REGULAR MEETING AGENDA
5:30 PM / CITY COUNCIL CHAMBERS

Participate by dialing 888-392-4560; meeting code 57103
Please MUTE your phone upon entering the call

1. CALL TO ORDER

2. ROLL CALL

3. APPROVAL OF MINUTES
a. Minutes of March 2, 2020
b. Minutes of April 27, 2020

4. APPROVAL OF AGENDA

5. STAFF REPORTS

6. UNFINISHED BUSINESS

7. NEW BUSINESS
a. FY20 Budget Revisions
b. FY21 Budget
c. CARES Act Distribution

8. PUBLIC/COMMITTEE COMMENT(S)

9. ADJOURNMENT

QUARTERLY REVIEW FINANCIAL STATEMENTS

	Finance & Budget Committee	Council Workshop
Jan-Feb-Mar	April	May
April-May-Jun	August	September
Jul-Aug-Sept	October	November
Oct-Nov-Dec	January	February

ANNUAL REVIEW

	Finance & Budget Committee	Staff Report
Report on Full and True Value	October	November
Review Senior Exemption List	After February 15 PFD Deadline	March
Accounts Receivable Write-offs	January	February

Finance & Budget Committee's To Do List

DATE ASSIGNED	TASK	CURRENT STATUS	COMPLETION DATE
9/21/2019	Fee Schedule Update		
9/21/2019	Tariff Schedule		
9/21/2019	Vehicle Replacement Plan		
9/21/2019	IT Plan		
9/21/2019	FY20 Budget Revision #1		
9/21/2019	Long-Term Financial Plan		
9/21/2019	Facility Inventory		

1. CALL TO ORDER

The Finance and Budget Committee met on Monday, March 2, 2020, in the City Council Chambers, Dillingham, AK. Andy Anderson called the meeting to order at 5:31 p.m.

2. ROLL CALL

Committee members present and establishing a quorum (a quorum being four):

Andy Anderson	Tod Larson	Kaleb Westfall
Alice Ruby	Anita Fuller	Curt Armstrong

3. APPROVAL OF MINUTES

a. Minutes of January 20, 2020.

MOTION: Alice Ruby moved and Anita Fuller seconded the motion to approve the minutes of January 20, 2020.

VOTE: The motion passed unanimously by voice vote.

4. APPROVAL OF AGENDA

MOTION: Alice Ruby moved and Anita Fuller seconded the motion to approve the agenda.

VOTE: The motion passed unanimously by voice vote.

5. STAFF REPORTS

a. January Revenue and Expense Report
- The new report format continues to be streamlined. The format will match up to the budget ordinance for continuity.
- Revenue and expense numbers were reviewed.
- Sales tax collection practices were examined.
- Transfer procedures were discussed.
- Sources of funding for projects was requested.

Fee Schedule Update: City Manager to begin this soon.
Tariff Schedule: Target date for completion January 2021.
Vehicle Replacement plan is 70% complete.
Information for the Facility Inventory is currently being compiled.

6. UNFINISHED BUSINESS

a. Accounts Receivable Write-offs
- Write-offs are removed from revenue reports but remain as an open account, the debt is not forgiven.

MOTION: Alice Ruby moved and Curt Armstrong seconded the motion to recommend the 02.26.2020 proposed write-off list to City Council.

VOTE: The motion passed unanimously by voice vote.

7. NEW BUSINESS

a. FY19 Audit
- Landfill closure fund and procedure will be researched.

- Special revenue funds were examined.
- Desired audit presentation for council was discussed.

b. 2020 RP Foreclosure List (Proposed)

- It will be researched to see if churches are exempt from property taxes.
- Promissory note option is still available for those who qualify on the proposed 2020 list.

8. PUBLIC/COMMITTEE COMMENT(S)

Alice Ruby: Inquired about the status of snow removal, equipment and operators. Stated she has been contacted by several citizens who are concerned about how long snow removal seems to take.

9. ADJOURNMENT

The meeting adjourned at 7:51 p.m.

_____
Andy Anderson, Chair

ATTEST:

_____
Lori Goodell, City Clerk

Approved: _____

DRAFT

1. CALL TO ORDER

The Finance and Budget Committee met on Monday, April 27, 2020, via conference call, in Dillingham, AK. Andy Anderson called the meeting to order at 5:30 p.m.

2. ROLL CALL

Committee members present and establishing a quorum (a quorum being four):

Andy Anderson	Tod Larson	Kaleb Westfall
Alice Ruby	Anita Fuller	Curt Armstrong

3. APPROVAL OF AGENDA

MOTION: Alice Ruby moved and Curt Armstrong seconded the motion to approve the agenda.

VOTE: The motion passed unanimously by roll call vote.

4. STAFF REPORTS

- Finance is working to get the FY20 Budget Revision, and FY21 Budget completed for the May Finance and Budget Committee meeting.
- Reimbursements for COVID-19 are being researched.

5. NEW BUSINESS

a. DCSD Budget

- DCSD Board and Superintendent were not able to attend do to a School Board Meeting on the same day.
- State statutes and municipal code specify a timeline regarding council response to school budget appropriations.
- Mayor and City Manager recommend the committee recommends council approve Resolution 2020-14 approving the requested appropriation.

MOTION: Alice Ruby moved and Curt Armstrong seconded the motion to recommend council adopt Resolution 2020-14.

VOTE: The motion passed unanimously by roll call vote.

b. CARES Act Update

- This is a federal appropriation, with not a lot of state or local information available yet.
- The City of Dillingham is currently slated for 3.4 million under the act.
- Communities are being advised to sit tight with expenditure reimbursements until the act is more clearly understood.
- This act does not reimburse for lost revenue.
- Other sources of funding are being explored; i.e. tribal and grant opportunities. A report to be generated on what is available for next committee meeting.
- A risk management assessment can be done to see what council is comfortable with in appropriations and the uncertainty of reimbursements.
- The Port Advisory Committee can assist with identifying harbor/port needs.

6. PUBLIC/COMMITTEE COMMENT(S)

Alice Ruby: Thanked staff, stated they are appreciated and noted the increased demands.

Andy Anderson: Requested extraordinary changes to revenue and expense be tracked.

7. ADJOURNMENT

The meeting adjourned at 6:04 p.m.

_____
Andy Anderson, Chair

ATTEST:

_____
Lori Goodell, City Clerk

Approved: _____

DRAFT

NON-CODE ORDINANCE

Introduced: June 4, 2020
Public Hearing Scheduled for: June 18, 2020
Enacted: June 18, 2020

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2020-13

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING THE BUDGET BY ADOPTING THE BUDGET AMENDMENT NO. 2 AND APPROPRIATING FUNDS FOR THE FY 2020 CITY OF DILLINGHAM BUDGET

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY20 to the City Council in accordance with Title 4 of the Dillingham Municipal Code pursuant to A.S. 20.20.500(3); and

WHEREAS, duly advertised public workshops were held and the City Council reviewed the budget amendment recommendations presented; and

WHEREAS, the City Council has set the rate of levy of property tax for the City of Dillingham for FY 2020 budget at 13 mills; and

WHEREAS, the budget presented, reviewed and changed is in accordance with sound and efficient municipal management principles. The City Council should have the power to transfer appropriated monies from one General Government Fund or Special Revenue Fund to another and from one Capital Project to another by resolution and the City Manager should have the power to transfer funds from one line item object to another object code within a fund and within a Capital Improvement Project; and

WHEREAS, additional FY 2020 funds are available for appropriation by ordinance;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

1. The FY 2020 Operating Budget and Capital Improvement Budget as recommended by the City Manager is hereby adopted for the City of Dillingham.

2. The amounts set forth in the budget by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2020.

3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from one to another and from one Capital Project to another by resolution.

4. The City Manager shall have the power to transfer funds from one line item object code to another within a fund and within a Capital Improvement Project.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM that:

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Severability. If any portion of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Appropriation summary. The total appropriation from the Treasury in Section 6 was a total of $ 13,037,834 .

Section 4. Revenues

General Fund			
Taxes			
General Sales Taxes	2,800,000		
Alcohol Sales Taxes	300,000		
Transient Lodging Sales Taxes	75,000		-20000
Gaming Sales Tax	60,000		-15000
Tobacco Tax	280,000		
Penalty & Interest – Sales Tax	10,000		
Real Property Taxes	2,100,000		
Personal Property Taxes	520,000		
Penalty & Interest – Property Tax	50,000		
Other Revenue			
Telephone Gross State Tax	65,000		
Raw Fish Tax	772,264		422,264
Shared Fisheries	28,000		
Revenue Sharing (community support)	108,732		
Payment in Lieu Taxes (PILT)	466,164		
Jail Contract Revenue	567,000		
Ambulance Fees	60,000		
Lease and Rental Income	43,000		
Administrative Overhead	215,177		19,266
PERS on Behalf	125,267		
PERS Forfeiture Fund	88,000		
All Other Revenues	160,100	**8,893,704**	
Total General Fund Revenues			

Special Revenue & Other Funds Revenues			
Water	232,563		1,715
Waste Water	426,552		
Landfill	255,377		27,888
Port – Dock	774,700		3,080
Port – Harbor	154,760		2,800
E-911	78,000		
Senior Center (Includes grants)	168,654		
Library Grants	85,599		1,000
Debt Service	416,100		45,000
Mary Carlson Estate	7,000		4,000
Bond Revenue	157,200	**2,756,505**	157,200
Total General Fund Revenues		**11,650,209**	
TOTAL REVENUES			

Section 5. Transfers

Transfers from General Fund to Other Funds			
Water	0		
Wastewater	0		
Landfill	438,239		42,888
Senior Center	145,712		
Ambulance Replacement	60,000		
Equipment Replacement	0		
Capital Projects	134,000		-157,200
Streets Bond Payment	190,594		-48,000
Firehall Bond Payment	42,673		
School Bond payment	689,450	**1,700,668**	
Total Transfers from Gen. Fund			
Transfers from Dock Fund to Harbor Funds			
Harbor Operations	53,498		
Ice Machine	1,000		-1,800
Bathhouse	12,900	**67,398**	-400
Total Transfers from Dock Fund			
Transfers from Department to Department			
From E-911 to Dispatch	51,000		
From Carlson Estate to Library	0	**51,000**	(4,000)
Total Transfers between Departments		**1,819,066**	
TOTAL TRANSFERS			
TOTAL REVENUES AND TRANSFERS			**13,469,275**

Section 6. Appropriations.

General Fund Government Operations			
City Council	38,324		(7,000)
City Clerk	122,834		
Administration	269,192		
Finance	660,988		
Legal	70,000		
Insurance	209,845		44,845
Non-Departmental	105,600		10,000
Planning	138,149		(10,000)
Foreclosures	10,000		
IT	213,890		27,000
Meeting Hall	2,900		
PS Administration	158,720		
PS Dispatch	551,156		
PS Patrol	855,892		(10,000)
PS Corrections	644,600		(30,000)
PS DMV	47,595		
PS Animal Control Officer	109,657		
PS Fire Department	279,090		
PW Administration	220,134		
PW Buildings & Grounds	299,354		(30,000)
PW Shop	350,936		
PW Streets	368,529		
Library	117,685		
City School District	1,300,000		
Transfer Subsidy for Special Revenue	1,518,299	**8,663,369**	
Total General Fund Appropriations			
Special Revenue & Other Funds Appropriations			
Water	218,537		1,715
Waste Water	370,185		
Landfill	693,616		31,469
Port-Dock	674,247		7,993
Port-Harbor	203,258		
Port Harbor – Ice Machine	4,000		
Port Harbor – Bathhouse	13,300		
E-911	57,600		
Senior Center	324,566		
Library Grants	85,599		1,000
Mary Carlson Estate	5,540		
Ambulance Replacement Fund	60,000		
Bond Projects	157,200		
Debt Service	1,372,817		31,000

Equipment Replacement/Reserve	-0-		
Capital Project (Planning) Fund	134,000	**4,374,465**	-157,200
Total Special Rev & Other Appropriations			
TOTAL APPROPRIATIONS			**13,037,834**
Total Revenues and Transfers			
Total Appropriations		**13,469,275**	
Net Increases (Decreases) to Fund Balance		**13,037,834**	
		431,441	

Section 7.

Effective Date. This Ordinance is effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on _____, 2020.

SEAL

Alice Ruby, Mayor

ATTEST:

Lori Goodell, City Clerk

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FY21 Council Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 7025 10 11 0000 0 Lobbying	30,000	30,000	30000	30,000	31,000	18,000	13,000	24,000	24,000	
1000 7060 10 11 0000 0 Consulting	490	-	-	163			-	0	0	
1000 7068 10 11 0000 0 Annexation Project	24,927	1,080	-	8,669			-	0	0	
1000 7130 10 11 0000 0 Advertising	902	1,947	606.75	1,152	3,000	578	2,423	2,000	2,000	
1000 7135 10 11 0000 0 Memberships	4,481	4,414	4385	4,427	4,664	4,588	76	4,600	4,600	
1000 7150 10 11 0000 0 Travel	120	140	-	87	4,160		4,160	5,000	5,000	
1000 7155 10 11 0000 0 Training	-	310	330	213	1,000	330	670	500	500	
1000 7190 10 11 0000 0 Contributions	311	10,112	-	3,474	500		500	500	500	
1000 7300 10 11 0000 0 Office Supplies	49	69	-	39	200	77	123	100	100	
1000 7310 10 11 0000 0 Supplies	31	79	-	37			-	0	0	
1000 7320 10 11 0000 0 Food Items	501	296	58.96	285	500	181	319	500	500	
1000 7610 10 11 0000 0 Minor Tools & Equipment	-	-	-	-	300	23	277	500	500	
1000 7710 10 11 0000 0 Telephone	611	311	377	433			-	0	0	
Total Expenses	**62,422**	**48,759**	**35,758**	**48,980**	**45,324**	**23,776**	**21,548**	**37,700**	**37,700**	**0**

FY21 City Clerk Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 6000 10 12 0000 0 Salaries/Wages RT	76,200	72,181	72,286	73,556	74,504	53,130	21,374	75,039	75,039	
1000 6100 10 12 0000 0 PayrollTaxes	5,785	5,503	5,528	5,605	5,700	4,069	1,631	5,741	5,741	
1000 6210 10 12 0000 0 Health Insurance	18,639	11,162	10,050	13,283	10,542	7,033	3,509	11,282	11,282	
1000 6211 10 12 0000 0 HRA	-	-	-		515	4,294	(3,779)	2,000	2,000	
1000 6215 10 12 0000 0 Dental Insurance	1,128	681	615	808	650	395	255	568	568	
1000 6220 10 12 0000 0 Life Insurance	405	430	310	382	422	289	133	457	457	
1000 6230 10 12 0000 0 PERS Employer	16,683	14,270	15,912	15,622	16,391	11,689	4,702	16,508	16,508	
1000 6231 10 12 0000 0 PERS on Behalf	3,434	2,132	4,466	3,344	3,785	3,517	268	4,968	4,968	
1000 6235 10 12 0000 0 Workers' Compensation	564	295	302	387	320	153	167	238	238	
1000 7135 10 12 0000 0 Memberships	250	300	220	257	220	245	(25)	246	246	
1000 7150 10 12 0000 0 Travel	-	-	1,469	490	2,285	498	1,787	2,285	2,285	
1000 7155 10 12 0000 0 Training	-	-	125	42	1,650	525	1,125	1,650	1,650	
1000 7170 10 12 0000 0 Elections	3,349	3,431	3,773	3,518	3,500	3,109	391	4,766	4,766	
1000 7175 10 12 0000 0 Codification	1,452	1,245	1,783	1,493	2,000	1,305	695	2,500	2,500	
1000 7300 10 12 0000 0 Office Supplies	223	328	224	258	350		350	350	350	
1000 7310 10 12 0000 0 Supplies	-	78	-	26	-		-	0	0	
Total Expenses	**128,111**	**112,035**	**117,063**	**119,070**	**122,834**	**90,250**	**32,584**	**128,598**	**128,598**	**0**

FY21 Administration Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual at 3/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 6000 10 13 0000 0 Salaries/Wages RT	171,351	175,190	154,838	167,126	166,398	123,259	43,139	181,371	181,371	
1000 6010 10 13 0000 0 Overtime	34	3,318	1,854	1,735	2,000	72	1,928	2,006	2,006	
1000 6100 10 13 0000 0 Payroll Taxes	12,932	13,584	11,848	12,788	13,045	9,408	3,637	14,028	14,028	
1000 6210 10 13 0000 0 Health Insurance	39,533	19,024	26,676	28,411	31,140	20,551	10,589	33,326	33,326	
1000 6211 10 13 0000 0 HRA	-	-	-	-	515	-	515	2,000	2,000	
1000 6215 10 13 0000 0 Dental Insurance	2,813	1,216	1,679	1,903	1,972	1,199	773	1,723	1,723	
1000 6220 10 13 0000 0 Life Insurance	741	691	784	739	949	676	273	1,114	1,114	
1000 6230 10 13 0000 0 PERS Employer	31,671	25,011	34,192	30,291	36,607	27,133	9,474	40,343	40,343	
1000 6231 10 13 0000 0 PERS on Behalf	6,521	3,792	9,597	6,637	8,403	8,165	238	12,140	12,140	
1000 6235 10 13 0000 0 Workers' Compensation	1,291	739	652	894	733	356	377	578	578	
1000 6250 10 13 0000 0 Employee Screening	-	-	-	-	-	20	(20)	0	-	
1000 6615 10 13 0000 0 Recruiting - Misc	-	-	98	33	750	140	610	750	750	
1000 6620 10 13 0000 0 Recruiting - Travel	-	7,874	-	2,625	-	-	-	3,780	3,780	
1000 6621 10 13 0000 0 Recruiting - Moving Admin	-	3,000	-	1,000	-	-	-	-	-	
1000 7060 10 13 0000 0 Contractual/Professional	26,592	15,757	4,500	15,616	-	-	-	-	-	
1000 7130 10 13 0000 0 Advertising	133	-	-	44	500	1,130	(630)	700	700	
1000 7135 10 13 0000 0 Memberships	-	330	384	238	250	200	50	400	400	
1000 7150 10 13 0000 0 Travel	1,087	2,254	4,165	2,502	4,430	5,759	(1,329)	5,000	5,000	
1000 7155 10 13 0000 0 Training	175	-	1,030	402	1,000	650	350	1,000	1,000	
1000 7300 10 13 0000 0 Office Supplies	301	1,590	356	749	500	1,732	(1,232)	500	500	
1000 7310 10 13 0000 0 Supplies	-	-	-	-	-	-	-	0	-	
1000 7610 10 13 0000 0 Minor Tools & Equipment	50	-	-	17	-	-	-	0	-	
Total Expenses	**295,226**	**273,370**	**252,652**	**273,750**	**269,192**	**200,449**	**68,743**	**300,759**	**300,759**	**-**

