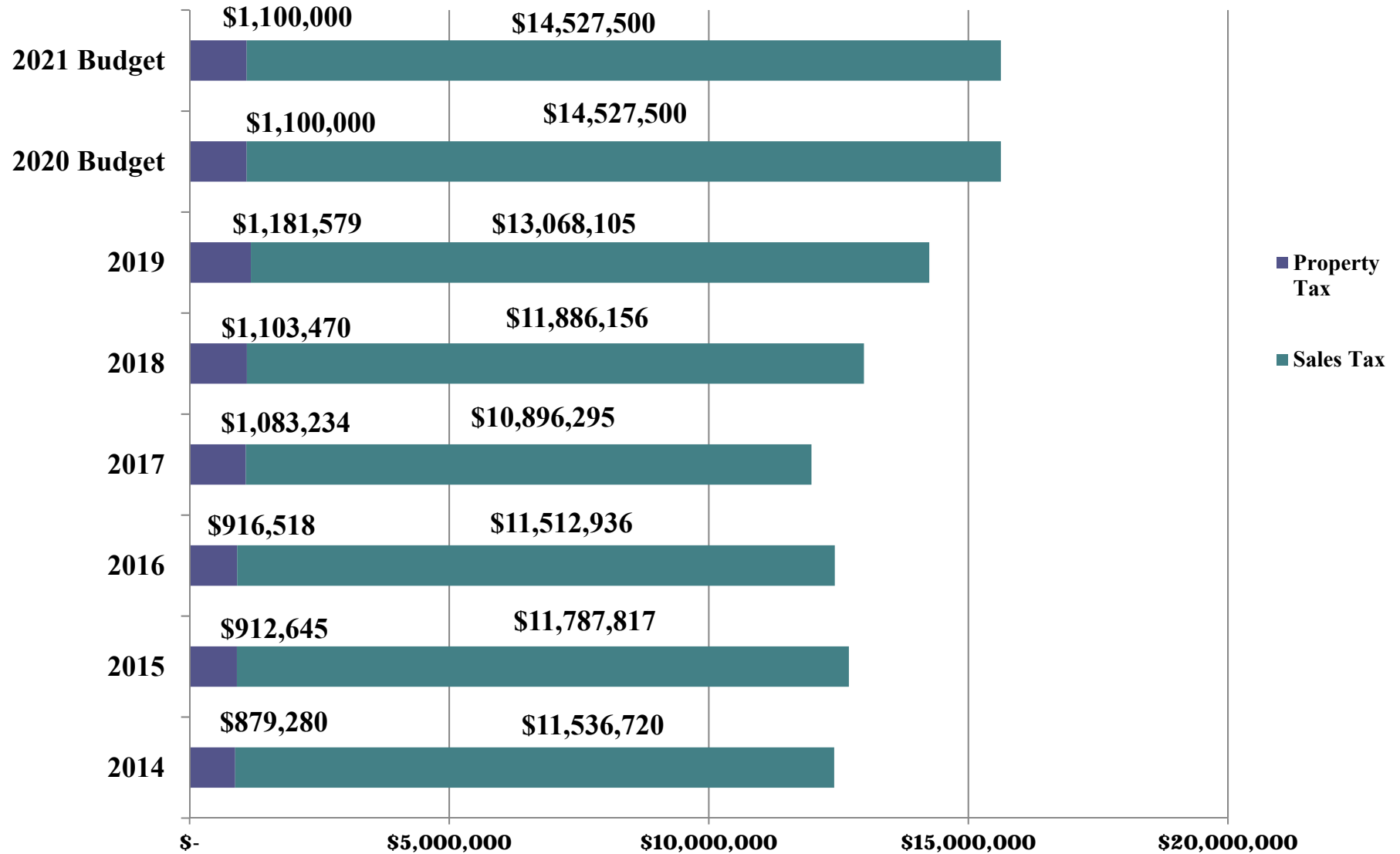


FY 2021 General Fund Revenues

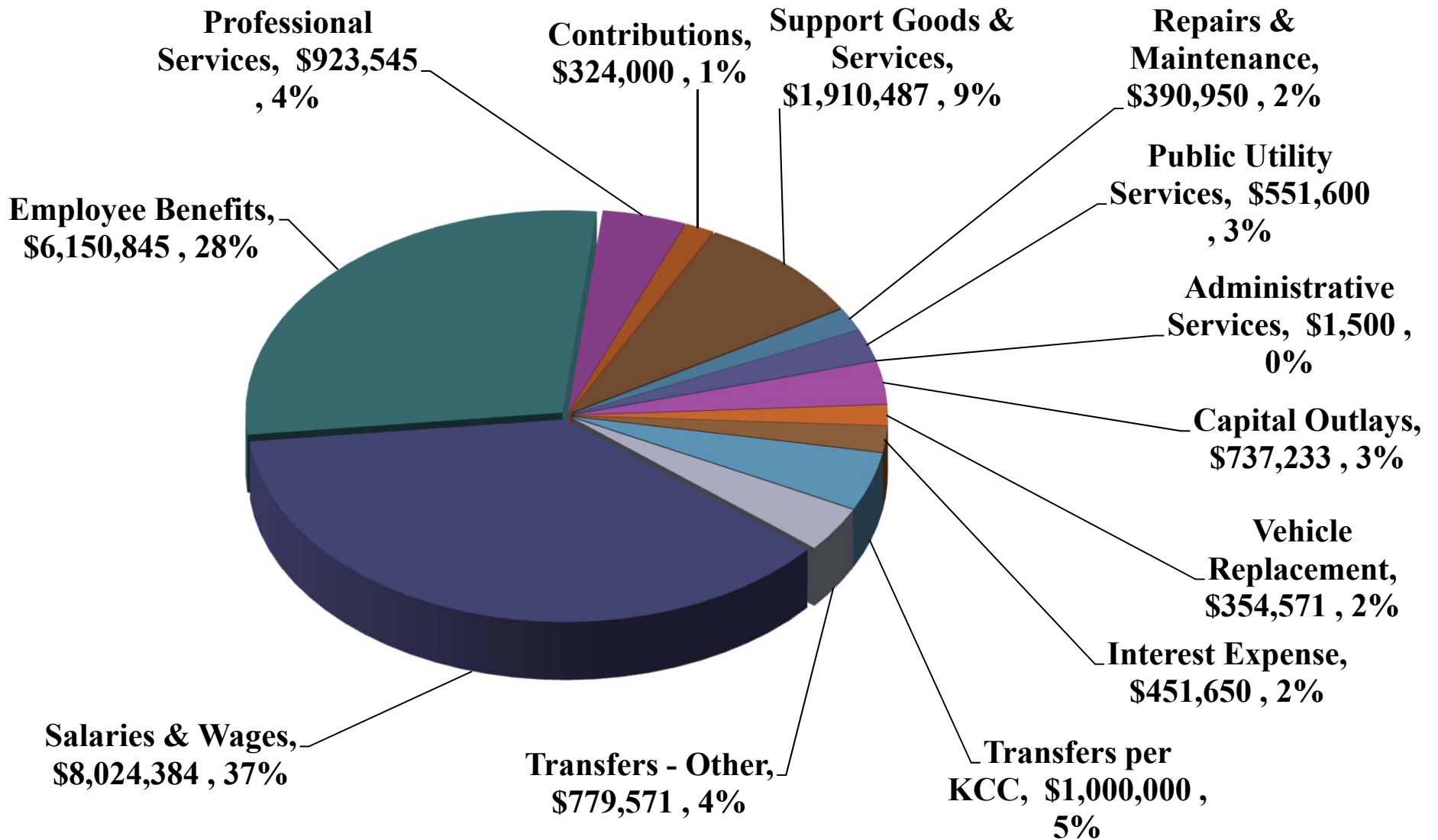
Source	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Taxes	\$ 15,627,500	\$ 15,627,500	-0-%
Licenses & Permits	\$ 80,300	\$ 80,300	-0-%
Intergovernmental	\$ 1,520,000	\$ 1,581,752	4.06%
Charges for Services	\$ 1,820,002	\$ 1,920,782	5.54%
Fines & forfeitures	\$ 3,000	\$ 3,000	-0-%
Interest	\$ 50,000	\$ 50,000	-0-%
Rents & Royalties	\$ 120,000	\$ 120,000	-0-%
Miscellaneous	\$ 4,500	\$ 4,500	-0-%
Interfund Charges	\$ 1,615,914	\$ 1,766,477	9.32%
Appropriations (To) From Fund Balance	\$ (299,450)	\$ 366,025	-222.23%
Total Revenues	\$ 20,541,766	\$ 21,520,336	4.76%