FY21 Finance Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 6000 10 14 0000 0 Salaries/Wages RT	319,384	314,114	328,422	320,640	321,881	241,231	80,650	345,841	351,545	
1000 6010 10 14 0000 0 Overtime	1,031	2,094	1,829	1,651	2,700	1,716	984	5,459	5,459	
1000 6100 10 14 0000 0 Payroll Taxes	24,125	23,733	24,735	24,198	24,155	18,238	5,917	26,874	27,311	
1000 6210 10 14 0000 0 Health Insurance	76,019	88,328	90,983	85,110	120,408	60,168	60,240	104,345	102,812	
1000 6211 10 14 0000 0 HRA	4,686	1,250	-	1,979	3,000	5,855	(2,855)	4,000	4,000	
1000 6215 10 14 0000 0 Dental Insurance	6,178	6,458	6,264	6,300	8,470	3,671	4,799	5,808	5,720	
1000 6220 10 14 0000 0 Life Insurance	1,715	1,616	1,691	1,674	1,790	1,313	477	2,121	2,095	
1000 6230 10 14 0000 0 PERS Employer	69,484	67,023	70,686	69,064	70,814	53,291	17,523	77,353	76,382	
1000 6231 10 14 0000 0 PERS on Behalf	14,251	9,971	19,946	14,723	16,352	16,028	324	23,256	22,984	
1000 6235 10 14 0000 0 Workers' Comp	2,353	3,300	1,377	2,343	1,384	1,411	(27)	1,107	1,045	
1000 6560 10 14 0000 0 Annual Payroll Fees	4,787	4,023	4,500	4,437	5,000	623	4,377	4,824	4,824	
1000 6621 10 14 0000 0 Recruiting - Moving	-	-	-	-	0	0	0	0	0	
1000 7030 10 14 0000 0 Appraisal	24,000	36,000	12,000	24,000	24,000	10,000	14,000	28,000	28,000	
1000 7060 10 14 0000 0 Contractual Professional		16,417	49,411	32,914	50,000	46,518	3,482	50,000	45,000	
1000 7130 10 14 0000 0 Advertising	1,758	616	165	846	1,000		1,000	1,000	1,000	
1000 7135 10 14 0000 0 Memberships	325	90	140	185	95	75	20	245	245	
1000 7150 10 14 0000 0 Travel	-	525	1,312	612	1,165		1,165	1,200	1,200	
1000 7155 10 14 0000 0 Training	-	-	-	-	300		300	6,000	5,948	
1000 7180 10 14 0000 0 Bank Chgs/Misc	5,321	1,946	2,308	3,192	4,974	163	4,811	3,000	3,000	
1000 7182 10 14 0000 0 Cash Over/Under	-	6	116	40	0	1	(1)	0	0	
1000 7185 10 14 0000 0 Fraud Finance	-	-	-	-	0	707	(707)	0	0	
1000 7300 10 14 0000 0 Office Supplies	3,426	5,027	2,956	3,803	2,000	2,116	(116)	3,000	3,000	
1000 7610 10 14 0000 0 Minor Tools & Equip	1,450	1,488	267	1,068	1,500	833	667	1,500	1,500	
Total Expenses	**560,291**	**584,024**	**619,107**	**587,808**	**660,988**	**463,960**	**197,028**	**694,933**	**693,070**	**0**

FY21 Legal Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual at 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 7020 10 15 0000 0 Legal	38,476	34,119	19,763	30,786	40,000	27,974	12,026	60,000	60,000	
1000 7021 10 15 0000 0 Legal - PSEA	-	-	-	-	10,000	-	10,000	-	-	
1000 7022 10 15 0000 0 Legal - Local 71	-	-	-	-	10,000	-	10,000	-	-	
1000 7023 10 15 0000 0 Legal - Anx.	110,823	25,394	1,215	45,810	10,000	-	10,000	-	-	
Total Expenses	**149,299**	**59,513**	**20,978**	**76,596**	**70,000**	**27,974**	**42,026**	**60,000**	**60,000**	**-**

FY21 Insurance Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Dept Budget	FY20 Actual 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 7110 10 16 0000 0 General Liability (Ins)	43,798	34,709	35,846	38,118	35,000	35,470	(470)	59,117	59,117	
1000 7112 10 16 0000 0 Property	71,572	86,181	109,525	89,093	90,000	92,534	(2,534)	154,224	154,224	
1000 7114 10 16 0000 0 Automobile	30,085	36,530	34,310	33,642	35,000	26,640	8,360	42,716	42,716	
1000 7120 10 16 0000 0 Claims Deductibles	17,825	3,629	94	7,182	5,000	0	5,000	5,000	5,000	
Total Expenses	**163,280**	**161,048**	**179,775**	**168,034**	**165,000**	**154,645**	**10,355**	**261,057**	**261,057**	**0**

FY21 Non Departmental Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 7010 10 17 0000 0 Audit	63,259	65,281	48,666	59,069	68,000	76,882	(8,882)	73,000	73,000	
1000 7060 10 17 0000 0 Contractual	1,860	1,050	2,485	1,798	2,000	1,985	15	2,000	2,000	
1000 7130 10 17 0000 0 Advertising	1,098	523	-	540	600	416	185	600	600	
1000 7181 10 17 0000 0 Credit Card Process Fees	35,183	1,048	-	12,077			-	-	-	
1000 7300 10 17 0000 0 Office Supplies	7,845	10,775	3,542	7,388	9,000	3,033	5,967	9,500	9,500	
1000 7310 10 17 0000 0 Supplies	-	-	-		-	181	(181)	-	-	
1000 7315 10 17 0000 0 Postage & Freight	10,745	9,831	8,977	9,851	10,000	6,717	3,283	10,000	10,000	
1000 7320 10 17 0000 0 Food Items	486	497	-	328	500	-	500	500	500	
1000 7385 10 17 0000 0 Gas.Oil. & Grease	217	261	-	159			-			
1000 7610 10 17 0000 0 Minor Tools & Equipment	-	-	478	159			-			
1000 7630 10 17 0000 0 Copier Lease	1,365	-	2,328	1,231	2,500	2,422	78	2,500	2,500	
1000 7710 10 17 0000 0 Telephone	9,655	7,226	-	5,627			-			
1000 7715 10 17 0000 0 Internet	9,629	17,543	-	9,057			-			
1000 7910 10 17 0000 0 Computer Hardware	25,455	435	-	8,630			-			
1000 7920 10 17 0000 0 Computer Software	-	7,369	-	2,456			-			
1000 7940 10 17 0000 0 Computer Support	41,184	40,632	698	27,505	-	818	(818)			
1000 8110 10 17 0000 0 Vehicle Maintenance	2,271	349	166	929	-	-	-			
1000 8120 10 17 0000 0 Equipment Maintenance	3,535	2,989	448	2,324	3,000	32	2,968	3,000	3,000	
Total Expenses	**213,787**	**165,810**	**67,788**	**149,129**	**95,600**	**92,486**	**3,114**	**101,100**	**101,100**	**-**

FY21 Planning Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4140 10 18 0000 0 Land Use Permits	1,344	333	760	812	950	225	725	800	800	
1000 4212 10 18 0000 0 Apartment Rent	0	0	0	-	-	-	-	25,500	25,500	
1000 4705 10 18 0000 0 Document Copies	22	10	0	11	150	-	150	150	150	
1000 4740 10 18 0000 0 Platting and Mapping	240	640	120	333	500	250	250	500	500	
Total Revenues	**1,606**	**983**	**880**	**1,156**	**1,600**	**475**	**1,125**	**26,950**	**26,950**	**0**
Expenses										
1000 6000 10 18 0000 0 Salaries/Wages RT	64,769	44,472	53,009	54,084	73,085	45,192	27,893	83,393	83,393	
1000 6100 10 18 0000 0 Payroll Taxes	4,837	3,283	3,965	4,028	5,591	3,377	2,214	6,380	6,380	
1000 6210 10 18 0000 0 Health Insurance	19,996	14,859	18,124	17,660	28,663	14,394	14,269	30,675	30,675	
1000 6211 10 18 0000 0 HRA	-	-	6,000	2,000	500	225	275	2,000	2,000	
1000 6215 10 18 0000 0 Dental Insurance	1,407	1,000	1,260	1,222	2,034	897	1,137	1,743	1,743	
1000 6220 10 18 0000 0 Life Insurance	326	254	270	283	415	242	173	507	507	
1000 6230 10 18 0000 0 PERS Employer	14,163	9,729	11,658	11,850	16,079	9,942	6,137	18,347	18,347	
1000 6231 10 18 0000 0 PERS on Behalf	2,909	1,463	3,272	2,548	3,713	2,992	721	5,521	5,521	
1000 6235 10 18 0000 0 Workers' Compensation	479	202	212	298	314	130	184	263	263	
1000 7060 10 18 0000 0 Contractual	14,394	5,530	11,690	10,538	15,000	2,079	12,921	67,000	67,000	
1000 7130 10 18 0000 0 Advertising	384	-	400	261	750	51	699	1,000	1,000	
1000 7135 10 18 0000 0 Memberships	510	400	-	303		-	-	300	300	
1000 7150 10 18 0000 0 Travel	-	-	1,180	393	905	928	(23)	3,700	3,700	
1000 7155 10 18 0000 0 Training	130	-	-	43	400	320	80	1,905	1,905	
1000 7195 10 18 0000 0 Recording Fees	-	56	-	19	200	-	200	200	200	
1000 7300 10 18 0000 0 Office Supplies	409	1,197	201	603	500	140	360	500	500	
1000 7310 10 18 0000 0 Supplies	-	35	-	12		-	-	0	0	
1000 7325 10 18 0000 0 Household Supplies	-	-	-	-		7,239	(7,239)	500	500	
1000 7610 10 18 0000 0 Minor Tools & Equipment	-	77	1,627	568		(600)	600	0	0	
1000 7705 10 18 0000 0 Building Rent	-	-	-	-		3,090	(3,090)	18,000	18,000	
1000 7720 10 18 0000 0 Electricity								3,000	3,000	
1000 7730 10 18 0000 0 Heating Fuel								4,000	4,000	
1000 7710 10 18 0000 0 Telephone	38	119	-	52		-	-	0	0	
Total Expenses	**124,752**	**82,676**	**112,870**	**106,766**	**148,149**	**90,639**	**57,510**	**248,934**	**248,934**	**0**
Excess Revenue Over (Under) Expenditures	**(123,146)**	**(81,693)**	**(111,990)**	**(105,609)**	**(146,549)**	**(90,164)**	**(56,385)**	**(221,984)**	**(221,984)**	**-**

FY21 Foreclosure Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4049 10 19 0000 0 Foreclosed Property Sales	0	0	13,596	4,532	0	3,758	(3,758)	0	0	
1000 4210 10 19 9007 0 Rental Income Foreclosed Property Bingman	0	0	0	0	0	0	0	0	0	
1000 4049 10 19 9202 0 Foreclosed Property Sales	0	0	0	0	0	0	0	0	0	
1000 4790 10 19 0000 0 Miscellaneous Revenue Foreclosed Property	0	3,659	0	1,220	0	0	0	0	0	
Total Revenues	**0**	**3,659**	**13,596**	**5,752**	**0**	**3,758**	**(3,758)**	**0**	**0**	**0**
Expenses										
1000 7020 10 19 0000 0 Legal	893	427	8,114	3,145	8,000	234	7,766	4,000	4,000	
1000 7020 10 19 9002 0 Legal	137	1,480	0	539	0	0	0	0	0	
1000 7020 10 19 9007 0 Legal	4,953	0	0	1,651	0	0	0	0	0	
1000 7020 10 19 9204 0 Foreclosed Property Dillingham Construction	0	800		400	0	0	0	0	0	
1000 7060 10 19 0000 0 Contractual/Professional	0	0	1,080	360	0	0	0	0	0	
1000 7199 10 19 0000 0 Foreclosure Costs	976	0	0	325	2,000	4,455	(2,455)	2,000	2,000	
1000 7300 10 19 0000 0 Office Supplies	0	0	112	37	0	146	(146)	0	0	
Total Expenses	**6,958**	**2,707**	**9,306**	**6,323**	**10,000**	**4,835**	**5,165**	**6,000**	**6,000**	**0**
Excess Revenue Over (Under) Expenditures	**(6,958)**	**953**	**4,290**	**(572)**	**(10,000)**	**(1,076)**	**(8,924)**	**(6,000)**	**(6,000)**	**0**

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 7710 10 29 0000 0 Telephone			23,962	23,962	24,000	18,407	5,593	26,300	26,300	
1000 7710 10 29 1124 0 Telephone Jail Corrections			4,506	4,506	4,700	4,368	332	5,900	5,900	
1000 7715 10 29 0000 0 Internet			14,737	14,737	14,700	13,115	1,585	18,000	18,000	
1000 7715 10 29 1124 0 Internet Jail Corrections			1,092	1,092	1,100	455	645	1,000	1,000	
1000 7910 10 29 0000 0 Computer Hardware			45,520	45,520	91,078	1,871	89,207	50,000	50,000	
1000 7920 10 29 0000 0 Computer Software			10,508	10,508	12,000	33,050	(21,050)	43,526	43,526	
1000 7940 10 29 0000 0 Computer Support			-	-	39,312	46,015	(6,703)	44,657	44,657	
Total Expenses	**-**	**-**	**100,325**	**100,325**	**186,890**	**117,282**	**69,608**	**189,383**	**189,383**	**-**

FY21 Meeting Hall Budget

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4211 10 43 0000 0 Rental Income - Room/Facility	1,950	1,050	2,800	1,933	2,000	295	1,705	-	-	
Total Revenues	**1,950**	**1,050**	**2,800**	**1,933**	**2,000**	**295**	**1,705**	**-**	**-**	**-**
Expenses										
1000 7710 10 43 0000 0 Telephone	577	410		494			-			
1000 7720 10 43 0000 0 Electricity	860	693	787	780	900	517	383	800	800	
1000 7740 10 43 0000 0 Water/Sewer	1,631	1,835	1,943	1,803	2,000	1,457	543	-	-	
Total Expenses	**3,068**	**2,938**	**2,730**	**2,912**	**2,900**	**1,974**	**926**	**800**	**800**	**-**
Excess Revenue Over (Under) Expenditures	**(1,118)**	**(1,888)**	**70**	**(978)**	**(900)**	**(1,679)**	**779**	**(800)**	**(800)**	**-**

FY21 Public Safety Admin Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4723 20 20 0000 0 Court Deposits	4,703	21,257	6,514	10,825	10,000	3,476	6,524	6,000	6,000	
Total Revenues	**4,703**	**21,257**	**6,514**	**10,825**	**10,000**	**3,476**	**6,524**	**6,000**	**6,000**	**0**
Expenses										
1000 6000 20 20 0000 0 Salaries/Wages RT	67,150	67,241	69,922	68,104	74,069	53,158	20,911	73,722	73,722	
1000 6100 20 20 0000 0 Payroll Taxes	5,082	5,092	5,288	5,154	5,663	4,048	1,615	5,640	5,640	
1000 6210 20 20 0000 0 Health Insurance	13,979	14,183	14,726	14,296	15,449	10,306	5,143	16,533	16,533	
1000 6211 20 20 0000 0 HRA	0	0	1,485	495	250	0	250	250	250	
1000 6215 20 20 0000 0 Dental Insurance	846	892	939	892	1,011	603	408	867	867	
1000 6220 20 20 0000 0 Life Insurance	361	437	338	379	417	289	128	455	455	
1000 6230 20 20 0000 0 PERS Employer	14,684	14,762	15,389	14,945	16,292	11,695	4,597	15,896	15,896	
1000 6231 20 20 0000 0 PERS on Behalf	3,022	2,204	4,319	3,182	3,622	3,519	103	4,880	4,880	
1000 6235 20 20 0000 0 Workers' Compensation	3,796	2,562	2,695	3,018	2,672	1,767	905	2,686	2,686	
1000 6250 20 20 0000 0 Employee Screening	0	0	300	100	0	0	0	0	0	
1000 7110 20 20 0000 0 General Liability (Ins)	18,620	5,206	7,681	10,503	7,875	7,981	(106)	13,301	13,301	
1000 7130 20 20 0000 0 Advertising	57	0	0	19	100	0	100	100	100	
1000 7135 20 20 0000 0 Memberships	200	270	80	183	350	130	220	350	350	
1000 7150 20 20 0000 0 Travel	0	374	0	125	750	105	645	1,000	1,000	
1000 7155 20 20 0000 0 Training	0	0	60	20	0	0	0			
1000 7198 20 20 0000 0 Court Processing	497	482	353	444	1,000	187	813	600	600	
1000 7300 20 20 0000 0 Office Supplies	1,384	779	1,585	1,250	1,500	763	737	1,500	1,500	
1000 7315 20 20 0000 0 Postage & Freight	1,390	1,226	1,402	1,340	1,300	1,004	296	1,300	1,300	
1000 7340 20 20 0000 0 Uniforms	0	225	241	155	250	0	250	250	250	
1000 7385 20 20 0000 0 Gas, Oil & Grease	0	0	0	0	0	5,742	0			
1000 7630 20 20 0000 0 Copier Lease	0	0	0	0	0	0	0	2,100	2,100	
1000 7710 20 20 0000 0 Telephone	7,183	5,156	0	4,113	0	0	0	0	0	
1000 7715 20 20 0000 0 Internet	1,663	1,409	0	1,024	0	0	0	0	0	
1000 7720 20 20 0000 0 Electricity	12,038	11,683	10,173	11,298	12,000	8,736	3,264	12,000	12,000	
1000 7730 20 20 0000 0 Heating Fuel	6,471	6,977	8,185	7,211	7,000	7,122	(122)	7,000	7,000	
1000 7740 20 20 0000 0 Water/Sewer	3,806	4,397	4,656	4,286	4,700	3,492	1,208	4,700	4,700	
1000 7750 20 20 0000 0 Refuse	1,272	1,616	1,664	1,517	1,650	1,088	562	1,650	1,650	
1000 8210 20 20 0000 0 Required Inspections	0	1,065	0	355	800	404	396	800	800	
Total Expenses	**163,503**	**148,238**	**151,480**	**154,407**	**158,720**	**122,139**	**42,323**	**167,580**	**167,580**	**0**
Excess Revenue Over (Under) Expenditures	(158,800)	(126,981)	(144,966)	(143,582)	(148,720)	(118,663)	(35,799)	(161,580)	(161,580)	0

FY21 Dispatch Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approval
Revenues										
1000 4722 20 21 0000 0 Reports to Public	140	250	340	243	250	120	130	250	250	
1000 4991 20 21 0000 0 E911 % from Revenues	49,026	47,307	51,139	49,157	51,000	0	51,000	51,000	51,000	
Total Revenues	**49,166**	**47,557**	**51,479**	**49,401**	**51,250**	**120**	**51,130**	**51,250**	**51,250**	**0**
Expenses										
1000 6000 20 21 0000 0 Salaries/Wages RT	262,898	261,699	238,249	254,282	295,545	185,974	109,571	268,183	260,682	
1000 6010 20 21 0000 0 Overtime	22,417	38,372	56,432	39,074	39,477	44,162	(4,685)	33,480	33,480	
1000 6100 20 21 0000 0 Payroll Taxes	21,457	22,469	22,243	22,056	25,065	17,447	7,618	22,635	22,074	
1000 6200 20 21 0000 0 Fringe Benefits	0	0	29	10			0			
1000 6210 20 21 0000 0 Health Insurance	89,370	90,877	77,938	86,062	97,016	49,972	47,044	84,432	82,740	
1000 6211 20 21 0000 0 HRA	2,500	0	4,000	2,167	1,250	-	1,250	1,250	1,250	
1000 6215 20 21 0000 0 Dental Insurance	6,695	6,183	5,308	6,062	6,769	3,075	3,694	4,627	4,542	
1000 6220 20 21 0000 0 Life Insurance	1,389	1,506	1,011	1,302	1,855	933	922	1,572	1,528	
1000 6230 20 21 0000 0 PERS Employer	61,931	64,460	63,099	63,164	65,017	48,080	16,937	65,093	63,481	
1000 6231 20 21 0000 0 PERS on Behalf	12,746	9,600	17,705	13,350	14,453	14,448	5	19,587	19,102	
1000 6235 20 21 0000 0 Workers' Compensation	2,071	2,236	1,114	1,807	1,409	1,307	102	919	833	
1000 7150 20 21 0000 0 Travel	989	0	294	428	1,500	-	1,500	1,500	1,500	
1000 7155 20 21 0000 0 Training	0	0	0	0			0			
1000 7310 20 21 0000 0 Supplies	0	0	0	0	0	192	(192)	0	0	
1000 7340 20 21 0000 0 Uniforms	0	650	116	255	400	217	183	400	400	
1000 7610 20 21 0000 0 Minor Tools & Equipment	945	356	1,000	767	900	900	0	800	800	
1000 7620 20 21 0000 0 Major Tools & Equipment	0	0	0	0		1,549		50,000	50,000	
1000 7711 20 21 0000 0 Satellite Phone	449	245	490	395	500	558	(58)	560	560	
1000 7940 20 21 0000 0 Computer Support	0	1,338	0	446			0	0	0	
1000 7970 20 21 0000 0 Apsin Contract	709	709	709	709			0	0	0	
Total Expenses	**486,567**	**500,701**	**489,738**	**492,335**	**551,156**	**368,814**	**182,342**	**555,038**	**542,972**	**0**
Excess Revenue Over (Under) Expenditures	**(437,401)**	**(453,144)**	**(438,259)**	**(442,935)**	**(499,906)**	**(368,694)**	**(131,212)**	**(503,788)**	**(491,722)**	**0**

FY21 Patrol Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4650 20 22 0000 0 Contract Revenue	0	0	0	0	0	0	0	20,000	20,000	
Total Revenues	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**20,000**	**20,000**	**0**
Expenses										
1000 6000 20 22 0000 0 Salaries/Wages RT	358,761	328,204	427,498	371,488	468,353	305,050	163,303	468,050	458,676	
1000 6010 20 22 0000 0 Overtime	46,369	50,187	54,712	50,423	51,942	32,083	19,859	48,817	48,817	
1000 6100 20 22 0000 0 Payroll Taxes	30,785	28,673	36,730	32,063	39,920	25,502	14,418	38,773	38,072	
1000 6200 20 22 0000 0 Fringe Benefits	0	0	66	22	0	0	0			
1000 6210 20 22 0000 0 Health Insurance	66,694	64,124	98,821	76,546	110,035	67,269	42,766	156,545	151,944	
1000 6211 20 22 0000 0 HRA	0	0	0	0	1,750	0	1,750	2,000	2,000	
1000 6215 20 22 0000 0 Dental Insurance	3,107	4,066	6,384	4,519	7,378	4,019	3,359	8,675	8,414	
1000 6220 20 22 0000 0 Life Insurance	1,782	1,858	2,121	1,920	2,957	1,503	1,454	2,511	2,458	
1000 6230 20 22 0000 0 PERS Employer	87,101	82,646	103,564	91,104	103,038	73,061	29,977	119,869	109,489	
1000 6231 20 22 0000 0 PERS on Behalf	17,919	12,321	28,988	19,743	22,903	22,000	903	33,552	32,946	
1000 6235 20 22 0000 0 Workers' Compensation	22,098	14,005	11,365	15,823	18,816	10,857	7,959	18,239	16,654	
1000 6240 20 22 0000 0 Unemployment Compensation	0	7,592	0	2,531		0	0			
1000 6250 20 22 0000 0 Employee Screening	1,445	540	799	928	1,500	300	1,200	1,500	1,500	
1000 6620 20 22 0000 0 Recruiting - Travel	-461	0	3,749	1,096	2,000	0	2,000	2,000	2,000	
1000 6621 20 22 0000 0 Recruiting - Moving	0	0	0	0		0	0			
1000 7060 20 22 0000 0 Cont./Prof.	50	900	0	317	300	0	300	300	300	
1000 7150 20 22 0000 0 Travel	0	420	1,101	507	2,400	735	1,665	2,400	2,400	
1000 7155 20 22 0000 0 Training	0	355	9,668	3,341	13,200	0	13,200	13,200	13,200	
1000 7310 20 22 0000 0 Supplies	0	117	269	129	300	210	90			
1000 7335 20 22 0000 0 Promotional Supplies	294	126	0	140			0	400	400	
1000 7337 20 22 0000 0 Investigations	0	0	1,600	533	8,000	0	8,000	8,000	8,000	
1000 7340 20 22 0000 0 Uniforms	1,322	4,135	1,994	2,484	2,000	208	1,792	2,000	2,000	
1000 7610 20 22 0000 0 Minor Tools & Equipment	5,540	10,073	7,076	7,563	9,000	2,086	6,914	8,000	8,000	
1000 7610 20 22 8011 0 Minor Tools & Equipment	0	0	0	0		240	-240			
1000 7620 20 22 0000 0 Major Equipment	0	0	2,960	987	5,000	0	5,000	8,000	8,000	
1000 7630 20 22 0000 0 Vehicle Lease	43,344	37,876	32,336	37,852	34,100	-25	34,125	29,500	29,500	
1000 8120 20 22 0000 0 Equipment Maintenance	640	1,014	1,539	1,064	1,000	0	1,000	500	500	
Total Expenses	**686,789**	**649,232**	**833,340**	**723,120**	**905,892**	**545,097**	**360,795**	**972,831**	**945,270**	**0**

FY21 Corrections Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4650 20 24 0000 0 Contract Revenue	526,851	545,777	555,238	542,622	567,000	416,429	150,572	587,000	587,000	
1000 4720 20 24 0000 0 Commissary Revenue	4,606	3,650	4,037	4,098	5,000	2,240	2,760	5,000	5,000	
1000 4721 20 24 0000 0 Fingerprints	915	1,035	1,055	1,002	1,000	470	530	1,000	1,000	
1000 4725 20 24 0000 0 Title 47 User Fees	9,635	14,952	13,160	12,582	12,000	18,597	(6,597)	15,000	15,000	
Total Revenues	**542,007**	**565,414**	**573,490**	**560,304**	**585,000**	**437,736**	**147,264**	**608,000**	**608,000**	**0**
Expenses										
1000 6000 20 24 0000 0 Salaries/Wages RT	310,367	302,764	301,438	304,856	333,775	227,113	106,662	318,314	310,655	
1000 6010 20 24 0000 0 Overtime	24,194	18,331	26,850	23,125	22,856	31,885	(9,029)	19,100	19,100	
1000 6100 20 24 0000 0 Payroll Taxes	25,232	24,105	24,753	24,697	27,252	19,771	7,481	25,366	24,793	
1000 6210 20 24 0000 0 Health Insurance	79,207	83,419	83,741	82,122	105,390	44,809	60,581	106,347	103,147	
1000 6211 20 24 0000 0 HRA	1,250	0	4,228	1,826	1,803	0	1,803	1,500	1,500	
1000 6215 20 24 0000 0 Dental Insurance	5,208	5,471	5,538	5,406	7,295	2,610	4,685	5,787	5,614	
1000 6220 20 24 0000 0 Life Insurance	1,548	1,836	1,545	1,643	1,982	1,100	882	1,863	1,819	
1000 6230 20 24 0000 0 PERS Employer	71,346	70,483	70,813	70,881	73,430	56,302	17,128	72,947	71,301	
1000 6231 20 24 0000 0 PERS on Behalf Expense	14,683	10,480	19,867	15,010	16,322	16,922	(600)	21,950	21,455	
1000 6235 20 24 0000 0 Workers' Compensation	16,947	11,186	11,260	13,131	12,845	7,728	5,117	11,071	10,043	
1000 6250 20 24 0000 0 Employee Screening	689	40	614	448	500	984	(484)	1,000	1,000	
1000 7110 20 24 0000 0 General Liability (Ins)	18,620	5,206	7,681	10,503	8,100	8,209	(109)	13,681	13,681	
1000 7135 20 24 0000 0 Memberships	0	50	0	17	100	0	100	100	100	
1000 7150 20 24 0000 0 Travel	1,483	965	1,383	1,277	3,500	4,221	(721)	4,000	4,000	
1000 7155 20 24 0000 0 Training	0	0	0	0	0	0	0			
1000 7305 20 24 0000 0 Commissary Supplies	3,425	2,331	2,759	2,838	4,000	1,523	2,477	4,000	4,000	
1000 7310 20 24 0000 0 Supplies	3,152	4,502	3,271	3,641	5,000	1,305	3,695	5,000	5,000	
1000 7310 20 24 8011 0 Supplies	0	0	0	0	0	240	(240)			
1000 7320 20 24 0000 0 Food Items	18,599	11,841	12,896	14,445	18,000	8,076	9,924	18,000	18,000	
1000 7340 20 24 0000 0 Uniforms	832	696	692	740	800	1,203	(403)	1,200	1,200	
1000 7610 20 24 0000 0 Minor Tools & Equipment	3,001	2,477	4,552	3,344	4,000	2,174	1,826	4,000	4,000	
1000 7720 20 24 0000 0 Electricity	12,038	11,683	10,173	11,298	12,000	8,736	3,264	12,000	12,000	
1000 7730 20 24 0000 0 Heating Fuel	6,471	6,977	8,185	7,211	8,000	7,122	878	7,000	7,000	
1000 7740 20 24 0000 0 Water/Sewer	4,010	4,397	4,656	4,354	4,700	3,492	1,208	4,700	4,700	
1000 7750 20 24 0000 0 Refuse	1,272	1,616	1,664	1,517	1,650	1,088	562	1,650	1,650	
1000 8120 20 24 0000 0 Equipment Maintenance	421	133	0	184	500	0	500	500	500	
1000 8210 20 24 0000 0 Required Inspections	1,390	1,390	400	1,060	800	400	400	800	800	
Total Expenses	**625,385**	**582,380**	**608,958**	**605,575**	**674,600**	**457,011**	**217,589**	**661,876**	**647,058**	**0**
Excess Revenue Over (Under) Expenditures	**(83,378)**	**(16,967)**	**(35,468)**	**(45,271)**	**(89,600)**	**(19,275)**	**(70,325)**	**(53,876)**	**(39,058)**	**0**

FY21 DMV Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4726 20 25 0000 0 DMV Commission Revenue	43,233	21,423	34,410	33,022	30,000	13,332	16,668	30,000	30,000	
Total Revenues	**43,233**	**21,423**	**34,410**	33,022	**30,000**	**13,332**	**16,668**	**30,000**	**30,000**	**0**
Expenses										
1000 6000 20 25 0000 0 Salaries/Wages RT	29,357	15,612	30,298	25,089	30,406	20,823	9,583	29,233	29,233	
1000 6010 20 25 0000 0 Overtime	0	0	0	0	0	0	0	1,098	1,098	
1000 6100 20 25 0000 0 Payroll Taxes	2,247	1,198	2,325	1,923	2,327	1,596	731	2,304	2,304	
1000 6210 20 25 0000 0 Health Insurance	4,769	3,207	5,024	4,333	5,271	3,516	1,755	5,641	5,641	
1000 6211 20 25 0000 0 HRA	0	0	0	0	0	0	0	250	250	
1000 6215 20 25 0000 0 Dental Insurance	185	190	308	227	331	197	134	284	284	
1000 6220 20 25 0000 0 Life Insurance	111	101	131	114	173	112	61	179	179	
1000 6230 20 25 0000 0 PERS Employer	5,867	3,435	6,078	5,127	6,687	4,581	2,106	6,625	6,625	
1000 6231 20 25 0000 0 PERS on Behalf	1,207	646	1,706	1,187	1,487	1,378	109	1,993	1,993	
1000 6235 20 25 0000 0 Workers' Compensation	198	67	109	125	133	60	73	95	95	
1000 6250 20 25 0000 0 Employee Screening	0	0	0	0	0	0	0			
1000 7135 20 25 0000 0 Memberships	0	0	10	3	30	10	20	50	50	
1000 7150 20 25 0000 0 Travel	0	0	0	0	0	0	0			
1000 7180 20 25 0000 0 Finance Charges	0	0	5	2	0	45	(45)			
1000 7610 20 25 0000 0 Minor Tools & Equipment	120	10	712	281	750	256	494	400	400	
Total Expenses	**44,062**	**24,465**	**46,707**	**38,411**	**47,595**	**32,575**	**15,020**	**48,152**	**48,152**	**0**
Excess Revenue Over (Under) Expenditures	**(829)**	**(3,042)**	**(12,297)**	**(5,390)**	**(17,595)**	**(19,243)**	**1,648**	**(18,152)**	**(18,152)**	**0**

FY21 Animal Control Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4130 20 26 0000 0 Animal Licenses	955	1,680	1,195	1,277	1,200	935	265	1,200	1,200	
1000 4760 20 26 0000 0 Donations	170	290	50	170	100	0	100	100	100	
Total Revenues	**1,125**	**1,970**	**1,245**	1,447	**1,300**	**935**	**365**	**1,300**	**1,300**	**0**
Expenses										
1000 6000 20 26 0000 0 Salaries/Wages RT	51,471	52,820	54,490	52,927	56,212	40,397	15,815	56,380	56,380	
1000 6010 20 26 0000 0 Overtime	2,002	3,568	1,708	2,426	4,155	396	3,759	2,071	2,071	
1000 6100 20 26 0000 0 Payroll Taxes	4,076	4,318	4,307	4,233	4,629	3,124	1,505	4,471	4,471	
1000 6210 20 26 0000 0 Health Insurance	9,539	9,678	10,049	9,755	10,542	7,033	3,509	11,282	11,282	
1000 6211 20 26 0000 0 HRA	0	0	2,000	667	2,000	0	2,000	250	250	
1000 6215 20 26 0000 0 Dental Insurance	565	584	615	588	663	381	282	568	568	
1000 6220 20 26 0000 0 Life Insurance	268	363	64	231	343	140	203	222	222	
1000 6230 20 26 0000 0 PERS Employer	11,693	12,383	12,366	12,147	12,369	9,031	3,338	12,859	12,859	
1000 6231 20 26 0000 0 PERS on Behalf	2,406	1,847	3,471	2,575	2,749	2,718	31	3,869	3,869	
1000 6235 20 26 0000 0 Workers' Compensation	2,989	2,103	3,408	2,833	2,180	1,360	820	2,104	2,104	
1000 6250 20 26 0000 0 Employee Screening	0	0	408	136						
1000 7135 20 26 0000 0 Memberships	0	0	25	8	30	0	30	400	400	
1000 7194 20 26 0000 0 Permitting/Fees	25			25		0	0			
1000 7310 20 26 0000 0 Supplies	307	1,039	421	589	600	398	202	600	600	
1000 7320 20 26 0000 0 Food Items	0	0	0	0	400	0	400	300	300	
1000 7340 20 26 0000 0 Uniforms	0	0	0	0	325	153	172	325	325	
1000 7610 20 26 0000 0 Minor Tools & Equipment	691	504	323	506	760	114	646	600	600	
1000 7720 20 26 0000 0 Electricity	2,766	4,757	4,040	3,854	4,500	2,744	1,756	3,500	3,500	
1000 7730 20 26 0000 0 Heating Fuel	2,194	2,587	2,451	2,411	4,000	2,599	1,401	4,200	4,200	
1000 7740 20 26 0000 0 Water/Sewer	2,605	2,931	3,093	2,877	3,200	2,328	872	3,200	3,200	
Total Expenses	**93,598**	**99,484**	**103,239**	**98,773**	**109,657**	**72,915**	**36,742**	**107,201**	**107,201**	**0**
Excess Revenue Over (Under) Expenditures	(92,473)	(97,514)	(101,994)	(97,327)	(108,357)	(71,980)	(36,377)	(105,901)	(105,901)	**0**

FY21 Fire Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 City Council Approve
Revenues										
1000 4730 20 27 0000 0 Ambulance Fees	57,414	74,207	48,931	60,184	60,000	30,964	29,036	60,000	60,000	
1000 4760 20 27 0000 0 Donations/Contributions	2,030	0	15	682	500	15	485	100	100	
Total Revenues	**59,444**	**74,207**	**48,946**	**60,866**	**60,500**	**30,979**	**29,521**	**60,100**	**60,100**	**0**
Expenses										
1000 6000 20 27 0000 0 Salaries/Wages RT	98,617	95,051	105,908	99,858	108,815	78,136	30,679	156,685	156,685	
1000 6010 20 27 0000 0 Overtime	0	245	263	169	964	1,583	(619)	974	974	
1000 6100 20 27 0000 0 Payroll Taxes	7,515	7,182	7,943	7,546	5,242	5,919	(677)	12,061	12,061	
1000 6210 20 27 0000 0 Health Insurance	18,281	26,201	36,567	27,016	39,205	30,665	8,540	50,587	50,587	
1000 6211 20 27 0000 0 HRA	0	0	0	0	515	0	515	500	500	
1000 6215 20 27 0000 0 Dental Insurance	1,073	1,667	2,454	1,731	2,695	2,034	661	2,924	2,924	
1000 6220 20 27 0000 0 Life Insurance	528	569	526	541	623	426	197	674	674	
1000 6230 20 27 0000 0 PERS Employer	21,434	20,262	22,413	21,370	23,939	17,538	6,401	24,276	24,276	
1000 6231 20 27 0000 0 PERS on Behalf	4,406	3,004	6,301	4,570	5,528	5,277	251	7,305	7,305	
1000 6235 20 27 0000 0 Workers' Compensation	6,794	5,112	4,746	5,550	2,884	1,834	1,050	6,037	6,037	
1000 6240 20 27 0000 0 Unemployment Comp	0	2,132	0	711			0	0	0	
1000 6250 20 27 0000 0 Employee Screening	0	0	0	0	200	0	200	150	150	
1000 7060 20 27 0000 0 Contractual/Professional	4,008	0	0	1,336			0			
1000 7070 20 27 0000 0 Ambulance Billing	5,235	5,194	5,252	5,227	6,600	3,153	3,447	6,600	6,600	
1000 7110 20 27 0000 0 General Liability (Ins)	490	347	512	450	500	507	(7)	845	845	
1000 7130 20 27 0000 0 Advertising	1,557	0	0	519	630	0	630	630	630	
1000 7135 20 27 0000 0 Memberships	400	981	0	460	800	380	420	420	420	
1000 7150 20 27 0000 0 Travel	0	291	0	97	3,000	362	2,638	3,000	3,000	
1000 7155 20 27 0000 0 Training	485	1,325	2,496	1,435	6,000	0	6,000	6,000	6,000	
1000 7300 20 27 0000 0 Office Supplies	688	505	0	398	1,000	0	1,000	1,000	1,000	
1000 7310 20 27 0000 0 Supplies	41	0	0	14			0	0	0	
1000 7315 20 27 0000 0 Postage & Freight	138	144	177	153	150	150	0	150	150	
1000 7330 20 27 0000 0 General Fund Training Supplies	0	651	0	217			0			
1000 7331 20 27 0000 0 EMS & Fire Supplies	8,714	5,416	5,661	6,597	7,000	5,530	1,470	7,000	7,000	
1000 7340 20 27 0000 0 Personal Protective Equipment	0	0	5,372	1,791	13,200	0	13,200	13,200	13,200	
1000 7565 20 27 0000 0 Public Education	587	0	345	311	600	547	53	600	600	
1000 7610 20 27 0000 0 Minor Tools & Equipment	3,472	1,881	4,214	3,189	3,000	1,500	1,500	4,300	4,300	
1000 7620 20 27 0000 0 Major Equipment	613	13,250	0	4,621			0	0	0	
1000 7625 20 27 0000 0 Fire Equipment Replacement	277	305	7,800	2,794	6,600	342	6,258	6,600	6,600	
1000 7710 20 27 0000 0 Telephone	2,900	1,572	0	1,491			0	0	0	
1000 7715 20 27 0000 0 Internet	5,971	5,488	0	3,820			0	0	0	