FY 2021 General Fund Taxes

Property Tax and Sales Tax Comparisons



FY 2021 General Fund Expenses



FY 2021 General Fund Expenses

Classification	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 7,614,252	\$ 8,024,384	5.39%
Employee Benefits	\$ 5,802,867	\$ 6,150,845	6.00%
Professional Services	\$ 897,865	\$ 923,545	2.86%
Contributions	\$ 323,000	\$ 324,000	0.31%
Support Goods & Services	\$ 1,831,488	\$ 1,910,487	4.31%
Repairs & Maintenance	\$ 269,850	\$ 390,950	44.88%
Public Utility Services	\$ 551,600	\$ 551,600	-0-%
Administrative Services	\$ 1,500	\$ 1,500	-0-%
Capital Outlays	\$ 1,002,818	\$ 737,233	-26.48%
Vehicle Replacement	\$ 330,540	\$ 354,571	7.27%

Reclassifications between expense categories have occurred over the most recent 3 years to allow for more transparency of expenses.

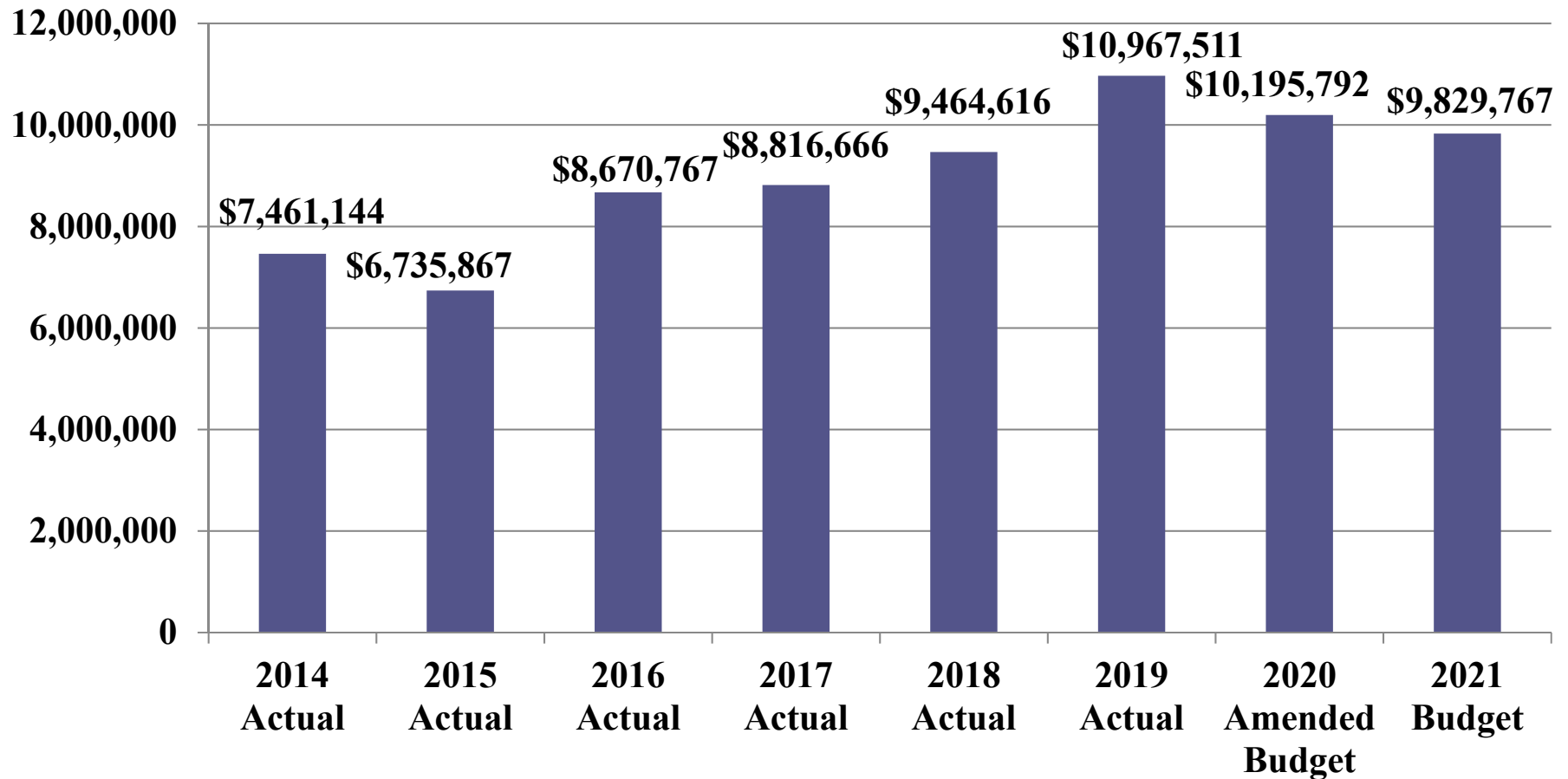
FY 2021 General Fund Expenses

Continued

Classification	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Interest Expense	\$ 450,450	\$ 451,650	0.27%
Transfers per KCC	\$ 1,000,000	\$ 1,000,000	-0-%
Transfers Other	\$ 545,536	\$ 779,571	42.90%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Total General Fund			
Expenses	\$ 20,541,766	\$ 21,520,336	4.76%

FY 2021 General Fund

Unassigned Fund Balance



- Estimated one month of operating expenses = \$1,793,361
- Estimated six months of operating expenses = \$10,760,168
- Fund Balance for FY 2021 budget = 5.68 months of operating expenses

Annual Nonprofit Contracts

Nonprofit Grantee	Fund	FY 2020 Amended Budget	FY 2021 Budget
Kodiak Historical Society	General Fund – Parks & Rec	\$94,700	\$94,700
Kodiak Humane Society	General Fund – Police	\$125,000	\$125,000
Discover Kodiak (CVB)	Tourism Fund	\$108,000	\$108,000
Kodiak Chamber of Commerce – Litter Cleanup	Tourism Fund	\$7,000	\$7,000
Kodiak Chamber of Commerce – AMHS Rent	Harbor Fund	\$16,920	\$17,090
Kodiak Garden Club	General Fund – Parks & Rec	\$1,200	\$1,200

Budget Binder Tab 1 – Summary of Nonprofit Contracts

Contracts are noted in the FY 2021 Budget Summary : Kodiak Historical Society – Page 40;
Kodiak Humane Society – Page 24; Discover Kodiak & Chamber of Commerce – Page 48;
Kodiak Chamber of Commerce AMHS Rent – Page 56; Kodiak Garden Club – Page 42