FY21 Fire Department Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 City Council Approve
1000 7720 20 27 0000 0 Electricity	7,395	6,760	5,973	6,709	7,000	4,925	2,075	7,000	7,000	
1000 7730 20 27 0000 0 Heating Fuel	11,185	13,486	17,245	13,972	16,000	14,074	1,926	16,000	16,000	
1000 7740 20 27 0000 0 Water/Sewer	7,816	8,794	9,311	8,640	9,400	6,983	2,417	9,400	9,400	
1000 7750 20 27 0000 0 Refuse	1,344	1,616	1,536	1,499	1,500	1,056	444	1,600	1,600	
1000 7790 20 27 0000 0 Building Maintenance	268	0	0	89			0	0	0	
1000 8110 20 27 0000 0 Vehicle Maintenance	0	2	205	69			0	0	0	
1000 8120 20 27 0000 0 Equipment Maintenance	0	0	348	116			0	0	0	
1000 8210 20 27 0000 0 Required Inspections	207	1,174	2,268	1,216	1,200	1,566	(366)	2,100	2,100	
1000 8220 20 27 0000 0 Sample Testing	80	148	80	103	150	0	150	150	150	
1000 8230 20 27 0000 0 Medical Tests	0	0	12	4						
1000 8330 20 27 0000 0 Member Recognition	1,201	3,706	2,428	2,445	3,500	2,276	1,224	3,500	3,500	
1000 8345 20 27 0000 0 Airport Lease	650	644	625	640	650	625	25	650	650	
Total Expenses	**224,368**	**235,104**	**258,982**	**239,485**	**279,090**	**187,389**	**91,701**	**352,918**	**352,918**	**0**
Excess Revenue Over (Under) Expenditures	(164,924)	(160,897)	(210,036)	(178,619)	(218,590)	(156,410)	(62,180)	(292,818)	(292,818)	0

FY21 EOC Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 City Council Approve
Revenues										
1000 4650 20 59 0000 0 Federal Funding (CARES)	0	0	0	0	0	0	0	96,281	96,281	
	0	0	0	0	0	0	0	0	0	
Total Revenues	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**96,281**	**96,281**	**0**
Expenses										
1000 6000 20 59 0000 0 Salaries/Wages RT	0	0	0	0	0	0	0	68,212	68,212	
1000 6100 20 59 0000 0 Payroll Taxes	0	0	0	0	0	0	0	5,218	5,218	
1000 6235 20 59 0000 0 Workers' Compensation	0	0	0	0	0	0	0	201	201	
1000 6240 20 59 0000 0 Unemployment Comp	0	0	0	0	0	0	0	0	0	
1000 6250 20 59 0000 0 Employee Screening	0	0	0	0	0	0	0	150	150	
1000 7060 20 59 0000 0 Contractual/Professional	0	0	0	0	0	0	0			
1000 7130 20 59 0000 0 Advertising	0	0	0	0	0	0	0	6,000	6,000	
1000 7300 20 59 0000 0 Office Supplies	0	0	0	0	0	0	0	300	300	
1000 7310 20 59 0000 0 Supplies	0	0	0	0	0	0	0	10,000	10,000	
1000 7315 20 59 0000 0 Postage & Freight	0	0	0	0	0	0	0	0	0	
1000 7610 20 59 0000 0 Minor Tools & Equipment	0	0	0	0	0	0	0	5,000	5,000	
1000 7620 20 59 0000 0 Major Equipment	0	0	0	0	0	0	0	0	0	
1000 7710 20 59 0000 0 Telephone	0	0	0	0	0	0	0	1,200	1,200	
1000 7715 20 59 0000 0 Internet	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	
Total Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**96,281**	**96,281**	**0**
Excess Revenue Over (Under) Expenditures	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

FY21 Public Works Admin Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4820 30 30 0000 0 Labor Income	450			450	0	0	0	0	0	0
Total Revenues	**450**	**0**		225	**0**	**0**	**0**	**0**	**0**	**0**
Expenses										
1000 6000 30 30 0000 0 Salaries/Wages RT	106,574	98,060	96,472	100,369	128,186	91,864	36,322	138,143	138,143	
1000 6000 30 30 3020 0 Salaries/Wages Regular Time Contracted with Elite	223	0	0	74			0			
1000 6010 30 30 0000 0 Overtime	465	110	66	214	700	54	646	675	675	
1000 6100 30 30 0000 0 Payroll Taxes	8,116	7,441	7,339	7,632	9,856	7,386	2,470	10,620	10,620	
1000 6100 30 30 3020 0 Payroll Taxes Contracted with Elite	17	0	0	6			0			
1000 6200 30 30 0000 0 Fringe Benefits	0	15	0	5			0			
1000 6210 30 30 0000 0 Health Insurance	22,925	20,605	19,779	21,103	39,205	14,607	24,598	16,922	16,922	
1000 6210 30 30 3020 0 Health Insurance Contracted with Elite	105	0	0	35			0			
1000 6211 30 30 0000 0 HRA	0	0	0	0	500	0	500	500	500	
1000 6215 30 30 0000 0 Dental Insurance	1,518	1,310	1,280	1,370	2,694	861	1,833	852	852	
1000 6215 30 30 3020 0 Dental Insurance Contracted with Elite	8	0	0	3			0			
1000 6220 30 30 0000 0 Life Insurance	501	624	423	516	731	437	294	696	696	
1000 6230 30 30 0000 0 PERS Employer	23,407	20,722	21,006	21,711	28,201	19,330	8,871	30,540	30,540	
1000 6230 30 30 3020 0 PERS Employer Portion Contracted with Elite	49	0	0	16			0			
1000 6231 30 30 0000 0 PERS on Behalf	4,816	3,082	5,896	4,598	6,512	5,817	695	9,190	9,190	
1000 6231 30 30 3020 0 PERS on Behalf Contracted with Elite	10	0	0	3			0			
1000 6235 30 30 0000 0 Workers' Compensation	791	1,738	1,669	1,400	554	1,026	(472)	438	438	
1000 6235 30 30 3020 0 Workers' Compensation Contracted with Elite	1	0	0	0			0			
1000 6240 30 30 0000 0 Unemployment Compensation	4,810	0	0	1,603			0			
1000 6250 30 30 0000 0 Employee Screening	50	0	283	111	100	0	100	450	450	
1000 6610 30 30 0000 0 Recruiting - Bonus	0	0	0	0			0			
1000 6620 30 30 0000 0 Recruiting - Recruiting Travel Expense	0	0	0	0	0	5,000				
1000 7130 30 30 0000 0 Advertising	466	1,118	784	789	1,000	596	404	800	800	
1000 7135 30 30 0000 0 Memberships	269	0	0	90	500	0	500			
1000 7150 30 30 0000 0 Travel	1,034	0	2,617	1,217			0	1,200	1,200	
1000 7155 30 30 0000 0 Training	0	0	0	0			0			
1000 7300 30 30 0000 0 Office Supplies	484	25	0	170			0			
1000 7310 30 30 0000 0 Supplies	274	1,203	427	635	400	900	(500)	800	800	
1000 7385 30 30 0000 0 Gas, Oil & Grease	0	0	0	0			0			
1000 7610 30 30 0000 0 Minor Tools & Equipment	0	16	0	5	400	1,049	(649)			
1000 7620 30 30 0000 0 Major Equipment	0	0	0	0			0	0	0	
1000 7630 30 30 0000 0 Leased Equipment	0	0	0	0	295	334	(39)			
1000 7710 30 30 0000 0 Telephone	1,637	885	0	851			0			
1000 7715 30 30 0000 0 Internet	1,717	1,998	0	1,238			0			
1000 7920 30 30 0000 0 Computer Software	0	0	0	0		1,835		7,500	7,500	
1000 8120 30 30 0000 0 Equipment Maintenance	295	296	311	300	300	0	300			
Total Expenses	**180,590**	**159,249**	**158,352**	**166,064**	**220,134**	**151,095**	**75,874**	**219,326**	**219,326**	**0**
Excess Revenue Over (Under) Expenditures	(180,140)	(159,249)	(158,352)	(165,914)	(220,134)	(151,095)	(75,874)	(219,326)	(219,326)	**0**

FY21 Buildings & Grounds Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 6000 30 31 0000 0 Salaries/Wages RT	108,224	96,360	83,843	96,142	123,138	65,205	57,933	98,590	95,633	
1000 6000 30 31 2012 0 Salaries/Wages RT	4,130	-	-	1,377			-			
1000 6010 30 31 0000 0 Overtime	8,671	5,522	5,600	6,598	6,000	3,593	2,407	7,186	7,866	
1000 6100 30 31 0000 0 Payroll Taxes	8,740	7,675	6,080	7,498	10,206	5,133	5,073	8,092	8,092	
1000 6100 30 31 2012 0 Payroll Taxes	316	-	-	105			-			
1000 6210 30 31 0000 0 Health Insurance	35,992	28,463	36,513	33,656	39,730	26,819	12,911	41,957	40,698	
1000 6211 30 31 0000 0 HRA	-	-	-	-	500	-	500	500	500	
1000 6215 30 31 0000 0 Dental Insurance	2,662	1,973	2,106	2,247	2,726	1,664	1,062	2,311	2,241	
1000 6220 30 31 0000 0 Life Insurance	548	486	539	525	633	351	282	636	617	
1000 6230 30 31 0000 0 PERS Employer	23,372	19,232	17,885	20,163	27,090	14,846	12,244	23,271	22,620	
1000 6231 30 31 0000 0 PERS on Behalf	4,807	2,874	4,978	4,220	6,255	4,467	1,788	7,002	6,807	
1000 6235 30 31 0000 0 Workers Compensation	9,053	5,502	5,269	6,608	7,076	2,725	4,351	5,317	4,806	
1000 6235 30 31 2012 0 Workers Compensation	331	-	-	110			-			
1000 6240 30 31 0000 0 Unemployment Compensation	-	-	6,890	2,297		2,426	(2,426)			
1000 6250 30 31 0000 0 Employee Screening	100	349	100	183			-	300	300	
1000 7060 30 31 0000 0 Contractual	1,157	-	-	386	2,000	-	2,000	3,000	3,000	
1000 7060 30 31 2012 0 Contractual/Professional	-	-	213	71						
1000 7150 30 31 0000 0 Travel	-	-	414	138			-			
1000 7155 30 31 0000 0 Training	-	-	-	-			-	500	500	
1000 7310 30 31 0000 0 Supplies	724	418	798	646	2,000	322	1,678	2,200	2,200	
1000 7310 30 31 1113 0 Supplies (misc) Administration	-	-	-	-			-			
1000 7310 30 31 1122 0 Supplies (misc) Police Patrol	-	-	-	-			-			
1000 7310 30 31 1149 0 Supplies (misc) Parks & Rec	-	-	-	-			-			
1000 7310 30 31 1171 0 Supplies (misc) Harbor	-	-	-	-			-			
1000 7385 30 31 0000 0 Gas, Oil & Grease	34	-	-	11			-			
1000 7610 30 31 0000 0 Minor Tools & Equipment	1,202	3,862	2,677	2,580	2,000	1,568	432	2,200	2,200	
1000 7615 30 31 0000 0 Safety Equipment	840	534	163	513	1,000	475	525	2,000	2,000	
1000 7615 30 31 1171 0 Safety Equipment Harbor	46	-	-	15			-			
1000 7710 30 31 0000 0 Telephone	2,095	1,543	-	1,212			-			
1000 7720 30 31 0000 0 Electricity	12,107	10,835	9,457	10,800	12,000	8,033	3,967	12,000	12,000	
1000 7730 30 31 0000 0 Heating Fuel	15,729	13,771	22,523	17,341	14,000	17,649	(3,649)	19,200	19,200	
1000 7740 30 31 0000 0 Water/Sewer	1,631	1,835	1,943	1,803	2,000	1,457	543	2,000	2,000	
1000 7750 30 31 0000 0 Refuse	-	-	-	-			-			
1000 7780 30 31 0000 0 Janitorial	17,000	16,200	16,200	16,467	41,000	10,800	30,200	41,000	41,000	
1000 7780 30 31 1111 0 Janitorial Council	750	-	-	250			-			
1000 7780 30 31 1120 0 Janitorial-P.S. Admin	7,100	6,000	6,000	6,367	-	4,000	(4,000)			
1000 7780 30 31 1124 0 Janitorial-Corr	7,100	6,000	6,000	6,367	-	4,000	(4,000)			
1000 7780 30 31 1127 0 Janitorial-Fire Dept.	-	-	-	-			-			

FY21 Buildings & Grounds Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
1000 7780 30 31 1131 0 Janitorial-B&G	-	-	-	-			-			
1000 7780 30 31 1141 0 Janitorial-Library	6,250	6,000	6,000	6,083	-	4,000	(4,000)			
1000 7780 30 31 1143 0 Janitorial	-	-	-	-	-	50	(50)			
1000 7790 30 31 0000 0 Building Maint	8,779	20,862	7,360	12,334	30,000	3,115	26,885	31,500	31,500	
1000 7790 30 31 1120 0 Building Maint.-PS Admin	-	-	-	-			-			
1000 7790 30 31 1122 0 Building Maint.-Police	-	-	-	-			-			
1000 7790 30 31 1124 0 Building MaintCorrections	3,042	4,097	2,554	3,231	-	2,043	(2,043)			
1000 7790 30 31 1126 0 Building Maint Animal Control	220	200	1,512	644			-			
1000 7790 30 31 1127 0 Building Maint Fire Department	10,702	2,551	2,211	5,155	-	471	(471)			
1000 7790 30 31 1131 0 Building Maint.-B&G	-	1,151	-	384			-			
1000 7790 30 31 1132 0 Building Maint.-Shop	3,441	2,859	1,554	2,618	-	1,379	(1,379)			
1000 7790 30 31 1141 0 Building Maint Library	1,648	718	171	846		205	(205)			
1000 7790 30 31 1144 0 Building Maint Senior Center	-	165	1,324	496	-	2,130	(2,130)			
1000 7790 30 31 1145 0 Building Maint Carlson House	-	60	62	40			-			
1000 7790 30 31 1170 0 Building Maint Dock	-	43	5,342	1,795			-			
1000 7790 30 31 1171 0 Building Maint Harbor	-	-	226	75			-			
1000 7790 30 31 1173 0 Building Maint Harbor Bathhouse	210	71	110	130			-			
1000 7790 30 31 1190 0 Building Maint Rental Prop	-	715	1,729	815	-	202	(202)			
1000 8110 30 31 0000 0 Vehicle Maintenance	264	-	-	88			-			
1000 8110 30 31 1122 0 Vehicle Maintenance Patrol	-	-	-	-			-			
1000 8110 30 31 1132 0 Vehicle Maintenance Shop	-	-	-	-			-			
1000 8210 30 31 0000 0 Required Inspections	-	-	-	-	-	590	(590)			
Total Expenses	**309,017**	**268,927**	**266,344**	**281,429**	**329,354**	**189,719**	**139,635**	**310,762**	**305,780**	**-**

FY21 Shop Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 6000 30 32 0000 0 Salaries/Wages RT	101,510	80,230	66,221	82,654	98,934	63,616	35,318	136,940	136,940	
1000 6000 30 32 1141 0 Salaries/Wages Regular Time Library	0	329	0	110			0			
1000 6010 30 32 0000 0 Overtime	3,067	2,528	3,604	3,066	3,000	2,289	711	13,906	13,906	
1000 6099 30 32 0000 0 Contra Wages	(87,075)	(64,162)	(67,167)	(72,802)	(75,000)	(56,298)	(18,702)	(75,000)	(75,000)	
1000 6100 30 32 0000 0 Payroll Taxes	7,872	6,313	5,235	6,473	7,681	4,951	2,730	11,540	11,540	
1000 6100 30 32 1141 0 Payroll Taxes Library	0	25	0	8			0			
1000 6210 30 32 0000 0 Health Insurance	26,955	13,810	25,650	22,138	21,084	19,322	1,762	84,356	84,356	
1000 6211 30 32 0000 0 HRA	0	0	0	0	500	0	500	500	500	
1000 6215 30 32 0000 0 Dental Insurance	1,660	840	1,801	1,434	1,325	1,193	132	4,793	4,793	
1000 6220 30 32 0000 0 Life Insurance	454	234	476	388	569	314	255	847	847	
1000 6230 30 32 0000 0 PERS Employer	21,237	16,413	15,129	17,593	21,765	14,102	7,663	33,186	33,186	
1000 6231 30 32 0000 0 PERS on Behalf	4,371	2,404	4,292	3,689	5,026	4,243	783	9,986	9,986	
1000 6235 30 32 0000 0 Workers' Compensation	8,457	3,642	4,520	5,540	4,252	2,793	1,459	5,886	5,886	
1000 6235 30 32 1141 0 Workers' Compensation Library	0	18	0	6			0			
1000 6240 30 32 0000 0 Unemployment Compensation	0	0	0	0	0	1,182	(1,182)			
1000 6250 30 32 0000 0 Employee Screening	0	0	233	78	200	50	150	300	300	
1000 7150 30 32 0000 0 Travel	0	0	0	0			0			
1000 7155 30 32 0000 0 Training	0	0	0	0			0			
1000 7310 30 32 0000 0 Supplies	5,111	6,877	3,226	5,071	5,000	5,867	(867)	5,500	5,500	
1000 7310 30 32 1127 0 Supplies (misc) Fire Department	0	0	0	0			0			
1000 7385 30 32 0000 0 Gas, Oil & Grease	3,234	15,500	34,609	17,781	71,000	6,715	64,285	75,000	75,000	
1000 7385 30 32 1113 0 Gas Oil&Grease-Fin	0	0	0	0		353	(353)			
1000 7385 50 32 1122 0 Gas Oil&Grease-Police	14,397	12,045	19,031	15,158	0	13,562	(13,562)			
1000 7385 30 32 1126 0 Gas.Oil. & Grease Animal Control	1,663	1,418	1,884	1,655	0	1,736	(1,736)			
1000 7385 30 32 1127 0 - Gas Oil&Grease-Fire	2,987	2,653	6,257	3,965	0	3,397	(3,397)			
1000 7385 30 32 1130 0 Gas Oil&Grease-PW Admin	3,165	2,655	1,877	2,565	0	1,767	(1,767)			
1000 7385 30 32 1131 0 Gas.Oil. & Grease BG Maintenance	4,015	3,047	3,777	3,613	0	2,714	(2,714)			
1000 7385 30 32 1132 0 - Gas Oil&Grease-Shop	1,454	1,802	11,228	4,828	0	4,588	(4,588)			
1000 7385 30 32 1133 0 Gas Oil&Grease-Streets	20,493	25,319	18,909	21,573	0	14,791	(14,791)			
1000 7386 30 32 0000 0 Used oil Mgt Supplies	494	4,559	1,828	2,294	10,000	153	9,847	500	500	
1000 7386 30 32 1132 0 Used oil Mgt Supplies Shop	0	0	0	0			0			
1000 7610 30 32 0000 0 Minor Tools & Equipment	506	5,882	5,084	3,824	5,000	4,791	209	35,000	35,000	
1000 7615 30 32 0000 0 Safety Equipment	1,398	1,283	2,143	1,608	1,500	1,897	(397)	1,700	1,700	
1000 7710 30 32 0000 0 Telephone	557	411	0	323			0			
1000 7720 30 32 0000 0 Electricity	14,636	14,434	12,722	13,931	13,000	9,049	3,951	13,000	13,000	
1000 7730 30 32 0000 0 Heating Fuel	12,015	4,467	26,724	14,402	13,000	19,915	(6,915)	22,900	22,900	
1000 7750 30 32 0000 0 Refuse	2,496	3,152	2,880	2,843	2,500	2,112	388			
1000 7790 30 32 1132 0 Building Maintenance	0	0	0	0	0	183	(183)			

FY21 Shop Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
1000 8110 30 32 0000 0 Vehicle Maintenance	318	2,173	1,066	1,186	70,000	371	69,629	72,500	72,500	
1000 8110 30 32 1113 0 Vehicle Maint-Admin	0	0	0	0	0	772	(772)			
1000 8110 30 32 1122 0 Vehicle Maint-Police	21,110	14,224	20,073	18,469	0	16,086	(16,086)			
1000 8110 30 32 1126 0 Vehicle Maint ACO	925	126	1,554	868	0	41	(41)			
1000 8110 30 32 1127 0 Vehicle Maint-Fire	6,751	16,239	6,994	9,995	0	1,570	(1,570)			
1000 8110 30 32 1130 0 Vehicle Maint-PW Admin	1,310	783	1,724	1,273	0	386	(386)			
1000 8110 30 32 1131 0 Vehicle Maint-B&G	536	2,978	2,015	1,843	0	2,490	(2,490)			
1000 8110 30 32 1132 0 Vehicle Maint-Shop	47	614	7,160	2,607	0	252	(252)			
1000 8110 30 32 1133 0 Vehicle Maint Streets	4,059	22,953	18,300	15,104	0	17,861	(17,861)			
1000 8110 30 32 1170 0 Vehicle Maint Dock	127	10	0	46	0	367	(367)			
1000 8110 30 32 1171 0 Vehicle Maint Harbor	50	10	1,126	396			0			
1000 8120 30 32 0000 0 Equipment Maintenance	157	8,803	12,043	7,001	70,000	727	69,273	72,500	72,500	
1000 8120 30 32 1122 0 Equipment Maintenance	0	0	0	0	0	239	(239)			
1000 8120 30 32 1127 0 Equipment Maint-Fire	1,758	490	772	1,007	0	82	(82)			
1000 8120 30 32 1130 0 Equipment Maint-Admin	0	0	10	3			0			
1000 8120 30 32 1131 0 Equipment Maint-B&G	1,359	1,668	490	1,172	0	107	(107)			
1000 8120 30 32 1132 0 Equipment Maint-Shop	0	734	0	245			0			
1000 8120 30 32 1133 0 Equipment Maint-Streets	51,390	53,967	85,174	63,510	0	47,586	(47,586)			
1000 8120 30 32 1170 0 Equipment Maint Dock	484	326	6	272	0	3,996	(3,996)			
1000 8120 30 32 1171 0 Equipment Maint Harbor	0	0	105	35			0			
1000 8210 30 32 0000 0 Required Inspections	362	462	361	395	600	0	600	600	600	
Total Expenses	**267,872**	**294,688**	**371,145**	**311,235**	**350,936**	**244,281**	**106,655**	**526,440**	**526,440**	**0**

FY21 Streets Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
1000 4820 30 33 0000 0 Labor Income	338	0	0	113	0	0	0	0	0	
1000 4840 30 33 0000 0 Equipment Rental	8,384	2,100	0	3,495	0	0	0	0	0	
1000 4960 30 33 0000 0 Insurance Proceeds					0	2,125	(2,125)	0	0	
Total Revenues	**8,722**	**2,100**	**0**	**3,607**	**0**	**2,125**	(2,125)	**0**	**0**	**0**
Expenses										
1000 6000 30 33 0000 0 Salaries/Wages RT	95,265	123,356	103,847	107,489	111,770	86,692	25,078	129,275	122,811	
1000 6000 30 33 3020 0 Salaries/Wages RT	1	0	0	0			0			
1000 6010 30 33 0000 0 Overtime	18,644	32,696	15,790	22,376	28,000	17,890	10,110	21,553	21,553	
1000 6010 30 33 3020 0 Overtime Contracted w/ Elite	506	0	0	169			0			
1000 6100 30 33 0000 0 Payroll Taxes	8,587	12,077	8,945	9,870	9,735	7,814	1,921	11,538	11,044	
1000 6100 30 33 3020 0 Payroll Taxes Contracted w/ Elite	38	0	0	13			0			
1000 6210 30 33 0000 0 Health Insurance	17,878	27,048	29,271	24,732	21,706	32,328	(10,622)	49,080	49,080	
1000 6210 30 33 3020 0 Health Insurance Contracted w/ Elite	212	0	0	71			0			
1000 6211 30 33 0000 0 HRA	0	0	2,838	946	2,000	0	2,000	500	500	
1000 6215 30 33 0000 0 Dental Insurance	1,362	1,877	1,966	1,735	1,489	2,033	(544)	2,789	2,789	
1000 6215 30 33 3020 0 Dental Insurance Contracted w/ Elite	6	0	0	2			0			
1000 6220 30 33 0000 0 Life Insurance	420	619	561	534	635	342	293	489	489	
1000 6220 30 33 3020 0 Life Insurance Contracted w/ Elite	2	0	0	1	0	0	0			
1000 6230 30 33 0000 0 PERS Employer	22,117	30,087	21,075	24,426	24,589	15,921	8,668	26,087	24,983	
1000 6230 30 33 3020 0 PERS Employer Contracted w/ Elite	111	0	0	37			0			
1000 6231 30 33 0000 0 PERS on Behalf	4,549	4,459	5,914	4,974	5,678	4,791	887	7,850	7,518	
1000 6231 30 33 3020 0 PERS on Behalf Contracted w/ Elite	23	0	0	8			0			
1000 6235 30 33 0000 0 Workers' Compensation	7,970	6,960	4,763	6,564	5,752	4,106	1,646	6,596	5,862	
1000 6235 30 33 3020 0 Workers' Compensation	30	0	0	10			0			
1000 6240 30 33 0000 0 Unemployment Compensation	0	0	0	0	0	6,188	(6,188)			
1000 6250 30 33 0000 0 Employee Screening	50	241	100	130	250	0	250	700	700	
1000 6621 30 33 0000 0 Recruiting/Moving	300	0	0	100			0			
1000 7060 30 33 0000 0 Contractual/Professional	99,677	74,035	0	57,904			0			
1000 7060 30 33 3021 0 Contractual/Prof Downtown	0	0	0	0			0			
1000 7060 30 33 3200 0 Contractual/Professional	0	0	0	0			0			
1000 7110 30 33 0000 0 General Liability (Ins)	10,305	5,553	8,193	8,017	8,400	8,513	(113)	14,188	14,188	
1000 7150 30 33 0000 0 Travel	636	0	0	212	1,525	0	1,525	3,000	3,000	
1000 7155 30 33 0000 0 Training	0	0	0	0			0	3,000	3,000	
1000 7310 30 33 0000 0 Supplies	1,895	928	921	1,248	1,500	645	855	1,500	1,500	
1000 7380 30 33 0000 0 Street Signs	73	0	1,002	358	2,000	2,303	(303)	4,000	4,000	
1000 7385 30 33 0000 0 Gas, Oil & Grease	0	0	0	0	0		0			
1000 7388 30 33 0000 0 Salt & Calcium	30,368	29,395	24,701	28,155	30,000	810	29,190	30,000	30,000	
1000 7390 30 33 0000 0 Road Maint Repair Prod	21,055	45,906	0	22,320	30,000		30,000	20,000	20,000	

FY21 Streets Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
1000 7391 30 33 0000 0 Sand	24,000	0	30,000	18,000	30,000	30,000	0	15,000	15,000	
1000 7395 30 33 0000 0 Gravel	20,925	0	25,000	15,308	25,000	31,050	(6,050)	25,000	25,000	
1000 7610 30 33 0000 0 Minor Tools & Equipment	306	1,752	1,259	1,106	1,500	832	668	1,500	1,500	
1000 7615 30 33 0000 0 Safety Equipment	1,488	2,059	1,015	1,521	1,000	1,400	(400)	1,500	1,500	
1000 7620 30 33 0000 0 Major Tools & Equipment	0	0	0	0			0	90,000	90,000	
1000 7630 30 33 0000 0 Leased Equipment	15,221	9,006	0	8,076			0			
1000 7720 30 33 0000 0 Electricity	26,307	25,833	26,653	26,598	26,000	20,422	5,578	26,000	26,000	
1000 8131 30 33 0000 0 Damages/Repair	0	0	0	0	0	2,125	(2,125)			
Total Expenses	**430,325**	**434,889**	**313,815**	**393,010**	**368,529**	**276,204**	**92,325**	**491,145**	**482,017**	**0**
	(421,603)	(432,789)	(313,815)	(389,402)	(368,529)	(274,079)	(94,450)	(491,145)	(482,017)	**0**

FY21 Library Budget Draft

Code	Account Description	Funded by the General Fund										Funded by Grants				
		FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 12/31/2019	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve	IMLS	PLA	State	OWL	E-rate
Revenues																
4600	Grant Revenues							0				10,000	7,000	1,250	5,209	59,843
4650	Contracts	8,000	5,000	5,000	6,000	8,000	5,000	3,000	5,000	5,000						
4760	Donations/Contributions	3,033	2,353	151	1,846	3,000	31	2,969	1,500	1,500						
4765	Fines/Fees	4,192	6,178	5,501	5,290	4,500	2,045	2,455	4,000	4,000						
9990	Transfer in From Carlson	0	0	0	0	4,000	0	4,000	0	0						
	Total Revenues	**15,225**	**13,532**	**10,652**	**13,136**	**19,500**	**7,076**	**12,424**	**10,500**	**10,500**	**0**	**10,000**	**7,000**	**1,250**	**5,209**	**59,843**
Expenditures																
6000	Salaries/Wages Regular Time	53,603	67,764	72,170	64,512	73,583	34,885	38,698	70,285	70,285						
6010	Overtime	309	517	492	439	0	253	(253)								
6100	Payroll Taxes	4,107	5,267	5,559	4,977	5,629	2,650	2,979	5,377	5,377						
6210	Health Insurance	45			45			0								
6215	Dental Insurance	92	0		46			0								
6220	Life Insurance	176	265	264	235	276	148	128	316	316						
6230	PERS Employer	8,105	11,235	11,959	10,433	16,188	5,865	10,323	11,283	11,283						
6231	PERS on Behalf	1,720	1,686	3,370	2,258	3,738	1,765	1,973	3,395	3,395						
6235	Worker's Compensation	348	312	288	316	316	100	216	222	222						
6240	Unemployment		0		0			0								
6250	Employee Screening				0	40	0	40	40	40						
7135	Subs & Memberships	1,720	1,794	1,720	1,745	1,825	1,750	75	1,900	1,900						
7150	Travel	207	0		103			0	0	0		3,000		1,250		
7300	Office Supplies	168	190	181	180	200	152	48	250	250						
7310	Supplies	(198)	198	390	130	200	106	94	200	200						
7315	Postage	153	151	198	167	200	34	166	250	250						
7510	Books		500	737	619	500	787	(287)	500	500			3,500			
7520	Periodicals	132	594	188	305	600	12	588	500	500						
7530	Audio Visual	6	274	0	93	500	0	500	500	500		2,000				
7540	Collection Preservation	366	1,003	1,675	1,014	500	2,313	(1,813)	500	500		3,000	3,500			
7560	Summer Reading Program	490	791	1,067	783	500	759	(259)	500	500		2,000				
7610	Minor Tools & Equip	792	1,933	461	1,062	500	210	290	500	500						
7710	Telephone	631	1,059	1,789	1,159	0	878	(878)	0	0						
7715	Internet		1,653	1,347	1,500	1,440	625	815	6,649	6,649					5,209	59,843
7720	Electricity	4,202	3,857	3,324	3,794	4,000	1,847	2,153	4,000	4,000						
7730	Heating Fuel	2,388	2,452	3,254	2,698	2,500	1,452	1,048	3,500	3,500						
7740	Water/Sewer	1,631	1,835	1,943	1,803	1,950	809	1,141	1,950	1,950						
7750	Refuse	300	445	360	368	500	180	320	500	500						
7790	Building Maintenance	693			693			0	0	0						
7920	Computer Software	660	660	1,122	814	0	61	(61)	776	776						
8120	Equipment Maintenance	1,759	1,748	1,819	1,775	1,800	1,910	(110)	2,000	2,000						
8210	Required Inspections				0	200	0	200	0	0						
	Total Expenses	**84,605**	**108,183**	**115,675**	**102,821**	**117,685**	**59,551**	**58,134**	**115,893**	**115,893**	**0**	**10,000**	**7,000**	**1,250**	**5,209**	**59,843**

FY21 Dillingham School District Contributions Budget

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Expenses										
1000 7190 50 51 0000 0 Contributions	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	975,000	325,000	1,300,000	1,300,000	
Total Expenses	**1,300,000**	**1,300,000**	**1,300,000**	**1,300,000**	**1,300,000**	**975,000**	**325,000**	**1,300,000**	**1,300,000**	**0**

FY21 Water Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
2100 4320 30 61 0000 0 Water Hookup Fee	160	120	235	172	4,300	4,056	244	2,000	2,000	
2100 4330 30 61 0000 0 Water Sales - Residential	93,266	99,788	103,060	98,705	99,418	74,665	24,753	99,500	99,500	
2100 4335 30 61 0000 0 Water Sales - Commercial	101,878	119,541	119,663	113,694	113,461	84,121	29,340	112,000	112,000	
2100 4490 30 61 0000 0 Penalty & Interest	8,011	9,977	13,188	10,392	8,000	8,168	(168)	9,000	9,000	
2100 4790 30 61 0000 0 Miscellaneous Revenue	450	0	0	150			0			
2100 4980 30 61 0000 0 PERS on Behalf	2,137	1,651	3,780	2,523	3,369	3,473	(104)	3,944	3,944	
2100 4981 30 61 0000 0 PERS Forfeiture Fund	0	0	2,260	753	2,300	2,059	241	2,300	2,300	
2100 4990 30 61 0000 0 Transfer from General Fund	0	0	0	0			0	0	0	
Total Revenues	**205,902**	**231,077**	**242,186**	**226,388**	**230,848**	**176,543**	**54,305**	**228,744**	**228,744**	**0**
Expenses										
2100 6000 30 61 0000 0 Salaries/Wages RT	43,286	43,339	50,025	45,550	66,318	40,270	26,048	54,320	54,320	
2100 6000 30 61 44414 0 Salaries/Wages New Water Source	0	2,204	0	735			0			
2100 6010 30 61 0000 0 Overtime	5,576	9,478	12,141	9,065	10,483	14,432	(3,949)	5,251	5,251	
2100 6010 30 61 4414 0 Overtime New Water Source	0	197	0	66			0			
2100 6100 30 61 0000 0 Payroll Taxes	3,679	3,938	4,669	4,095	5,899	4,116	1,783	4,558	4,558	
2100 6100 30 61 4414 0 Payroll Taxes new Water Source	0	184	0	61			0			
2100 6210 30 61 0000 0 Health Insurance	7,367	18,355	17,621	14,448	23,324	14,890	8,434	24,046	24,046	
2100 6211 30 61 0000 0 HRA	0	0	0	0	1,000	0	1,000	500	500	
2100 6215 30 61 0000 0 Dental Insurance	349	1,252	1,188	930	1,623	923	700	1,330	1,330	
2100 6220 30 61 0000 0 Life Insurance	145	163	293	200	436	202	234	332	332	
2100 6230 30 61 0000 0 PERS Employer	10,421	11,202	13,382	11,668	4,887	11,542	(6,655)	13,106	13,106	
2100 6231 30 61 0000 0 PERS on Behalf	2,137	1,651	3,780	2,523	3,369	3,473	(104)	3,944	3,944	
2100 6235 30 61 0000 0 W/Compensation	2,457	1,763	1,357	1,859	2,522	1,439	1,083	1,860	1,860	
2100 6235 30 61 4414 0 W/Compensation	0	131	0	44			0			
2100 6240 30 61 0000 0 Unemployment Compensation	1,350	0	0	450			0			
2100 6250 30 61 0000 0 Employee Screening	214	167	206	196	725	0	725	225	225	
2100 7040 30 61 4414 0 Architect & Engineering	0	0	0	0			0			
2100 7060 30 61 0000 0 Contractual	1,495	0	0	498	0	5,564	(5,564)	5,000	5,000	
2100 7110 30 61 0000 0 General Liability (Ins)	3,435	1,735	2,560	2,577	2,600	2,635	(35)	4,392	4,392	
2100 7135 30 61 0000 0 Membership Water	0	100	398	166		298	(298)	500	500	
2100 7150 30 61 0000 0 Travel	0	0	0	0			0			
2100 7155 30 61 0000 0 Training		150	500	325		50	(50)			
2100 7194 30 61 0000 0 Permitting Fees	0	0	0	0	0	0	0	1,300	1,300	
2100 7310 30 61 0000 0 Supplies	5,050	802	4,450	3,434	4,500	862	3,638	6,000	6,000	
2100 7385 30 61 0000 0 Gas.Oil. & Grease	3,182	1,629	2,337	2,383	1,500	2,437	(937)	2,000	2,000	
2100 7389 30 61 0000 0 Chemicals	1,855	15,369	3,050	6,758	8,000	0	8,000	15,000	15,000	
2100 7610 30 61 0000 0 Minor Tools & Equipment	1,827	1,590	5,510	2,976	4,000	5,524	(1,524)	6,000	6,000	
2100 7615 30 61 0000 0 Safety Equipment	1,680	1,130	658	1,156	750	524	226	800	800	