FY 2021 General Fund Legislative-Legal

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Professional Services	\$ 75,000	\$ 75,000	-0-%
Total Legislative-Legal	\$ 75,000	\$ 75,000	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2021 General Fund Executive - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 469,572	\$ 501,715	6.85%
Employee Benefits	\$ 301,743	\$ 311,483	3.23%
Professional Services	\$ 12,500	\$ 42,500	240.00%
Support Goods & Services	\$ 38,100	\$ 38,100	-0-%
Repairs & Maintenance	\$ 100	\$ 100	-0-%
Capital Outlays	\$ -0-	\$ 31,500	100.00%
Vehicle Replacement	\$ 4,027	\$ 2,013	-50.01%
Total Executive-Admin	\$ 826,042	\$ 927,411	12.27%
Total FTEs	4.00	4.00	-0-%

FY 2021 General Fund

Executive - Emergency Preparedness

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Professional Services	\$ 15,000	\$ 5,000	-66.67%
Support Goods & Services	\$ 10,500	\$ 10,700	1.90%
Repairs & Maintenance	\$ 20,000	\$ 20,000	-0-%
Total Emergency Preparedness	\$ 45,500	\$ 35,700	-21.54%
Total FTEs	0.00	0.00	-0-%

FY 2021 General Fund

Nondepartmental Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Employee Benefits	\$ 750	\$ 750	-0-%
Professional Services	\$ 24,000	\$ 24,000	-0-%
Contributions	\$ 45,000	\$ 45,000	-0-%
Support Goods & Services	\$ 359,051	\$ 398,617	11.02%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Public Utility Services	\$ 10,000	\$ 10,000	-0-%
Administrative Services	\$ 1,000	\$ 1,000	-0-%
Total Nondept Admin	\$ 440,301	\$ 479,867	8.99%
Total FTEs	0.00	0.00	-0-%

FY 2021 General Fund Nondepartmental Contributions

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Contributions	\$ 175,000	\$ 175,000	-0-%
Total Nondept Admin	\$ 175,000	\$ 175,000	-0-%
Total FTEs	0.00	0.00	-0-%

Budget Binder: Calculation located in Tab 1

FY 2021 General Fund

Nondepartmental Downtown Maintenance

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Professional Services	\$ 13,000	\$ 13,000	-0-%
Repairs & Maintenance	\$ 1,000	\$ 1,000	-0-%
Public Utility Services	\$ 25,000	\$ 25,000	-0-%
Total Downtown Maint	\$ 39,000	\$ 39,000	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2021 General Fund

Nondepartmental Transfers to Other Funds

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Transfers to:			
General Cap Projects	\$ 65,000	\$ -0-	-100.00%
Streets Improve Fund	\$ 450,000	\$ 450,000	-0-%
Building Improve Fund	\$ 150,000	\$ 175,000	16.67%
Harbor Improve Fund	\$ 500,000	\$ 500,000	-0-%
Parks & Rec Improve Fund	\$ 50,000	\$ 300,000	500.00%
Vehicle Replacement Fund	\$ 330,536	\$ 354,571	7.27%
Total Nondept Transfers	\$ 1,545,536	\$ 1,779,571	15.14%

FY 2021 General Fund Clerks - Legislative

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 42,900	\$ 42,900	-0-%
Employee Benefits	\$ 3,431	\$ 3,431	-0-%
Professional Services	\$ 77,000	\$ 77,000	-0-%
Contributions	\$ 8,300	\$ 8,800	6.02%
Support Goods & Services	\$ 88,780	\$ 93,800	5.65%
Capital Outlays	\$ 1,658	\$ 1,658	-0-%
Total Clerks-Legislative	\$ 222,069	\$ 227,589	2.49%

FY 2021 General Fund

Clerks - Legislative - Community Promotions

- Newspaper Ads - \$1,500
 - Holiday, USCG, Comfish, Native Roots, etc. advertising
- Local Receptions / Sponsorships - \$2,000
- City of Kodiak Promotion Items / City Pins / Silent Auction Contributions - \$1,000
- SWAMC Conference Sponsorship - \$1,500
- Discover Kodiak Annual Publication - \$1,300
- USCG Appreciation Dinner, Cruise Ship Plaques, Misc - \$1,000
- AML Block Party - \$500

FY 2021 General Fund

Clerks - Legislative - Travel

- **Mayor Travel** - \$12,900 (Increase of \$1,500 compared to FY 2020)
 - AML Summer Meeting & Conference of Mayors (August) – Fairbanks, AK \$2,000
 - AML Fall Conference & Conference of Mayors (November) – Anchorage, AK \$ 1,600
 - AML Winter Fly In & Conference of Mayors (February) - \$2,300
 - SWAMC Winter Conference (Feb / March) – Anchorage, AK \$1,500
 - Juneau Lobbying (March) - \$-0-
 - D.C. Constituent Trip (April / May) – Washington, D.C. \$ 5,500
 - Lobbying (Unscheduled) - \$-0-
 - NPFMC Meeting – \$-0-

FY 2021 General Fund

Clerks - Legislative - Travel

- **Council Travel** - \$34,700 (Increase of \$2,000 compared to FY 2020)
 - AML Summer Legislative Meetings (August) : Fairbanks, AK – 2 @ \$2,000=\$4,000
 - AML Fall Conference (November) : Anchorage, AK – 3 @ \$1,600=\$ 4,800
 - AML NEO (November): Anchorage, AK – 1@ \$1,200 = \$1,200
 - AML Winter Fly In (February): Juneau, AK – 2 @ \$2,500 = \$5,000
 - SWAMC Winter Conference (Feb / March): Anchorage, AK – 2 @ \$1,500 = \$3,000
 - NLC Spring Conference (Washington, D.C. and/or San Antonio, TX): 2 @ \$4,600 = \$ 9,200
 - NLC Small Cities Conference (Palm Beach, Florida) – 1 @ \$2,000
 - NPFMC Meeting: -0- @ \$1,500 = \$-0-
 - Juneau Lobbying (March): Juneau, AK – \$-0-
 - D.C. Constituent Trip (April / May): Washington, D.C. – \$5,500

FY 2021 General Fund Clerks - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 194,307	\$ 207,290	6.68%
Employee Benefits	\$ 128,452	\$ 132,431	3.10%
Professional Services	\$ 3,000	\$ 3,000	-0-%
Support Goods & Services	\$ 37,050	\$ 39,450	6.48%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ 3,050	\$ 6,500	113.11%
Total Clerks-Legislative	\$ 366,359	\$ 389,171	6.23%
Total FTEs	1.80	1.80	-0-%

FY 2021 General Fund Clerks - Records Management

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 105,237	\$ 112,622	7.02%
Employee Benefits	\$ 70,001	\$ 72,306	3.29%
Professional Services	\$ 4,000	\$ 4,000	-0-%
Support Goods & Services	\$ 5,500	\$ 5,500	-0-%
Total Clerks-Records Mgmt	\$ 184,738	\$ 194,428	5.25%
Total FTEs	1.20	1.20	-0-%

FY 2021 General Fund

Finance - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 460,896	\$ 506,374	9.87%
Employee Benefits	\$ 333,839	\$ 382,341	14.53%
Professional Services	\$ 85,000	\$ 85,000	-0-%
Support Goods & Services	\$ 50,000	\$ 25,500	-49.00%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ 1,800	\$ 4,500	150.00%
Total Finance-Admin	\$ 932,035	\$ 1,004,215	7.74%
Total FTEs	6.00	6.00	-0-%

FY 2021 General Fund

Finance - Utility

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 16,747	\$ 17,205	2.73%
Employee Benefits	\$ 20,621	\$ 16,499	-19.99%
Support Goods & Services	\$ 32,500	\$ 32,500	-0-%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total Finance - Utility	\$ 70,368	\$ 66,704	-5.21%
Total FTEs	0.30	0.30	-0-%