FY21 Water Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
2100 7620 30 61 0000 0 Major Equipment	0	0	0	0				30,000	30,000	
2100 7710 30 61 0000 0 Telephone	575	401	575	517	750	426	324	750	750	
2100 7715 30 61 0000 0 Internet	0	0	0	0			0	0	0	
2100 7715 30 61 0000 0 Travel Water	0	312	0	104	750	0	750	0	0	
2100 7720 30 61 0000 0 Electricity	27,982	25,511	30,695	28,063	26,000	25,687	313	33,000	33,000	
2100 7730 30 61 0000 0 Heating Fuel	5,922	6,597	8,696	7,072	4,000	6,349	(2,349)	6,500	6,500	
2100 7790 30 61 0000 0 Building Maintenance	0	126	14	47	1,500	85	1,415	1,500	1,500	
2100 8110 30 61 0000 0 Vehicle Maintenance	2,431	1,681	3,628	2,580	1,000	812	188	250	250	
2100 8120 30 61 0000 0 Equipment Maintenance	7,053	2,976	591	3,540	4,000	352	3,648	4,200	4,200	
2100 8210 30 61 0000 0 Required Inspections	0	100	0	33	500	0	500	500	500	
2100 8220 30 61 0000 0 Sample Testing	5,819	1,575	2,980	3,458	5,000	4,028	972	6,800	6,800	
2100 8520 30 61 3022 0 Engineering Design Water	0	0	0	0			0			
2100 8520 30 61 0000 0 Engineering Design Water	1,884	1,217	(0)	1,034			0			
2100 8520 30 61 4414 0 Eng Design New Water Source	1,746	0	0	582			0			
2100 8710 30 61 4414 0 Construction New Water Source	0	229,780	0	76,593			0			
2100 9010 30 61 0000 0 Administrative Overhead	14,678	38,364	17,004	23,349	31,386	14,624	16,762	23,000	23,000	
Total Expenses	**163,597**	**425,173**	**188,308**	**259,026**	**216,822**	**161,544**	**55,278**	**256,964**	**256,964**	**0**
Excess Revenue Over (Under) Expenditures	**42,305**	(194,096)	**53,878**	(32,638)	**14,026**	**14,998**	(972)	(28,220)	(28,220)	**0**

FY21 WasteWater Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
2100 4350 30 62 0000 0 WasteWater Connect Fee	200	150	245	198	(1,750)	40	(1,790)	200	200	
2100 4360 30 62 0000 0 WasteWtr Sales - Res	182,461	174,034	170,142	175,546	185,000	140,710	44,290	187,500	187,500	
2100 4365 30 62 0000 0 WasteWtr Sales - Com	161,047	186,388	185,984	177,806	186,533	139,737	46,796	186,300	186,300	
2100 4366 30 62 0000 0 WasteWater Dumping	0	52,330	53,495	35,275	35,000	12,044	22,956	16,000	16,000	
2100 4490 30 62 0000 0 Penalty & Interest	10,418	16,868	20,602	15,963	16,000	13,923	2,077	18,000	18,000	
2100 4840 30 62 0000 0 Equipment Rental Sewer	75	388	0	154			0	0	0	
2100 4790 30 62 0000 0 Miscellaneous Revenue	29,400	0	0	9,800	0	303	(303)	0	0	
2100 4980 30 62 0000 0 PERS on Behalf	3,288	1,771	3,772	2,944	3,369	2,865	504	3,944	3,944	
2100 4981 30 61 0000 0 PERS Forfeiture Fund	0	0	2,272	757	2,400	1,712	688	2,300	2,300	
2100 4990 30 62 0000 0 Transfer from General Fund	256,360	194,096		225,228			0	0	0	
Total Revenues	**643,249**	**626,025**	**436,513**	**568,596**	**426,552**	**311,334**	**115,218**	**414,244**	**414,244**	**0**
Expenses										
2100 6000 30 62 0000 0 Salaries/Wages RT	51,962	45,728	49,537	49,076	66,318	33,077	33,241	54,320	54,320	
2100 6000 30 62 4411 0 Salaries/Wages RT Sewer	696	175	0	291			0			
2100 6000 30 62 4415 0 Salaries/Wages RT Oth. Lift Stat.	4,325	1,376	288	1,997			0			
2100 6010 30 62 0000 0 Overtime	20,216	11,929	12,666	14,937	16,000	10,482	5,518	5,251	5,251	
2100 6010 30 62 4415 0 Overtime Sewer Oth. Lift Stat.	176	82	0	86			0			
2100 6100 30 62 0000 0 Payroll Taxes	5,491	4,318	4,675	4,828	5,998	3,276	2,722	4,558	4,558	
2100 6100 30 62 4411 0 Payroll Taxes Sewer	53	13	0	22			0			
2100 6100 30 62 4415 0 Payroll Taxes Sewer Oth. Lift Stat.	343	112	22	159			0			
2100 6210 30 62 0000 0 Health Insurance	10,461	16,544	17,058	14,688	23,323	12,215	11,108	24,046	24,046	
2100 6210 30 62 4415 0 Health Insurance Sewer Oth. Lift Stat.	205	0	0	68			0			
2100 6211 30 62 0000 0 HRA	0	0	0	0			0	500	500	
2100 6215 30 62 0000 0 Dental Insurance	517	1,110	1,146	924	1,623	754	869	1,330	1,330	
2100 6215 30 62 4415 0 Dental Insurance Sewer Oth. Lift Stat.	5	0	0	2			0			
2100 6220 30 62 0000 0 Life Insurance	190	142	293	208	444	161	283	332	332	
2100 6220 30 62 4415 0 Life Insurance Sewer Oth. Lift Stat.	2	0	0	1			0			
2100 6230 30 62 0000 0 PERS Employer	15,539	12,008	13,357	13,635	14,590	9,522	5,068	13,106	13,106	
2100 6230 30 62 4415 0 PERS Sewer Oth. Lift Stat.	150	0	0	50			0			
2100 6231 30 62 0000 0 PERS on Behalf	3,185	1,771	3,772	2,909	3,369	2,865	504	3,944	3,944	
2100 6231 30 62 4415 0 PERS on Behalf Sewer Oth. Lift Stat.	103	0	0	34			0			
2100 6235 30 62 0000 0 Workers' Compensation	3,704	1,947	1,373	2,341	1,900	1,106	794	1,860	1,860	
2100 6235 30 62 4411 0 Workers' Compensation Sewer	56	10	0	22			0			
2100 6235 30 62 4415 0 WC Oth. Lift Stat.	344	80	17	147			0			
2100 6240 30 62 0000 0 Unemployment Compensation	1,350	0	0	450			0			
2100 6250 30 62 0000 0 Employee Screening	464	67	25	185	1,500	0	1,500	1,500	1,500	
2100 7060 30 62 0000 0 Contractual/Professional	5,590	0	3,234	2,941			0	5,000	5,000	
2100 7060 30 62 2012 0 Contractual/Professional Sewer	29,400	0	0	9,800			0			

FY21 WasteWater Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
2100 7060 30 62 4410 0 Contractual/Professional Sewer	293	0	0	98			0			
2100 7060 30 62 4411 0 Contractual/Professional Sewer	169	0	0	56			0			
2100 7060 30 62 4415 0 Contractual/Prof Oth. Lift Stat.	2,872	3,628	0	2,167			0			
2100 7060 30 62 4510 0 Contractual/Professional Lagoon	0	0	0	0	88,842	0	88,842			
2100 7060 30 62 4511 0 Contractual/Professional Sewer	0	0	0	0			0			
2100 7110 30 62 0000 0 General Liability (Ins)	0	1,041	1,536	859	1,575	1,596	(21)	2,660	2,660	
2100 7130 30 62 4411 0 Advertisement Sewer	70	0	0	23			0			
2100 7150 30 62 0000 0 Travel	0	0	0	0			0			
2100 7155 30 62 0000 0 Training	0	0	500	167		50	(50)			
2100 7194 30 62 0000 0 ADEC Discharge Permit Fees	1,280	1,280	1,280	1,280	1,300	0	1,300	1,300	1,300	
2100 7310 30 62 0000 0 Miscellaneous Supplies	6,082	1,993	174	2,750	2,000	189	1,811	2,000	2,000	
2100 7385 30 62 0000 0 Gas.Oil. & Grease	3,531	1,607	2,566	2,568	3,000	2,332	668	3,000	3,000	
2100 7389 30 62 0000 0 Chemicals	8,248	2,695	11,420	7,454	6,000	0	6,000	7,000	7,000	
2100 7610 30 62 0000 0 Minor Tools & Equipment	2,746	2,141	4,803	3,230	2,000	1,661	339	5,500	5,500	
2100 7610 30 62 4415 0 Minor Tools & Equipment	884	0	0	295			0			
2100 7615 30 62 0000 0 Safety Equipment	3,170	2,002	1,008	2,060	2,000	1,191	809	2,000	2,000	
2100 7620 30 62 0000 0 Major Equipment Sewer	7,629	0	0	2,543			0	30,000	30,000	
2100 7710 30 62 0000 0 Telephone	717	493	700	637	750	520	230	750	750	
2100 7720 30 62 0000 0 Electricity	72,570	82,974	72,581	76,042	70,000	60,749	9,251	72,000	72,000	
2100 7730 30 62 0000 0 Heating Fuel	2,458	2,929	3,391	2,926	2,500	3,022	(522)	2,500	2,500	
2100 7790 30 62 0000 0 Building Maintenance	340	544	149	344	2,000	6	1,994	500	500	
2100 7790 30 62 4411 0 Building Maintenance Sewer	169	0	0	56			0			
2100 7790 30 62 4415 0 Building Maintenance Sewer Oth. Lift Stat.	366	0	0	122			0			
2100 8110 30 62 0000 0 Vehicle Maintenance	2,265	1,788	3,847	2,633	2,500	822	1,678	2,500	2,500	
2100 8120 30 62 0000 0 Equipment Maintenance	9,932	4,832	4,885	6,550	5,000	652	4,348	5,500	5,500	
2100 8210 30 62 0000 0 Required Inspections	0	0	0	0		371	(371)			
2100 8520 30 62 4411 0 Engineering Sewer	3,939	0	0	1,313			0			
2100 8520 30 62 4415 0 Engineering Sewer Oth. Lift Stat.	10,018	0	0	3,339			0			
2100 8520 30 62 4510 0 Engineering Sewer Lagoon	9	9	0	6			0			
2100 8710 30 62 4411 0 Construction Sewer	22,800	0	0	7,600			0			
2100 8710 30 62 4415 0 Construction Sewer	230,723	0	0	76,908			0			
2100 8220 30 62 0000 0 Sample Testing	10,684	10,347	11,178	10,736	12,000	7,394	4,606	12,000	12,000	
2100 8520 30 62 4411 0 Engineering Sewer	38,789	1,743	0	13,511			0			
2100 8520 30 62 4415 0 Engineering Sewer Oth. Lift Stat.	0	6,006	0	2,002			0			
2100 8710 30 62 4415 0 Construction Sewer Oth. Lift Stat.	0	113,454	0	37,818			0			
2100 8710 30 62 4510 0 Construction Sewer Sewer Lagoon	0	0	0	0			0			
2100 9010 30 62 0000 0 Administrative Overhead	56,211	34,055	22,652	37,639	33,653	15,340	18,313	26,100	26,100	
Total Expenses	**653,494**	**372,972**	**250,136**	**425,534**	**370,185**	**169,355**	**200,830**	**291,057**	**291,057**	**0**
Excess Revenue Over (Under) Expenditures	**(10,245)**	**253,054**	**186,377**	**143,062**	**56,367**	**141,979**	**(85,612)**	**123,187**	**123,187**	**0**

FY21 Landfill Budget Draft

Revenues	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
2200 4630 30 81 0000 0 Grant Revenue - Local										
2200 4770 30 81 0000 0 Landfill Fees	123,208	223,283	236,822	194,438	255,000	158,750	96,250	225,000	225,000	
2200 4980 30 81 0000 0 PERS on Behalf	7,254	5,092	10,826	7,724	8,677	8,712	(35)	12,324	11,975	
2200 4981 30 81 0000 0 PERS Forfeiture Fund	0	0	6,397	2,132	6,700	5,260	1,440	6,700	6,700	
2200 4990 30 81 0000 0 Transfer from General Fund	658,572	385,383	481,146	508,367	395,351	251,688	143,663	491,859	482,609	
Total Revenues	**789,035**	**613,757**	**735,191**	**712,661**	**665,728**	**424,410**	**241,318**	**735,883**	**726,284**	**-**
Expenses										
2200 6000 30 81 0000 0 Salaries/Wages RT	163,021	152,628	167,164	160,938	170,816	133,321	37,495	185,796	180,222	
2200 6010 30 81 0000 0 Overtime	8,837	9,888	15,408	11,377	13,000	11,031	1,969	10,009	10,009	
2200 6100 30 81 0000 0 Payroll Taxes	13,024	12,417	13,984	13,142	13,814	11,030	2,784	14,979	14,553	
2200 6210 30 81 0000 0 Health Insurance	41,871	30,968	32,194	35,011	31,625	29,271	2,354	36,912	35,897	
2200 6211 30 81 0000 0 HRA	-	0	0	0		-	-	750	750	
2200 6215 30 81 0000 0 Dental Insurance	1,473	1,894	1,933	1,766	1,988	1,710	278	1,878	1,827	
2200 6220 30 81 0000 0 Life Insurance	880	848	952	893	943	696	247	927	900	
2200 6230 30 81 0000 0 PERS Employer	35,213	34,534	38,554	36,100	37,580	29,122	8,458	40,958	39,795	
2200 6231 30 81 0000 0 PERS on Behalf	7,254	5,092	10,826	7,724	8,677	8,712	(35)	12,324	11,975	
2200 6235 30 81 0000 0 Workers' Compensation	11,249	6,651	5,345	7,748	7,307	4,252	3,055	6,711	6,517	
2200 6250 30 81 0000 0 Employee Screening		0	0	0			-	450	450	
2200 7060 30 81 0000 0 Contractual/Professional	96,392	34,730	0	43,707	15,000	9,800	5,200	2,500	2,500	
2200 7060 30 81 3110 0 Contractual / Pro Landfill	3,520	13,601	178,733	65,284			-			
2200 7060 30 81 3120 0 Contractual / Pro Landfill	-	0	0	0	-	1,530	(1,530)			
2200 7110 30 81 0000 0 General Liability (Ins)	4,723	2,430	3,585	3,579	3,500	3,547	(47)	5,964	5,964	
2200 7130 30 81 0000 0 Advertising	2,072	303	481	952	800	596	204	800	800	
2200 7150 30 81 0000 0 Travel	-	0	0	0	1,175	-	1,175	1,500	1,500	
2200 7155 30 81 0000 0 Training	-	0	677.99	226	500	-	500	3,525	3,525	
2200 7182 30 81 0000 0 Cash Over/Under	-	0	200	67			-			
2200 7194 30 81 0000 0 Permitting/Fees	9,412	7,723	5,540	7,558	6,000	4,000	2,000	6,000	6,000	
2200 7310 30 81 0000 0 Miscellaneous Supplies	5,140	2,804	4,174	4,039	4,000	3,749	251	6,000	6,000	
2200 7385 30 81 0000 0 Gas.Oil. & Grease	97,028	18,079	27,898	47,668	112,000	12,512	99,488	112,000	112,000	
2200 7385 30 81 1200 0 Gas.Oil. & Grease Incinerator	-	68,081	39,024	35,702	-	14,003	(14,003)			
2200 7387 30 81 0000 0 Recycled Batteries	-	0	0	0			-			
2200 7395 30 81 0000 0 Gravel - operations	25,500	40,180	34,210	33,297	35,000	52,250	(17,250)	30,000	30,000	
2200 7610 30 81 0000 0 Minor Tools & Equipment	3,466	2,826	5,049	3,780	3,000	2,566	434	7,500	7,500	
2200 7615 30 81 0000 0 Safety Equipment	3,895	3,235	4,176	3,769	3,000	772	2,228	3,500	3,500	
2200 7620 30 81 0000 0 Major Equipment	-	0	0	0			-	55,000	55,000	
2200 7630 30 81 0000 0 Leased Equipment	-	0	0	0			-			

FY21 Landfill Budget Draft

Revenues	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
2200 7710 30 81 0000 0 Telephone	1,742	1,418	1,097	1,419	1,500	722	778	1,400	1,400	
2200 7720 30 81 0000 0 Electricity	19,124	15,356	12,402	15,627	20,000	9,889	10,111	15,000	15,000	
2200 7730 30 81 0000 0 Heating Fuel	5,935	7,704	6,878	6,839	7,000	4,953	2,047	6,500	6,500	
2200 7790 30 81 0000 0 Building Maintenance	868	780	1,353	1,000	2,000	2,974	(974)	5,000	5,000	
2200 8110 30 81 0000 0 Vehicle Maintenance	1,325	11,650	4,014	5,663	5,000	3,890	1,110	2,000	2,000	
2200 8120 30 81 0000 0 Equipment Maintenance	42,288	18,822	28,859	29,990	30,000	72,293	(42,293)	31,500	31,500	
2200 8210 30 81 0000 0 Required Inspections	-	0	0	0			-			
2200 8220 30 81 0000 0 Sample Testing	44,594	43,973	28,503	39,023	44,000	47,646	(3,646)	40,000	40,000	
2200 9010 30 81 0000 0 Administrative Overhead	64,318	55,145	66,780	62,081	57,922	47,470	10,452	63,500	62,700	
2200 9510 30 81 0000 0 Landfill Closure Costs	-	10,000	0	3,333	25,000	-	25,000	25,000	25,000	
Total Expenses	**714,165**	**613,757**	**739,992**	**689,305**	**662,147**	**524,306**	**137,841**	**735,883**	**726,284**	**0**
Excess Revenue Over (Under) Expenditures	**74,870**	**0**	(4,801)	**23,356**	**3,581**	(99,895)	**103,476**	**0**	**0**	**0**

FY21 Dock Budget Draft

Revenues	FY 17 Actual	FY 18 Actual	FY 19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
2300 4700 70 70 0000 0 Investment Income	585	1,688	19,797	7,357	2,500	6,586	(4,086)	7,000	7,000	
2300 4790 70 70 0000 0 Miscellaneous Revenue	32,180	7,305	7,045	15,510	4,000	3,720	280	7,000	8,000	
2300 4800 70 70 0000 0 Docking/Moorage	52,646	64,176	85,524	67,449	75,000	64,786	10,214	75,000	80,000	
2300 4810 70 70 0000 0 Wharfage & Handling	533,686	655,952	676,074	621,904	575,000	486,674	88,326	700,000	715,000	
2300 4820 70 70 0000 0 Labor Income	5,697	7,223	7,590	6,837	5,000	8,445	(3,445)	7,000	7,000	
2300 4830 70 70 0000 0 Fuel Flowage Fees	59,322	48,186	108,116	71,875	55,000	69,923	(14,923)	80,000	80,000	
2300 4840 70 70 0000 0 Equipment Rental	38,246	39,865	49,193	42,435	45,000	44,705	295	45,000	45,000	
2300 4960 70 70 0000 0 Insurance Proceeds	10,000	67,091	86,294	54,462			0	0	0	
2300 4980 70 70 0000 0 PERS on Behalf	8,017	5,039	11,562	8,206	6,920	6,061	859	12,305	12,186	
2300 4981 70 70 0000 0 PERS Forfeiture Funds	0	0	6,974	2,325	3,200	3,799	(599)	5,000	5,000	
Total Revenues	**740,381**	**896,525**	**1,058,169**	**898,358**	**771,620**	**694,700**	**76,920**	**938,305**	**959,186**	**0**
Expenses										
2300 6000 70 70 0000 0 Salaries/Wages RT	143,748	107,925	126,774	126,149	136,220	70,823	65,397	131,025	129,214	
2300 6010 70 70 0000 0 Overtime	50,118	47,379	54,192	50,563	45,000	24,997	20,003	54,858	54,858	
2300 6100 70 70 0000 0 Payroll Taxes	14,766	11,780	14,343	13,630	12,952	7,254	5,698	14,220	14,082	
2300 6210 70 70 0000 0 Health Insurance	26,269	27,054	29,676	27,666	45,583	19,043	26,540	49,256	49,256	
2300 6211 70 70 0000 0 HRA	1,375	0	0	458	1,000	0	1,000	1,000	1,000	
2300 6215 70 70 0000 0 Dental Insurance	1,734	1,788	1,891	1,804	3,134	1,205	1,929	2,701	2,701	
2300 6220 70 70 0000 0 Life Insurance	822	343	1,078	748	960	381	579	813	813	
2300 6230 70 70 0000 0 PERS Employer	38,886	33,557	41,195	37,879	29,968	20,144	9,824	40,894	40,496	
2300 6231 70 70 0000 0 PERS on Behalf	8,017	5,039	11,562	8,206	6,920	6,061	859	12,305	12,186	
2300 6235 70 70 0000 0 Workers' Compensation	35,799	15,993	18,538	23,443	24,667	9,985	14,682	16,788	15,420	
2300 6240 70 70 0000 0 Unemployment Compensation	20,644	9,303	8,529	12,825		693	(693)			
2300 6250 70 70 0000 0 Employee Screening Port Dock	128	128	0	85	0	108	(108)	0	0	
2300 7110 70 70 0000 0 General Liability (Ins)	26,950	31,933	8,906	22,596	35,700	31,383	4,317	41,844	41,844	
2300 7130 70 70 0000 0 Advertising	847	0	0	282			0			
2300 7150 70 70 0000 0 Travel	(44)	0	12,080	4,012	2,220	0	2,220	2,900	2,900	
2300 7310 70 70 0000 0 Misc Supplies	940	492	696	709	1,000	661	339	1,000	1,000	
2300 7385 70 70 0000 0 Gas/Oil/Grease	12,712	12,663	15,946	13,774	12,000	8,962	3,038	15,000	15,000	
2300 7610 70 70 0000 0 Minor Tools & Equipment	412	918	2,984	1,438	1,500	71	1,429	1,500	1,500	
2300 7620 70 70 0000 0 Major Equipment	500	3,155	440	1,365	0	71,591	(71,591)	45,000	45,000	
2300 7630 70 70 0000 0 Leased Equipment	133,196	133,196	133,196	133,196	133,200	133,196	4	133,196	133,196	
2300 7710 70 70 0000 0 Telephone	2,626	2,506	2,572	2,568	1,700	2,091	(391)	2,500	2,500	
2300 7715 70 70 0000 0 Internet	2,228	1,560	2,085	1,958	1,400	1,638	(238)	2,000	2,000	
2300 7720 70 70 0000 0 Electricity	9,907	12,011	11,660	11,192	11,000	9,204	1,796	11,000	11,000	
2300 7730 70 70 0000 0 Heating Fuel	1,171	3,329	1,730	2,077	3,000	1,148	1,853	2,500	2,500	

FY21 Dock Budget Draft

Revenues	FY 17 Actual	FY 18 Actual	FY 19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
2300 7740 70 70 0000 0 Water/Sewer	1,007	1,205	1,943	1,385	1,950	1,457	493	1,950	1,950	
2300 7750 70 70 0000 0 Refuse	1,248	2,688	3,776	2,571	3,000	1,088	1,912	3,000	3,000	
2300 7790 70 70 0000 0 Building Maintenance Port Dock	408	0	0	136			0	6,000	6,000	
2300 8110 70 70 0000 0 Vehicle Maintenance	287	30	9	109	250	0	250	1,000	1,000	
2300 8120 70 70 0000 0 Equipment Maintenance	53,352	50,243	3,820	35,805	20,000	672	19,328	20,000	20,000	
2300 8130 70 70 0000 0 Dock Maintenance	19,492	276,389	86	98,656	7,000	0	7,000	7,000	7,000	
2300 8131 70 70 0000 0 Dock Damage Repairs	10,000	0	4,905	4,968			0			
2300 8210 70 70 0000 0 Required Inspections	724	0	892	539	2,000	0	2,000	2,000	2,000	
2300 9010 70 70 0000 0 Administrative Overhead	59,821	86,297	50,695	65,604	54,332	49,620	4,712	61,100	60,700	
2300 9955 70 70 0000 0 Transfer Out Equipment Rep	0	0	0	0			0			
2300 9990 70 70 0000 0 Dock Transfer to Harbor	0	121,240	65,850	62,363	68,598	69,115	(517)	76,378	76,378	
Total Expenses	**680,089**	**1,000,146**	**632,048**	**770,761**	**666,254**	**542,591**	**123,663**	**760,728**	**756,494**	**0**
Excess Revenue Over (Under) Expenditures	**60,292**	**(103,621)**	**426,122**	**127,597**	**105,366**	**152,109**	**(46,743)**	**177,577**	**202,692**	**0**

FY21 Harbor Operations Budget Draft

	FY 17 Actual	FY 18 Actual	FY 19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
2400 4210 70 71 0000 0 Harbor Lease Lots	20,103	21,033	23,745	21,627	20,418	29,362	(8,944)	30,000	30,000	
2400 4760 70 71 0000 0 Donations Port Harbor	0	0	0	0	0	2,016		0	0	
2400 4780 70 71 0000 0 Boat Harbor Fees	92,013	142,196	125,659	119,956	110,000	36,464	73,536	110,000	110,000	
2400 4790 70 71 0000 0 Miscellaneous Revenue	1,840	1,690	1,100	1,543	1,000	470	530	1,000	1,000	
2400 4800 70 71 0000 0 Docking/Moorage	18,263	4,135	8,610	10,336	10,000	350	9,650	10,000	10,000	
2400 4810 70 71 0000 0 Wharfage & Handling	5,403	541	0	1,981	3,000	0	3,000	3,000	3,000	
2400 4980 70 71 0000 0 PERS on Behalf	2,244	1,674	3,381	2,433	3,742	2,498	1,244	5,272	5,162	
2400 4981 70 71 0000 0 PERS Forfeiture Funds	0	0	1,979	660	1,600	1,607	0	2,000	2,000	
2400 4990 70 71 0000 0 Transfer from Dock	0	84,645	56,059	46,902	53,498	61,249	(7,751)	61,848	59,226	
Total Revenues	**139,866**	**255,914**	**220,533**	**205,438**	**203,258**	**134,017**	**71,265**	**223,120**	**220,388**	**0**
Expenses										
2400 6000 70 71 0000 0 Salaries/Wages RT	46,276	47,282	49,680	47,746	73,656	37,558	36,098	73,684	72,026	
2400 6010 70 71 0000 0 Overtime	3,427	4,595	6,628	4,883	5,000	4,540	460	5,957	5,957	
2400 6100 70 71 0000 0 Payroll Taxes	3,783	3,959	4,279	4,007	5,826	3,174	2,652	6,093	5,966	
2400 6210 70 71 0000 0 Health Insurance	4,936	5,684	7,034	5,885	9,699	7,075	2,624	19,370	19,370	
2400 6211 70 71 0000 0 HRA	0	0	0				0	500	500	
2400 6215 70 71 0000 0 Dental Insurance	292	382	381	352	609	363	246	998	998	
2400 6220 70 71 0000 0 Life Insurance	200	215	256	223	370	157	213	504	504	
2400 6230 70 71 0000 0 PERS Employer	10,884	11,159	12,057	11,367	16,204	8,302	7,902	17,521	17,156	
2400 6231 70 71 0000 0 PERS on Behalf	2,244	1,674	3,381	2,433	3,742	2,498	1,244	5,272	5,162	
2400 6235 70 71 0000 0 Workers' Compensation	4,219	2,208	2,174	2,867	3,209	1,317	1,892	3,056	2,784	
2400 6250 70 71 0000 0 Employee Screening	50	0	0	17	0	108	(108)	0	0	
2400 7060 70 71 0000 0 Contractual/Professional	38	92,900	9,500	34,146			0	0	0	
2400 7060 70 71 2113 0 Contractual/Professional Port Harbor	0	0	2,600	867			0			
2400 7060 70 71 2115 0 Contractual/Professional Port Harbor	0	0	24,500	8,167		21,163	(21,163)			
2400 7130 70 71 0000 0 Advertising	0	0	0				0			
2400 7135 70 71 0000 0 Memberships	150	525	150	275	250	573	(323)	250	250	
2400 7150 70 71 0000 0 Travel	0	105	1,681	595			0	2,000	2,000	
2400 7182 70 71 0000 0 Cash Over/Under Port Harbor	0	0	100	33			0			
2400 7310 70 71 0000 0 Miscellaneous Supplies	4,295	3,245	3,797	3,779	3,000	1,013	1,987	3,000	3,000	
2400 7340 70 71 0000 0 Uniforms	484	0	0	161	500	0	500	1,000	1,000	
2400 7385 70 71 0000 0 Gas.Oil. & Grease	726	763	1,486	992	1,500	1,548	(48)	1,200	1,200	
2400 7610 70 71 0000 0 Minor Tools & Equipment	2,034	1,305	1,075	1,471	1,200	373	827	1,200	1,200	
2400 7710 70 71 0000 0 Telephone	1,299	897	1,255	1,150	1,000	915	85	1,000	1,000	
2400 7715 70 71 0000 0 Internet	792	780	1,097	890	715	819	(104)	715	715	

FY21 Harbor Operations Budget Draft

	FY 17 Actual	FY 18 Actual	FY 19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
2400 7720 70 71 0000 0 Electricity	6,666	7,647	10,080	8,131	8,500	6,759	1,741	8,500	8,500	
2400 7730 70 71 0000 0 Heating Fuel	4,260	2,029	7,475	4,588	8,000	6,019	1,981	6,500	6,500	
2400 7740 70 71 0000 0 Water/Sewer	5,211	5,862	6,218	5,764	6,300	4,656	1,644	6,300	6,300	
2400 7750 70 71 0000 0 Refuse	12,624	24,016	35,136	23,925	20,000	17,792	2,208	25,000	25,000	
2400 7790 70 71 0000 0 Building Maintenance	1,638	1,278	206	1,041	4,000	431	3,569	4,200	4,200	
2400 7790 70 71 0000 0 Building Maint Harbor Rental Prop	0	0	9,478	3,159			0			
2400 7910 70 71 0000 0 Computer Hardware Port Harbor	0	84	0	28			0			
2400 8110 70 71 0000 0 Vehicle Maintenance	3,434	35	840	1,437	2,000	118	1,882	2,000	2,000	
2400 8120 70 71 0000 0 Equipment Maintenance	4,788	4,939	263	3,330	3,000	1,504	1,496	1,000	1,000	
2400 8135 70 71 0000 0 Bulkhead\Ramp Materials	1,847	5,444	6,716	4,669	5,000	516	4,484	5,000	5,000	
2400 8210 70 71 0000 0 Required Inspections	362	923	361	549	1,500	0	1,500	1,500	1,500	
2400 9010 70 71 0000 0 Administrative Overhead	13,890	25,979	21,297	20,389	18,478	14,123	4,355	19,800	19,600	
Total Expenses	**140,848**	**255,914**	**231,178**	**209,314**	**203,258**	**143,413**	**59,845**	**223,120**	**220,388**	**0**
Excess Revenue Over (Under) Expenditures	**(982)**	**0**	**(10,646)**	**(3,876)**	**0**	**(9,397)**	**74,172**	**0**	**0**	**0**

FY21 Harbor Ice Machine Budget Draft

	FY 17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
2400 4785 70 72 0000 0 Ice Machine Fees	0	0	6,256	2,085	1,200	3,940	(2,740)	4,000	4,000	
2400 4785 70 72 0000 1 Ice Machine Fees	5,027	2,990		4,009			0	-	-	
2400 4990 70 72 0000 0 Transfer from Dock		28,498		28,498	2,800	0	2,800	-	-	
Total Revenues	**5,027**	**31,488**	**6,256**	**14,257**	**4,000**	**3,940**	**60**	**4,000**	**4,000**	**-**
Expenses										
2400 7610 70 72 0000 0 Minor Tools & Equipment							0		-	
2400 7720 70 72 0000 0 Electricity	2,018	645	1,936	1,533	3,000.00	3,512	(512)	1,500	1,500	
2400 7790 70 72 0000 0 Building Maintenance Port Ice Machine		2,124		2,124	1,000.00	-	1,000	-	-	
2400 8120 70 72 0000 0 Equipment Maintenance		28,719		28,719			0	-	-	
Total Expenses	**2,018**	**31,488**	**1,936**	**11,814**	**4,000**	**3,512**	**488**	**1,500**	**1,500**	**-**
Revenues over Expenses	**3,009**	**0**	**4,320**	**2,443**	**0**	**428**	**(428)**	**2,500**	**2,500**	**-**

FY21 Harbor Bathhouse Budget Draft

	FY 17 Actual	FY 18 Actual	FY 19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
2400 4786 70 73 0000 0 Bathhouse Fees	495	1,012	1,403	970	1,000	524	476	1,000	1,000	
2400 4990 70 73 0000 0 Transfer from Dock	0	8,097	9,791	5,963	13,300	7,866	5,434	13,000	13,000	
Total Revenues	**495**	**9,109**	**11,194**	**6,933**	**14,300**	**8,390**	**5,910**	**14,000**	**14,000**	**-**
Expenses										
2400 7310 70 73 0000 0 Miscellaneous Supplies	903	317	25	415	500	323	177	500	500	
2400 7720 70 73 0000 0 Electricity	774	846	1,641	1,087	700	1,326	(626)	1,400	1,400	
2400 7730 70 73 0000 0 Heating Fuel	2,304	1,756	2,749	2,270	2,200	2,195	5	2,200	2,200	
2400 7740 70 73 0000 0 Water/Sewer	1,848	1,991	1,970	1,936	2,500	1,311	1,189	2,500	2,500	
2400 7780 70 73 0000 0 Janitorial	5,550	4,200	4,800	4,850	5,000	3,600	1,400	5,000	5,000	
2400 7790 70 73 0000 0 Building Maintenance	662	0	9	224	2,200	10	2,190	2,200	2,200	
2400 8210 70 73 0000 0 Required Inspections	0	0	0	0	200	0	200	200	200	
Total Expenses	**12,042**	**9,109**	**11,194**	**10,782**	**13,300**	**8,766**	**4,534**	**14,000**	**14,000**	**0**
Excess Revenue Over (Under) Expenditures	**(11,547)**	**0**	**0**	**(3,849)**	**1,000**	**(376)**	**1,376**	**-**	**-**	**-**

FY21 Public Safety E911 Budget

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
2550 4435 20 21 0000 0 E911 Revenue	74,882	71,118	7,099	51,033	78,000	50,931	27,069	75,000	75,000	
2550 4700 20 21 0000 0 Investment Income			4,575	4,575			-	-	-	
Total Revenues	**74,882**	**71,118**	**11,675**	**52,558**	**78,000**	**50,931**	**27,069**	**75,000**	**75,000**	**-**
Expenses										
2550 7620 20 21 0000 0 Major Equipment					-	-	-	-	0	
2550 7920 20 21 0000 0 Computer Software Dispatch			4,956	4,956	6,600	-	6,600	6,000	6,000	
2550 9991 20 20 0000 0 Transfer to GF	49,026	47,307	51,139	49,157	51,000	-	51,000	51,000	51,000	
Total Expenses	**49,026**	**47,307**	**56,095**	**50,809**	**57,600**	**-**	**57,600**	**57,000**	**57,000**	**-**

FY21 Senior Center Department Budget Draft

Funds (2600, 2610, 3403, 3413)	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
XXXX 4211 42 44 7100 1 Room Rental	15,403	14,560.00	10,900	13,621	10,000	2,850	7,150	10,000	10,000	
XXXX 4212 42 44 7100 1 Apartment Rental					10,200	50	10,150			
XXXX 4213 42 44 7100 1 Office Rental	14,965	16,410.00	14,920	15,432	16,320	10,900	5,420	15,000	15,000	
XXXX 4760 42 44 7100 1 Donations/Contributions	363	546.00	451	453	500	350	150	500	500	
XXXX 4761 42 44 7100 1 Rides & Donations	1,628	1,471.00	1,757	1,619	1,500	883	617	1,000	1,000	
XXXX 4762 42 44 7100 1 Congregate Meals	5,476	7,108.20	6,200	6,262	5,000	3,435	1,565	5,500	5,500	
XXXX 4763 42 44 7100 1 Home Delivered Meals	938	597.00	790	775	500	330	170	500	500	
XXXX 4764 42 44 7100 1 Guest Meals	1,963	1,305.00	1,316	1,528	1,400	956	444	1,500	1,500	
XXXX 4766 42 44 7100 1 Fundraising	1,170	273.00	-	481	1,200	921	279	1,000	1,000	
XXXX 4767 42 44 7100 1 Aluminum Recycle	2,393	1,984.70	-	1,459	2,400		2,400	-	-	
XXXX 4790 42 44 7100 1 Miscellaneous Revenue	359	26.00	4	129	-	6	(6)	-	-	
XXXX 4980 42 44 7100 1 PERS on Behalf	4,430	3,283.23	7,260	4,991	5,081	5,684	(603)	8,226	8,226	
XXXX 4981 42 44 7100 1 PERS Forfeiture Funds	-	-	4,335	1,445	-	3,393	(3,393)	4,300	4,300	
XXXX 4990 42 44 7100 1 Transfer from Gen Fund	114,477	161,592.14	163,655	146,575	137,228	86,348	50,880	130,894	130,894	
340X 4600 42 44 7100 1 NTS Grant	122,459	120,883.55	125,575	122,973	122,459	88,948	33,511	125,000	125,000	
341X 4600 42 44 7100 1 NSIP Grant	6,704	8,944.25	9,683	8,444	4,000	1,824	2,176	6,000	6,000	
Total Revenues	**292,728**	**338,984**	**346,847**	**326,186**	**317,788**	**206,879**	**110,909**	**309,420**	**309,420**	**-**
Expenses										
XXXX 6000 42 44 7100 1 Salaries/Wages RT	98,425	101,060.07	117,720	105,735	127,028	92,037	34,991	124,262	124,262	
XXXX 6010 42 44 7100 1 Overtime	-	110	-	37	-		-	-	-	
XXXX 6100 42 44 7100 1 Payroll Taxes	7,264	7,483	8,640	7,796	9,718	6,859	2,859	9,506	9,506	
XXXX 6210 42 44 7100 1 Health Insurance	25,936	26,315	32,695	28,315	27,298	19,122	8,176	27,338	27,338	
XXXX 6211 42 44 7100 1 HRA	1,250	-	-	417	500	1,936	(1,436)	2,000	2,000	
XXXX 6215 42 44 7100 1 Dental Insurance	1,795	1,793	2,248	1,946	1,937	1,212	725	1,743	1,743	
XXXX 6220 42 44 7100 1 Life Insurance	529	646	595	590	707	477	230	796	796	
XXXX 6230 42 44 7100 1 PERS Employer	21,523	22,012	26,010	23,182	27,946	18,828	9,118	3,814	3,814	
XXXX 6231 42 44 7100 1 PERS on Behalf	4,430	3,283	7,260	4,991	5,081	5,684	(603)	8,226	8,226	
XXXX 6235 42 44 7100 1 Workers' Compensation	6,701	4,187	3,863	4,917	2,805	2,331	474	3,423	3,423	
XXXX 6250 42 44 7100 1 Employee Screening					200	20	180	200	200	
XXXX 7110 42 44 7100 1 General Liability (Ins)	8,588	6,942	10,145	8,558	10,000	10,134	(134)	16,891	16,891	
XXXX 7135 42 44 7100 1 Subscripts & Members	-	-	12	4	-		-	-	-	
XXXX 7155 42 44 7100 1 Training					1,500	10	1,490	800	800	
XXXX 7300 42 44 7100 1 Office Supplies	304	148	440	297	500	100	400	500	500	
XXXX 7305 42 44 7100 1 Craft Supplies					500		500	200	200	
XXXX 7315 42 44 7100 1 Postage & Freight	138	144	144	142	500	150	350	200	200	
XXXX 7320 42 44 7100 1 Food Items	18,427	20,470	44,509	27,802	31,000	9,447	21,553	24,800	24,800	
XXXX 7325 42 44 7100 1 Household Supplies	684	6,755	2,024	3,154	1,000	526	475	1,000	1,000	
XXXX 7326 42 44 7100 1 Fundraising Supplies					-		-	-	-	