FY 2021 General Fund

Finance - Information Systems

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 228,889	\$ 243,356	6.32%
Employee Benefits	\$ 202,111	\$ 206,626	2.23%
Professional Services	\$ 210,000	\$ 230,000	9.52%
Support Goods & Services	\$ 76,500	\$ 76,500	-0-%
Repairs & Maintenance	\$ 7,500	\$ 7,500	-0-%
Capital Outlays	\$ 140,500	\$ 140,500	-0-%
Total Finance-IT	\$ 865,500	\$ 904,482	4.50%
Total FTEs	2.95	2.95	-0-%

FY 2021 General Fund Police - Summary

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 2,937,862	\$ 2,783,637	-5.25%
Employee Benefits	\$ 2,479,809	\$ 2,300,809	-7.22%
Professional Services	\$ 205,700	\$ 204,000	-0.83%
Support Goods & Services	\$ 510,744	\$ 498,307	-2.44%
Repairs & Maintenance	\$ 66,800	\$ 68,900	3.14%
Administrative Services	\$ 500	\$ 500	-0-%
Public Utility Services	\$ 156,000	\$ 156,000	-0-%
Capital Outlays	\$ 271,420	\$ 159,450	-41.25%
Vehicle Replacement	\$ 79,757	\$ 65,268	-18.17%
Bond Principal & Interest	\$ 450,450	\$ 451,650	0.27%
Total Police	\$ 7,159,042	\$ 6,688,521	-6.57%
Total FTEs	41.50	37.50	-9.64%

FY 2021 General Fund

Police - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 389,076	\$ 308,256	-20.77%
Employee Benefits	\$ 303,571	\$ 236,294	-20.16%
Professional Services	\$ 61,300	\$ 53,250	-13.13%
Support Goods & Services	\$ 38,035	\$ 64,565	69.75%
Repairs & Maintenance	\$ 46,650	\$ 48,750	4.50%
Public Utility Services	\$ 85,000	\$ 85,000	-0-%
Capital Outlays	\$ 82,920	\$ 18,000	-78.29%
Vehicle Replacement	\$ -0-	\$ -0-	-0-%
Bond Principal & Interest	\$450,450	\$451,650	0.27%
Total Police – Admin	\$ 1,457,002	\$ 1,265,765	-13.13%
Total FTEs	4.50	3.50	-22.22%

FY 2021 General Fund

Police - Substation

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Professional Services	\$ 6,000	\$ 6,000	-0-%
Support Goods & Services	\$ 500	\$ 500	-0-%
Repairs & Maintenance	\$ 1,000	\$ 1,000	-0-%
Public Utility Services	\$6,000	\$6,000	-0-%
Total Police – Substation	\$ 13,500	\$ 13,500	-0-%
Total FTEs	-0-	-0-	-0-%

FY 2021 General Fund

Police - Uniform Patrol

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 825,107	\$ 1,029,014	24.71%
Employee Benefits	\$ 780,096	\$ 926,464	18.76%
Professional Services	\$ 950	\$ 8,000	742.11%
Support Goods & Services	\$ 116,980	\$ 124,612	6.52%
Repairs & Maintenance	\$ 100	\$ 100	-0-%
Administrative Services	\$ 500	\$ 500	-0-%
Capital Outlays	\$ 61,900	\$ 109,200	76.41%
Vehicle Replacement	\$ 56,735	\$ 49,525	-12.71%
Total Police-Uniform Patrol	\$ 1,842,368	\$ 2,247,415	21.99%
Total FTEs	12.00	14.00	16.67%

FY 2021 General Fund

Police - Corrections

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 648,327	\$ 738,876	13.97%
Employee Benefits	\$ 505,695	\$ 584,034	15.49%
Professional Services	\$ 2,050	\$ 2,300	12.20%
Support Goods & Services	\$ 143,044	\$ 114,280	-20.11%
Repairs & Maintenance	\$ 4,500	\$ 4,500	-0-%
Public Utility Services	\$ 65,000	\$ 65,000	-0-%
Capital Outlays	\$ 40,000	\$ 3,500	-91.25%
Vehicle Replacement	\$ 5,464	\$ -0-	-100.00%
Total Police-Corrections	\$ 1,414,080	\$ 1,512,490	6.96%
Total FTEs	10.00	11.00	10.00%

FY 2021 General Fund

Police - Investigations

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 179,404	\$ 193,717	7.98%
Employee Benefits	\$ 135,944	\$ 138,020	1.53%
Professional Services	\$ 2,000	\$ 2,000	-0-%
Support Goods & Services	\$ 18,965	\$ 17,580	-7.30%
Repairs & Maintenance	\$ 100	\$ 100	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ -0-	\$ -0-	-0-%
Total Police-Investigations	\$ 336,413	\$ 351,417	4.46%
Total FTEs	2.00	2.00	-0-%

FY 2021 General Fund

Police - Support Services

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 551,107	\$ 210,727	-61.76%
Employee Benefits	\$ 407,908	\$ 139,675	-65.76%
Professional Services	\$ 2,950	\$ 2,950	-0-%
Support Goods & Services	\$ 81,885	\$ 80,060	-2.23%
Repairs & Maintenance	\$ 1,000	\$ 1,000	-0-%
Capital Outlays	\$ 3,300	\$ 17,500	430.30%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Police-Support Svcs	\$ 1,048,150	\$ 451,912	-56.88%
Total FTEs	8.00	3.00	-62.50%

FY 2021 General Fund

Police - Animal Control

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 52,156	\$ 64,283	23.25%
Employee Benefits	\$ 34,774	\$ 73,892	112.49%
Professional Services	\$ 125,200	\$ 125,200	-0-%
Support Goods & Services	\$ 3,500	\$ 4,040	15.43%
Repairs & Maintenance	\$ 3,050	\$ 3,050	-0-%
Capital Outlays	\$ 27,650	\$ -0-	-100.00%
Vehicle Replacement	\$ 5,101	\$ 5,101	-0-%
Total Police-Animal Control	\$ 251,431	\$ 275,566	9.60%
Total FTEs	1.00	1.00	-0-%

FY 2021 General Fund

Police - Drug Enforcement

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 71,579	\$ 109,036	52.33%
Employee Benefits	\$ 76,664	\$ 89,206	16.36%
Professional Services	\$ 4,000	\$ 4,300	7.50%
Support Goods & Services	\$ 15,225	\$ 15,540	2.07%
Repairs & Maintenance	\$ 350	\$ 350	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ 2,862	\$ -0-	-100.00%
Total Police-Drug Enforcement	\$ 170,680	\$ 218,432	27.98%
Total FTEs	1.00	1.00	-0-%

FY 2021 General Fund

Police - Community Services

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 59,453	\$ 54,825	-7.78%
Employee Benefits	\$ 72,522	\$ 35,029	-51.70%
Professional Services	\$ 250	\$ -0-	-100.00%
Support Goods & Services	\$ 70,500	\$ 71,040	0.77%
Repairs & Maintenance	\$ 10,000	\$ 10,000	-0-%
Capital Outlays	\$ 55,650	\$ 11,250	-79.78%
Vehicle Replacement	\$ 2,915	\$ 3,963	35.95%
Total Police-Community Svcs	\$ 271,290	\$ 186,107	-31.40%
Total FTEs	1.00	1.00	-0-%

FY 2021 General Fund

Police - Canine

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 93,199	\$ -0-	-100.00%
Employee Benefits	\$ 86,354	\$ -0-	-100.00%
Professional Services	\$ 1,000	\$ -0-	-100.00%
Support Goods & Services	\$ 15,720	\$ -0-	-100.00%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ 6,680	\$ 6,679	-0.01%
Total Police-Canine	\$ 202,953	\$ 6,679	-96.71%
Total FTEs	1.00	0.00	-100.00%

FY 2021 General Fund

Police - School Resources

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 68,454	\$ 74,903	9.42%
Employee Benefits	\$ 76,281	\$ 78,195	2.51%
Support Goods & Services	\$ 6,390	\$ 6,090	-4.69%
Repairs & Maintenance	\$ 50	\$ 50	-0-%
Capital Outlays	\$-0-	\$-0-	-0-%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Police-School Resources	\$ 151,175	\$ 159,238	5.33%
Total FTEs	1.00	1.00	-0-%

FY 2021 General Fund

Fire - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 1,117,257	\$ 1,440,313	28.92%
Employee Benefits	\$ 805,133	\$ 1,167,596	45.02%
Professional Services	\$ 52,165	\$ 52,165	-0-%
Support Goods & Services	\$ 159,375	\$ 169,375	6.27%
Repairs & Maintenance	\$ 20,000	\$ 70,000	250.00%
Public Utility Services	\$ 30,000	\$ 30,000	-0-%
Capital Outlays	\$ 425,190	\$ 161,125	-62.11%
Vehicle Replacement	\$ 93,571	\$ 116,987	25.02%
Total Fire – Admin	\$ 2,702,691	\$ 3,207,561	18.68%
Total FTEs	13.73	18.00	31.10%

FY 2021 General Fund

Public Works - Summary

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 720,329	\$ 768,131	6.64%
Employee Benefits	\$ 635,077	\$ 681,001	7.23%
Professional Services	\$ 29,000	\$ 15,000	-48.28%
Support Goods & Services	\$ 253,328	\$ 309,578	22.20%
Repairs & Maintenance	\$ 88,850	\$ 138,850	56.27%
Public Utility Services	\$ 180,600	\$ 180,600	-0-%
Capital Outlays	\$ 110,000	\$ 213,000	93.64%
Vehicle Replacement	\$ 130,776	\$ 151,961	16.20%
Total Public Works	\$ 2,147,960	\$ 2,458,121	14.44%
Total FTEs	9.60	9.60	-0-%

FY 2021 General Fund

Public Works - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 60,955	\$ 65,608	7.63%
Employee Benefits	\$ 49,796	\$ 49,137	-1.32%
Professional Services	\$ 2,000	\$ 2,000	-0-%
Support Goods & Services	\$ 11,100	\$ 11,100	-0-%
Repairs & Maintenance	\$ 1,550	\$ 1,550	-0-%
Capital Outlays	\$ 1,500	\$ 10,000	566.67%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Public Works–Admin	\$ 126,901	\$ 139,395	9.85%
Total FTEs	0.60	0.60	-0-%

FY 2021 General Fund

Public Works - Streets

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 357,306	\$ 381,983	6.91%
Employee Benefits	\$ 330,836	\$ 337,274	1.95%
Professional Services	\$ 4,000	\$ 4,000	-0-%
Support Goods & Services	\$ 201,250	\$ 251,500	24.97%
Repairs & Maintenance	\$ 69,500	\$ 109,500	57.55%
Public Utility Services	\$160,000	\$160,000	-0-%
Capital Outlays	\$ 70,000	\$ 196,500	180.71%
Vehicle Replacement	\$ 130,776	\$ 148,263	13.37%
Total Public Works–Streets	\$ 1,323,668	\$ 1,589,020	20.05%
Total FTEs	5.00	5.00	-0-%

FY 2021 General Fund

Public Works - Garage

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 142,636	\$ 149,419	4.76%
Employee Benefits	\$ 116,388	\$ 152,883	31.36%
Professional Services	\$ 1,000	\$ 1,000	-0-%
Support Goods & Services	\$ 13,000	\$ 19,000	46.15%
Repairs & Maintenance	\$ 12,000	\$ 12,000	-0-%
Public Utility Services	\$ 20,000	\$ 20,000	-0-%
Capital Outlays	\$ 7,500	\$ 6,500	-13.33%
Vehicle Replacement	\$-0-	\$-0-	-0-%
Total Public Works–Garage	\$ 312,524	\$ 360,802	15.45%
Total FTEs	2.00	2.00	-0-%

FY 2021 General Fund

Public Works - Building Inspections

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 159,432	\$ 171,121	7.33%
Employee Benefits	\$ 138,057	\$ 141,707	2.64%
Professional Services	\$ 5,000	\$ 5,000	-0-%
Support Goods & Services	\$ 14,438	\$ 14,438	-0-%
Repairs & Maintenance	\$ 800	\$ 800	-0-%
Capital Outlays	\$ 31,000	\$ -0-	-100.00%
Vehicle Replacement	\$-0-	\$ 3,698	100.00%
Total PW – Bldg Inspectors	\$ 348,727	\$ 336,764	-3.43%
Total FTEs	2.00	2.00	-0-%

FY 2021 General Fund

Public Works - Muni Airport

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Professional Services	\$ 17,000	\$ 3,000	-82.35%
Support Goods & Services	\$ 13,540	\$ 13,540	-0-%
Repairs & Maintenance	\$ 5,000	\$ 15,000	200.00%
Public Utility Services	\$600	\$600	-0-%
Total PW –Muni Airport	\$ 36,140	\$ 32,140	-11.07%
Total FTEs	0.00	0.00	-0-%

FY 2021 General Fund Engineering - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 196,567	\$ 209,360	6.51%
Employee Benefits	\$ 149,901	\$ 168,535	12.43%
Professional Services	\$ 5,000	\$ 5,000	-0-%
Support Goods & Services	\$ 9,500	\$ 8,800	-7.37%
Repairs & Maintenance	\$ 2,100	\$ 2,100	-0-%
Allocated Expenses	\$ -80,000	\$ -80,000	-0-%
Capital Outlays	\$ 3,000	\$ -0-	-100.00%
Vehicle Replacement	\$ -0-	\$ -0-	-0-%
Total Engineering–Admin	\$ 286,068	\$ 313,795	9.69%
Total FTEs	2.00	2.00	-0-%

FY 2021 General Fund Parks & Recreation - Summary

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 736,052	\$ 787,269	6.96%
Employee Benefits	\$ 364,143	\$ 425,234	16.78%
Professional Services	\$ 45,680	\$ 46,680	2.19%
Contributions	\$ 94,700	\$ 94,700	-0-%
Support Goods & Services	\$ 107,000	\$ 107,000	-0-%
Repairs & Maintenance	\$ 41,500	\$ 35,500	-14.46%
Public Utility Services	\$ 105,000	\$ 105,000	-0-%
Capital Outlays	\$ 33,500	\$ 4,500	-86.57%
Vehicle Replacement	\$ 22,409	\$ 18,342	-18.15%
Total Parks & Recreation	\$ 1,549,984	\$ 1,624,225	4.79%
Total FTEs	7.92	8.20	3.54%

FY 2021 General Fund

Parks & Recreation - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 356,387	\$ 392,487	10.13%
Employee Benefits	\$ 193,366	\$ 253,158	30.92%
Professional Services	\$ 28,850	\$ 28,850	-0-%
Support Goods & Services	\$ 69,000	\$ 69,000	-0-%
Repairs & Maintenance	\$ 9,000	\$ 13,000	44.44%
Public Utility Services	\$ 14,000	\$ 14,000	-0-%
Capital Outlays	\$ 33,500	\$ 3,750	-88.81%
Vehicle Replacement	\$22,409	\$18,342	-18.15%
Total Parks & Rec – Admin	\$ 726,512	\$ 792,587	9.09%
Total FTEs	4.69	4.96	5.76%

FY 2021 General Fund

Parks & Recreation - Museum

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Contributions	\$ 94,700	\$ 94,700	-0-%
Repairs & Maintenance	\$ 2,500	\$ 2,500	-0-%
Public Utility Services	\$ 10,000	\$ 10,000	-0-%
Total Parks & Rec – Museum	\$ 107,200	\$ 107,200	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2021 General Fund

Parks & Recreation - Teen Center

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 159,208	\$ 166,541	4.61%
Employee Benefits	\$ 59,325	\$ 59,804	0.81%
Professional Services	\$ 11,330	\$ 11,330	-0-%
Support Goods & Services	\$ 13,500	\$ 13,500	-0-%
Repairs & Maintenance	\$ 5,000	\$ 5,000	-0-%
Public Utility Services	\$ 15,000	\$ 15,000	-0-%
Administrative Services	\$ -0-	\$ -0-	-0-%
Capital Outlays	\$ -0-	\$ 750	100.00%
Total P&R - Teen Center	\$ 263,363	\$ 271,925	3.25%
Total FTEs	1.73	1.73	-0-%

FY 2021 General Fund

Parks & Recreation - Aquatics

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 165,437	\$ 169,705	2.58%
Employee Benefits	\$ 88,083	\$ 88,307	0.25%
Support Goods & Services	\$ 5,000	\$ 5,000	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total P&R – Aquatics	\$ 258,520	\$ 263,012	1.74%
Total FTEs	1.00	1.00	-0-%

FY 2021 General Fund

Parks & Recreation - Ice Rink

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 55,020	\$ 58,536	6.39%
Employee Benefits	\$ 23,369	\$ 23,965	2.55%
Professional Services	\$ 500	\$ 1,500	200.00%
Support Goods & Services	\$ 11,500	\$ 11,500	-0-%
Repairs & Maintenance	\$ 25,000	\$ 15,000	-40.00%
Public Utility Services	\$ 66,000	\$ 66,000	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Total P&R – Ice Rink	\$ 181,389	\$ 176,501	-2.69%
Total FTEs	0.50	0.50	-0-%

FY 2021 General Fund

Parks & Recreation - Beautification Program

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Professional Services	\$ 5,000	\$ 5,000	-0-%
Support Goods & Services	\$ 8,000	\$ 8,000	-0-%
Total P&R-Beautification	\$ 13,000	\$ 13,000	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2021 General Fund

Library - Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 387,637	\$ 404,212	4.28%
Employee Benefits	\$ 307,856	\$ 281,803	-8.46%
Professional Services	\$ 41,820	\$ 42,200	0.91%
Support Goods & Services	\$ 50,160	\$ 53,260	6.18%
Books & Materials	\$ 43,400	\$ 44,000	1.38%
Repairs & Maintenance	\$ 20,000	\$ 45,000	125.00%
Public Utility Services	\$ 45,000	\$ 45,000	-0-%
Capital Outlays	\$ 12,700	\$ 14,500	14.17%
Total Library – Admin	\$ 908,573	\$ 929,975	2.36%
Total FTEs	7.00	7.00	-0-%

FY 2021 Special Revenue Fund

Tourism Fund - Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Taxes	\$ 200,000	\$ 200,000	-0-%
Net investment income	\$ 5,000	\$ 5,000	-0-%
Appropriation (To) From Fund Balance	\$ -0-	\$ -0-	-0-%
Total Tourism Revenues	\$ 205,000	\$ 205,000	-0-%

FY 2021 Special Revenue Fund

Tourism Fund - Expenses-Administration

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Contributions	\$ 115,000	\$ 115,000	-0-%
Interfund Charges	\$ 48,100	\$ 48,100	-0-%
Contingency	\$ 41,900	\$ 41,900	-0-%
Total Tourism Expenses	\$ 205,000	\$ 205,000	-0-%

Binder Tab 1 - Budget Information: Tourism Percentage Calculations based on Code

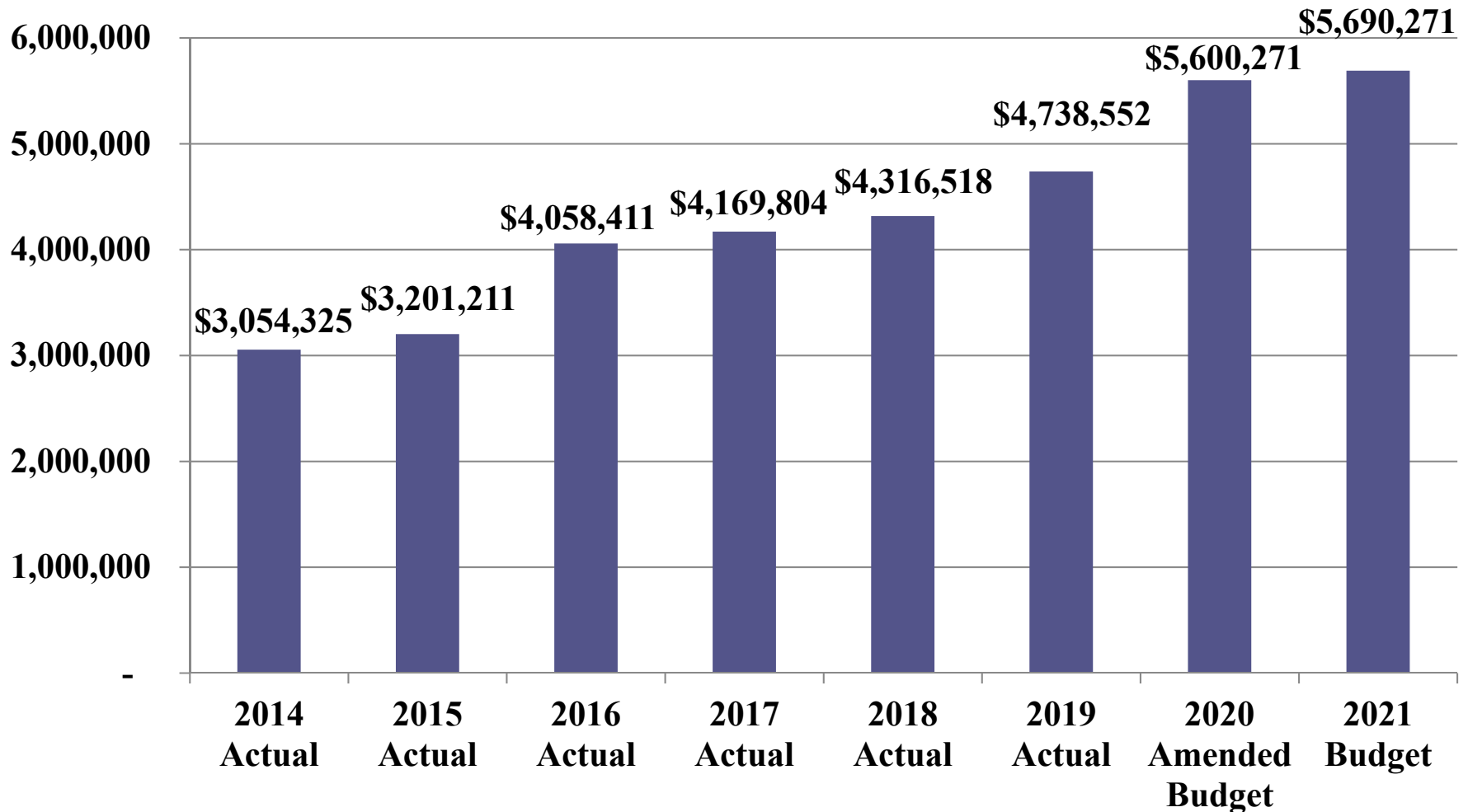
FY 2021 Special Revenue Fund Enhancement Fund

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Interest on Investments	\$ 50,000	\$ 50,000	-0-%
Rents & Royalties	\$ 40,000	\$ 40,000	-0-%
Appropriation (To) From Fund Balance	(\$ 90,000)	(\$ 90,000)	-0-%
Total Enhancement Fund Revenues	\$ -0-	\$ -0-	-0-%

FY 2021 Budget Summary - Enhancement Fund Page 49

** Included in the FY 2020 Supplemental is the transfer of the FY 2019 General Fund Surplus of approximately \$771,718 based on City Code. This increase is reflected in the fund balance of the Enhancement Fund shown on the following slide.

FY 2021 Special Revenue Fund Enhancement Fund - Fund Balance



FY 2021 Enterprise Fund

Cargo Terminal Fund - Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Intergovernmental	\$ 8,481	\$ 9,084	7.11%
Charges for Services	\$ 1,305,000	\$ 1,500,000	14.94%
Interest	\$ 30,000	\$ 30,000	-0-%
Rents & Royalties	\$ 240,000	\$ 275,000	14.58%
Appropriation (To) From Fund Balance	\$ 946,741	\$ 787,151	-16.86%
Total Cargo Fund Revenues	\$ 2,530,222	\$ 2,601,235	2.81%

FY 2021 Enterprise Fund

Cargo Terminal Fund - Expenses

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 190,178	\$ 204,527	7.55%
Employee Benefits	\$ 182,554	\$ 200,466	9.81%
Professional Services	\$ 12,000	\$ 7,000	-41.67%
Support Goods & Services	\$ 133,846	\$ 162,963	21.75%
Repairs & Maintenance	\$ 25,500	\$ 30,500	19.61%
Public Utility Services	\$ 30,900	\$ 34,900	12.94%
Capital Outlays	\$ -0-	\$ 5,000	100.00%
Depreciation Expense	\$ 1,781,659	\$ 1,771,752	-0.56%
Interfund Charges	\$ 173,585	\$ 184,127	6.07%
Total Cargo Fund Expenses	\$ 2,530,222	\$ 2,601,235	2.81%
FTEs	3.00	3.00	-0-%

FY 2021 Enterprise Fund

Boat Harbor Fund - Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Intergovernmental	\$ 34,682	\$ 37,331	7.64%
Charges for Services	\$ 2,519,220	\$ 2,649,665	5.18%
Interest	\$ 26,000	\$ 26,000	-0-%
Rents & Royalties	\$ 16,920	\$ 17,090	1.00%
Miscellaneous	\$ 7,300	\$ 7,300	-0-%
Interfund Charges	\$ 70,243	\$ 78,545	11.82%
Appropriation (To) From Fund Balance	\$ 1,220,902	\$ 1,472,217	20.58%
Total Boat Harbor Fund Revenues	\$ 3,895,267	\$ 4,288,148	10.09%

FY 2021 Enterprise Fund

Boat Harbor Fund - Expenses

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 788,206	\$ 840,530	6.64%
Employee Benefits	\$ 616,627	\$ 730,350	18.44%
Professional Services	\$ 89,500	\$ 89,500	-0-%
Contributions	\$ 18,420	\$ 18,590	0.92%
Support Goods & Services	\$ 215,148	\$ 233,849	8.69%
Repairs & Maintenance	\$ 56,000	\$ 69,000	23.21%
Public Utility Services	\$ 193,000	\$ 256,000	32.64%
Capital Outlays	\$ 39,260	\$ 207,000	427.25%
Vehicle Replacement	\$ 23,302	\$ 19,667	-15.60%

FY 2021 Enterprise Fund

Boat Harbor Fund - Expenses continued

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Depreciation	\$ 1,380,745	\$ 1,387,982	0.52%
Interest	\$ 60,115	\$ 57,913	-3.66%
Transfers to Shipyard	\$ 149,876	\$ 84,087	-43.90%
Interfund Charges	\$ 265,068	\$ 293,680	10.79%
Total Boat Harbor Fund Expenses	\$ 3,895,267	\$ 4,288,148	10.09%
FTEs	11.00	12.00	9.09%

FY 2021 Enterprise Fund

Shipyard Fund - Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Intergovernmental	\$ 5,018	\$ 5,374	7.09%
Charges for Services	\$ 468,000	\$ 468,000	-0-%
Interest	\$ 500	\$ 500	-0-%
Transfers In from Harbor Fund	\$ 149,876	\$ 84,087	-43.90%
Appropriation (To) From Fund Balance	\$ 539,111	\$ 715,903	32.79%
Total Shipyard Fund Revenues	\$ 1,162,505	\$ 1,273,864	9.58%

FY 2021 Enterprise Fund

Shipyard Fund - Expenses

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 107,064	\$ 116,452	8.77%
Employee Benefits	\$ 121,200	\$ 123,320	1.75%
Professional Services	\$ 27,000	\$ 70,000	159.26%
Support Goods & Services	\$ 71,765	\$ 84,907	18.31%
Repairs & Maintenance	\$ 13,500	\$ 24,000	77.78%
Public Utility Services	\$ 40,500	\$ 40,500	-0-%
Capital Outlays	\$ -0-	\$ 4,000	100.00%

FY 2021 Enterprise Fund

Shipyard Fund - Expenses continued

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Depreciation	\$ 526,860	\$ 526,860	-0-%
Interest	\$ 162,655	\$ 156,857	-3.56%
Interfund Charges	\$ 91,961	\$ 126,968	38.07%
Total Shipyard Fund Expenses	\$ 1,162,505	\$ 1,273,864	9.58%
FTEs	2.00	2.00	-0-%

FY 2021 Enterprise Fund

Electric Utility - Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Charges for Services	\$ 674,500	\$ 674,500	-0-%
Interest	\$ 5,000	\$ 5,000	-0-%
Appropriation (To) From Fund Balance	\$ 278,106	\$ (44,840)	-116.12%
Total Electric Utility Fund Revenues	\$ 957,606	\$ 634,660	-33.72%

FY 2021 Enterprise Fund

Electric Utility Fund - Expenses

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Professional Services	\$ 7,500	\$ 15,000	100.00%
Support Goods & Services	\$ 533,297	\$ 536,366	0.58%
Repairs & Maintenance	\$ 10,000	\$ 25,000	150.00%
Administrative Services	\$ 500	\$ 500	0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Depreciation	\$ -0-	\$ -0-	-0-%
Transfers	\$ 350,000	\$ -0-	-100.00%
Interfund Charges	\$ 56,309	\$ 57,794	2.64%
Total Electric Utility Fund Expenses	\$ 957,606	\$ 634,660	-33.72%
FTEs	0.00	0.00	-0-%

FY 2021 Enterprise Fund

Water Utility Fund - Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Intergovernmental	\$ 21,363	\$ 22,615	5.86%
Charges for Services	\$ 4,542,000	\$ 4,642,000	2.20%
Interest	\$ 60,000	\$ 60,000	-0-%
Miscellaneous	\$ 5,000	\$ 5,000	-0-%
Appropriation (To) From Fund Balance	(\$ 1,407,925)	(\$ 1,280,287)	-9.07%
Total Water Utility Fund Revenues	\$ 3,220,438	\$ 3,449,328	7.11%

FY 2021 Enterprise Fund

Water Utility Fund - Expenses

Expenses	FY 2020 Amended Budget	FY 2020 Budget	% Variance
Salaries & Wages	\$ 472,359	\$ 490,562	3.85%
Employee Benefits	\$ 479,496	\$ 447,158	-6.74%
Professional Services	\$ 48,400	\$ 48,400	-0-%
Support Goods & Services	\$ 229,134	\$ 258,399	12.77%
Repairs & Maintenance	\$ 39,000	\$ 39,000	-0-%
Public Utility Services	\$ 371,250	\$ 371,250	-0-%
Capital Outlays	\$ 33,500	\$ 32,000	-4.48%
Vehicle Replacement	\$ 16,589	\$ 16,305	-1.71%

FY 2021 Enterprise Fund

Water Utility Fund - Expenses continued

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Depreciation	\$ 713,644	\$ 904,980	26.81%
Interest	\$ 54,385	\$ 49,991	-8.08%
Transfers Out – Cap Projects	\$ -0-	\$ -0-	-0-%
Interfund Charges	\$ 762,681	\$ 791,283	3.75%
Total Water Utility Fund Expenses	\$ 3,220,438	\$ 3,449,328	7.11%
FTEs	7.75	7.75	-0-%

FY 2021 Enterprise Fund

Sewer Utility Fund - Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Intergovernmental	\$ 33,019	\$ 35,550	7.67%
Charges for Services	\$ 4,852,525	\$ 5,184,455	6.84%
Interest	\$ 25,000	\$ 25,000	-0-%
Appropriation (To) From Fund Balance	(\$ 288,545)	(\$ 360,541)	24.95%
Total Sewer Utility Fund Revenues	\$ 4,621,999	\$ 4,884,464	5.68%

FY 2021 Enterprise Fund

Sewer Utility Fund - Expenses

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 747,450	\$ 880,964	17.86%
Employee Benefits	\$ 712,972	\$ 816,703	14.55%
Professional Services	\$ 56,500	\$ 56,500	-0-%
Support Goods & Services	\$ 348,174	\$ 371,752	6.77%
Repairs & Maintenance	\$ 71,800	\$ 73,300	2.09%
Public Utility Services	\$ 254,800	\$ 254,800	-0-%
Capital Outlays	\$ 260,000	\$ 364,250	40.10%
Vehicle Replacement	\$ 28,811	\$ 55,244	91.75%

FY 2021 Enterprise Fund

Sewer Utility Fund - Expenses continued

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Depreciation	\$ 1,230,056	\$ 943,548	-23.29%
Interest	\$ 35,935	\$ 33,362	-7.16%
Transfers Out – Cap Projects	\$ 100,000	\$ 230,000	130.00%
Interfund Charges	\$ 775,501	\$ 804,041	3.68%
Total Sewer Utility Fund Expenses	\$ 4,621,999	\$ 4,884,464	5.68%
FTEs	10.35	11.35	9.66%

FY 2021 Enterprise Fund

Trident Basin - Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Charges for Services	\$ 15,000	\$ 15,000	-0-%
Rents & Royalties	\$ 40,000	\$ 40,000	-0-%
Appropriation (To) From Fund Balance	\$ 258,500	\$ 262,732	1.64%
Total Trident Basin Fund Revenues	\$ 313,500	\$ 317,732	1.35%

FY 2021 Enterprise Fund

Trident Basin - Expenses

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Professional Services	\$ 10,000	\$ 10,000	-0-%
Support Goods & Services	\$ 14,814	\$ 17,544	18.43%
Repairs & Maintenance	\$ 2,000	\$ 2,000	-0-%
Public Utility Services	\$ 25,000	\$ 25,000	-0-%
Depreciation	\$ 248,730	\$ 248,730	-0-%
Interfund Charges	\$ 12,956	\$ 14,458	11.59%
Total Trident Basin Expenses	\$ 313,500	\$ 317,732	1.35%
FTEs	0.00	0.00	-0-%

FY 2021 Enterprise Fund

E911- Revenues

Sources	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Intergovernmental	\$ 5,830	\$ 22,956	293.76%
Charges for Services	\$ 450,000	\$ 450,000	-0-%
Appropriation (To) From Fund Balance	\$ 51,087	\$ 588,963	1,052.86%
Total E911 Fund Revenues	\$ 506,917	\$ 1,061,919	109.49%

FY 2021 Enterprise Fund

E911 - Expenses

Expenses	FY 2020 Amended Budget	FY 2021 Budget	% Variance
Salaries & Wages	\$ 127,493	\$ 497,139	289.93%
Employee Benefits	\$ 99,724	\$ 335,915	236.84%
Professional Services	\$ 159,000	\$ 164,365	3.37%
Support Goods & Services	\$ 9,500	\$ 9,500	-0-%
Capital Outlays	\$ 55,000	\$ 55,000	-0-%
Depreciation	\$ 56,200	\$ -0-	-0-%
Total E911 Expenses	\$ 506,917	\$ 1,061,919	109.49%
FTEs	2.05	7.05	243.90%

FY 2021

Capital Project Requests

Description	Funding Source	Cost
General Capital Projects		
Total General Capital Projects	FY 2021 Additions	\$ -0-
Building Capital Projects		
PN 6017: Hillside Drive Renovations	General Fund Transfer	\$ 100,000
Barn Stabilization*	General Fund Transfer	\$ 75,000
Total Building Capital Projects	FY 2021 Additions	\$ 175,000
Streets Capital Projects		
PN 5039: Annual Pavement Repairs	Streets Sales Tax Allocation	\$ 300,000
Transfer per KCC – Unassigned	Street Sales Tax Allocation	\$ 150,000
Total Streets Capital Projects	FY 2021 Additions	\$ 450,000

FY 2021

Capital Project Requests continued

Description	Funding Source	Cost
Parks & Recreation Capital Projects		
PN 9018: Baranof Park Improvements	Sales Tax Allocation	\$ 50,000
	General Fund Transfer	\$ 250,000
Total Parks & Recreation Capital Projects	FY 2021 Additions	\$ 300,000
Water Capital Projects		
PN 7024: Utility Rate Study	Water Chgs for Services	\$ 40,000
PN 7046: SCADA Systems Upgrade	Water Chgs for Services	\$ 230,000
	Transfer from Sewer Fund	\$ 230,000
PN 7047: Aleutian Homes Phase VII – Hemlock	Water Chgs for Services	\$ 170,000
	Water Improve Appropriation	\$1,045,000
Total Water Capital Projects	FY 2021 Additions	\$ 1,715,000

Budget Binder Tab 4

Long-Term Capital Improvement Plan

FY 2021 Budget Summary - General Fund Page 46; Water Fund Page 70

FY 2021

Capital Project Requests continued (2)

Description	Funding Source	Cost
Sewer Capital Projects		
PN 7520: Sewer Deferred Maintenance	Sewer Chgs for Services	\$100,000
Total Sewer Capital Projects	FY 2021 Additions	\$ 100,000
Harbor Capital Projects		
PN 8537: St Herman Harbor Replace – Phase I	Sales Tax Allocation	\$ 500,000
Total Harbor Capital Projects	FY 2021 Additions	\$ 500,000
Total General Fund Vehicle Replacement	FY 2021 Additions	\$ 354,571
Total Citywide Capital Projects	FY 2021 Additions	\$ 3,594,571

Budget Binder Tab 4

Long-Term Capital Improvement Plan

FY 2021 Budget Summary - Sewer Fund Page 76; Harbor Fund Page 59

FY 2021 Outstanding Budget Items

- Typo in Sewer Fund-WWTP - Vehicle Replacement for FY 2021 was entered as \$236 and should be \$2,836. This will be corrected in the adopted final budget. Total impact is \$2,600 to Sewer appropriation from Fund Balance.