FY21 Senior Center Department Budget Draft

Funds (2600, 2610, 3403, 3413)	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
XXXX 7350 42 44 7100 1 Propane	922	1,279	2,023	1,408	1,000	125	875	1,400	1,400	
XXXX 7385 42 44 7100 1 Gas/Oil/Grease	4,106	4,708	5,916	4,910	2,500	5,305	(2,805)	5,000	5,000	
XXXX 7610 42 44 7100 1 Minor Tools & Equiip	-	-	34	11	50		50	1,600	1,600	
XXXX 7615 42 44 7100 1 Safety Equiip						341				
XXXX 7710 42 44 7100 1 Telephone	4,221	3,030	4,282	3,844	3,250	3,203	47	4,000	4,000	
XXXX 7715 42 44 7100 1 Internet	1,481	1,416	1,380	1,426	1,440	1,035	405	1,440	1,440	
XXXX 7720 42 44 7100 1 Electricity	14,798	13,769	10,153	12,907	9,000	8,753	247	13,000	13,000	
XXXX 7730 42 44 7100 1 Heating Fuel	9,415	8,304	13,594	10,438	9,200	10,049	(849)	12,000	12,000	
XXXX 7740 42 44 7100 1 Water/Sewer	7,816	8,794	9,311	8,640	9,400	6,983	2,417	9,400	9,400	
XXXX 7750 42 44 7100 1 Refuse	2,544	3,168	3,328	3,013	3,000	2,176	824	3,000	3,000	
XXXX 7780 42 44 7100 1 Janitorial	-	-	140	47	-			-	-	
XXXX 7790 42 44 7100 1 Building Maintenance	227	818	-	348	1,000	2,841	(1,841)	1,000	1,000	
XXXX 8110 42 44 7100 1 Vehicle Maintenance	1,783	1,944	3,207	2,311	1,000	1,949	(949)	2,000	2,000	
XXXX 8120 42 44 7100 1 Equip Maintenance	-	125	-	42	1,500	26	1,474	300	300	
XXXX 8210 42 44 7100 1 Required Insp.	2,150	2,072	684	1,635	500	2,432	(1,932)	2,200	2,200	
XXXX 8710 42 44 7100 1 Construction	-	46,351	-	15,450				-	-	
XXXX 9010 42 44 7100 1 Admin Overhead	9,962	40,024	29,848	26,611	29,506	21,018	8,488	27,381	27,381	
Total Expenses	**255,418**	**337,149**	**340,204**	**310,924**	**320,566**	**235,107**	**85,800**	**309,420**	**309,420**	**-**
Revenues over/(under)	**37,310**	**1,835**	**6,643**	**15,262**	**(2,778)**	**(28,229)**	**25,110**	**-**	**-**	**-**

FY21 Mary Carlson Estate Department Budget

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
6100 4700 45 45 0000 3 Investment Income	(149)	1,443	8,580	3,291	3,000	7,099	(4,099)	7,000	7,000	-
6100 4790 45 45 0000 0 Misc Rev	788	-	11	266	-	-	-	-	-	-
Total Revenues	**640**	**1,443**	**8,591**	**3,558**	**3,000**	**7,099**	**(4,099)**	**7,000**	**7,000**	**-**
Expenses										
6100 7110 45 45 0000 3 General Liability (Ins)	859	694	830	794	800	811	(11)	1,351	1,351	-
6100 7130 45 45 0000 0 Advertising	400	-	-	133	-	-	-	-	-	-
6100 7300 45 45 0000 3 Supplies	277	-	-	92	-	-	-	-	-	-
6100 7315 45 45 0000 3 Postage	1,198	-	-	399	-	-	-	-	-	-
6100 7720 45 45 0000 0 Electricity	48	-	-	16	-	-	-	-	-	-
6100 7720 45 45 0000 3 Electricity	533	582	533	550	600	441	159	600	600	-
6100 7730 45 45 0000 3 Heating Fuel	199	0	0	66	-	-	-	-	-	-
6100 7740 45 45 0000 3 Water/Sewer	-	-	-	-	-	-	-	-	-	-
6100 7790 45 45 0000 0 Building Maintenance	13,767	-	-	4,589	-	-	-	-	-	-
6100 7790 45 45 0000 3 Building Maintenance	27,600	7	-	9,202	-	-	-	-	-	-
6100 9010 45 45 0000 0 Admin OH	4,488	129	150	1,589	140	125	15	195	195	-
6100 9991 45 45 0000 0 Transfer to GF - Library	-	0	0	-	4,000	-	4,000	-	-	-
Total Expenses	**49,370**	**1,412**	**1,513**	**17,432**	**5,540**	**1,377**	**4,163**	**2,146**	**2,146**	**-**
Excess Revenue Over (Under)	**(48,730)**	**30**	**7,078**	**(13,874)**	**(2,540)**	**5,722**	**(8,262)**	**4,854**	**4,854**	**-**

FY21 Ambulance Replacement Fund Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 Actual as of 12/31/2019	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
7110 4990 20 27 0000 0 Transfer from GF	60,500	60,500	6,664	42,555	60,000	14,617	45,384	60,000	60,000	
Total Revenues	**60,500**	**60,500**	**6,664**	**42,555**	**60,000**	**14,617**	**45,384**	**60,000**	**60,000**	**0**
Expenses										
7110 6000 20 27 0000 0 Salaries			2,987	2,987	49,664	9,242	40,422	0	0	
7110 6010 20 27 0000 0 O/T			220	220	0	1,172	(1,172)	0	0	
7110 6100 20 27 0000 0 Payroll Taxes			245	245	4,800	797	4,003	0	0	
7110 6235 20 27 0000 0 Work Comp			11	11	536	166	370	0	0	
7110 62XX 20 27 0000 0 Fringe Benefits							0	0	0	
7110 7620 20 27 0000 0 Major Equipment	284,913	7,324		146,118			0	280,000	280,000	
7110 8335 20 27 0000 0 Volunteer Stipend	1,270	1,780	3,200	2,083	5,000	3,240	1,760	5,000	5,000	
Total Expenses	**286,183**	**9,104**	**3,200**	**99,496**	**60,000**	**14,617**	**45,384**	**285,000**	**285,000**	**0**
Excess Revenue Over (Under) Expenditures	**(225,683)**	**51,396**	**3,464**	**(56,941)**	**0**	**0**	**0**	**(225,000)**	**(225,000)**	**0**

FY21 Bond Projects Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
7131 4660 30 33 0000 0 Bond Revenue				-	-	-	-	2,386,959	2,386,959	
7132 4660 20 27 0000 0 Bond Revenue				-	-	-	-	600,000	600,000	
Total Revenues	-	-	-	-	-	-	-	**2,986,959**	**2,986,959**	-
Expenses										
7131 7060 30 33 3021 0 Contract Labor Streets	-	-	-	-	155,000	-	155,000	2,386,959	2,386,959	
7131 7185 30 33 0000 0 Streets Bond Principle	-	-	-	-	90,000	-	90,000			
7132 6000 20 27 3023 0 Salaries Firehall	-	-	-	-	-	37	(37)			
7132 6100 20 27 3023 0 Payroll Taxes Firehall	-	-	-	-	-	3	(3)			
7132 7060 20 27 3023 0 Contract Labor Firehall	-	-	-	-	-	2	(2)			
7132 6235 20 27 3023 0 Worker's Comp Firehall	-	-	-	-	2,200	417	1,783			
7132 7060 20 27 3023 0 FireHall Contract Labor	-	-	-	-	27,673	-	27,673	600,000	600,000	
	-	-	-	-	15,000	-	15,000			
Total Expenses	-	-	-	-	**289,873**	**458**	**289,415**	**2,986,959**	**2,986,959**	-
Excess Revenue Over (Under)	-	-	-	-	**(289,873)**	**(458)**	**(289,415)**	-	-	-

FY21 Capital Projects, Large Projects Budget Draft

	FY20 Budget	FY20 as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve	ANTHC Fund 3009	MMG 28308	ADEC Loan Application in progress	SRF Loan Application in progress	Denali Commission
Revenues											
7140 4990 00 00 0000 0 Transfer from General Fund	291,200	156,322	134,878	71,000	71,000	-					
Total Revenues	**291,200**	**156,322**	**134,878**	**71,000**	**71,000**	**-**	**-**	**-**	**-**	**-**	**-**
Expenses											
					-	-					
7140 7060 30 61 3022 0 Water System Imp (CIP#4)	34,000	-	(34,000)	-	-	-		1,059,020		600,000	
7140 8520 30 61 3022 0 Eng. Design	-	-	-	-	-	-					
7140 7060 30 62 4511 0 Lagoon Aeration (CIP#1)	75,000	-	(75,000)	50,000	50,000	-	167,235		650,000		
7140 7060 30 62 4512 0 Contractual Professional	-	11,809	11,809	-	-	-					
7140 8520 30 62 0000 0 Sewer	-	701	701	-	-	-					
7140 ???? 30 81 3110 0 Landfill New Cell	-	-	-	-	-	-					
7140 7060 30 81 3120 0 Landfill Groundwater Well (CIP#3)	20,000	(55,531)	(75,531)	16,000	16,000	-				366,897	
7140 6000 70 71 2114 0 Bingman Cleanup Salaries	-	38,731	38,731	-	-	-					
7140 6010 70 71 2114 0 Payroll taxes	-	1,214	1,214	-	-	-					
7140 6100 70 71 2114 0 Overtime	-	3,056	3,056	-	-	-					
7140 6235 70 71 2114 0 WC	-	1,855	1,855	-	-	-					
7140 7060 70 71 2114 0 Contractual/Professional	-	82,268	82,268	-	-	-					
7140 7310 70 71 2114 0 Supplies	-	209	209	-	-	-					
7140 7610 70 71 2114 0 Minor Tools & Equipment	-	2,370	2,370	-	-	-					
1000 7060 20 20 3016 0 PS Fire Suppression (CIP#2)	5,000	-	(5,000)	5,000	5,000	-					
1000 7060 30 33 3021 0 Contractual professional	-	8,738	8,738	-	-	-					
Harbor Floats (CIP#6) (projected 5.2M searching for funding source)	-	-	-		-	-					
			-		-	-					
			-		-	-					
Total Expenses	**134,000**	**95,419**	**(38,581)**	**71,000**	**71,000**	**-**	**167,235**	**1,059,020**	**650,000**	**966,897**	**-**

FY21 Debt Service Budget Draft

	FY17 Actual	FY18 Actual	FY19 Actual	3 Year Average	FY20 Budget	FY20 as of 03/31/2020	FY20 Variance	FY21 Dept Request	FY21 Manager Approve	FY21 Council Approve
Revenues										
8100 4700 00 00 0000 0 Investment Income	-	-	-	-	-	31,479	(31,479)	50,000	50,000	
8100 4620 50 52 0000 0 SOA Reimbursement	659,060	802,105	744,231	-	371,100	313,497	(31,479)	-	-	
8100 4990 20 27 0000 0Trans from GF - Firehall	-	-	-	-	42,673	13,798	28,875	47,000	47,000	
8100 4990 30 00 0000 0 Trans from GF - Loans	-	-	-	-	-	-	-	68,000	68,000	
8100 4990 30 33 0000 0Trans from GF - Streets	-	-	-	-	238,594	72,594	166,000	186,500	186,500	
8100 4990 50 52 0000 0 Trans from GF - School Bond	531,586	344,045	319,219	398,283	689,450	578,878	110,572	1,061,550	1,061,550	
Total Revenues	**1,190,646**	**1,146,150**	**1,063,450**	**398,283**	**1,341,817**	**1,010,247**	**242,488**	**1,413,050**	**1,413,050**	**-**
Expenses										
8100 7184 20 27 0000 0 Fire Hall Bond Interest					27,673	13,798	13,875	27,000	27,000	
8100 7184 30 33 0000 0 Street Bond Interest					148,594	72,594	76,000	141,500	141,500	
8100 7184 50 52 0000 0 School Bond Interest	495,646	421,150	378,450	431,749	350,550	182,375	168,175	321,550	321,550	
8100 7185 20 27 0000 0 Fire Hall Bond Principal					15,000	-	15,000	20,000	20,000	
8100 7185 30 00 0000 0 SRF Loan payments	-	-	-	-	-	-	-	68,000	68,000	
8100 7185 30 33 0000 0 Street Bond Principal					90,000	-	90,000	95,000	95,000	
8100 7185 50 52 0000 0 School Bond Principal	695,000	725,000	685,000	701,667	710,000	710,000	-	740,000	740,000	
Total Expenses	**1,190,646**	**1,146,150**	**1,063,450**	**1,133,415**	**1,341,817**	**978,767**	**363,050**	**1,413,050**	**1,413,050**	**-**
Excess Revenue Over (Under)	**-**	**-**	**-**	**(735,132)**	**-**	**31,479**	**(120,562)**	**-**	**-**	**-**

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CITY OF DILLINGHAM
FY 2021 Revenues

		FY17 Actual	FY18 Actual	FY19 Actual	3 yr Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Manager Recommend	F&B Recommend	FY21 Council Approved
GENERAL FUND REVENUES											
6% SALES TAX	1000 4010 10 00 0000 0	2,510,094	2,707,213	3,144,646	2,787,318	2,800,000	2,040,488	759,512	3,200,000		
10% ALCOHOL SALES TAX	1000 4020 10 00 0000 0	287,562	312,518	315,933	305,337	300,000	210,011	89,989	300,000		
10% TRANSIENT LODGING TAX	1000 4030 10 00 0000 0	80,286	92,455	115,444	96,062	95,000	45,284	49,716	95,000		
6% GAMING SALES TAX	1000 4060 10 00 0000 0	78,546	77,982	93,170	83,232	75,000	42,360	32,640	80,000		
TOBACCO TAX	1000 4070 10 00 0000 0			333,412	333,412	280,000	218,010	61,990	340,000		
PENALTY/INTEREST (Sales Tax)	1000 4011 10 00 0000 0	17,909	9,974	13,598	13,827	10,000	13,354	(3,354)	15,000		
REAL PROPERTY TAX	1000 4040 10 00 0000 0	1,675,102	1,866,450	2,025,921	1,855,825	2,100,000	2,101,391	(1,391)	2,383,000		
PERSONAL PROPERTY TAX	1000 4050 10 00 0000 0	546,598	524,625	494,088	521,770	520,000	514,554	5,446	519,000		
PENALTY AND INTEREST (Property Tax)	1000 4051 10 00 0000 0	39,555	49,079	56,709	48,448	50,000	58,103	(8,103)	55,000		
TELEPHONE Gross Receipts Tax (3%)	1000 4430 00 00 0000 0	62,525	69,625	66,176	66,109	65,000	-	65,000	65,000		
RAW FISH TAX (State)	1000 4420 00 00 0000 0	167,849	398,350	443,905	336,701	350,000	772,264	(422,264)	620,000		
SHARED FISHERIES BUSINESS	1000 4425 00 00 0000 0	36,610	18,650	32,171	29,143	28,000	-	28,000	28,000		
COMMUNITY SHARING	1000 4410 00 00 0000 0	132,833	133,547	120,889	129,090	108,732	108,732	(0)	-		
PAYMENT IN LIEU OF TAXES	1000 4450 00 00 0000 0	446,018	450,803	459,841	452,221	466,164	478,044	(11,880)	450,000		
CARES Funding	1000 4650 20 59 0000 0	-	-	-	-	-	-	-	96,281		
JAIL CONTRACT + TSA	1000 4650 20 24 0000 0	526,851	545,777	555,238	542,622	567,000	416,429	150,572	587,000		
AMBULANCE FEES	1000 4730 20 27 0000 0	57,414	74,207	48,931	60,184	60,000	30,964	29,036	60,000		
RENTAL INCOME - REAL PROPERTY	1000 4210 10 00 0000 0	45,115	43,955	33,610	40,893	43,000	12,450	30,550	35,000		
ADMINISTRATIVE OVERHEAD	1000 4970 00 00 0000 0	223,368	279,993	208,426	237,263	195,911	133,666	62,245	219,676		
PERS ON BEHALF	1000 4980 00 00 0000 0	103,800	72,206	144,088	106,698	125,267	130,738	(5,471)	174,058		
PERS FORFEITURE FUND	1000 4981 00 00 0000 0			85,836	85,836	88,000	71,397	16,603	95,000		
Subtotal		7,038,036	7,727,409	8,792,030	8,131,990	8,327,074	7,398,237	928,837	9,417,015	-	-
PILT - BBHA	1000 4041 10 00 0000 0	1,175	-	-	392	2,000	-	2,000	2,000		
FORECLOSED PROPERTY REV	1000 4049 10 19 0000 0	-	-	13,596	4,532	-	3,758	(3,758)	4,000		
BUSINESS LICENSE	1000 4110 10 00 0000 0	13,675	14,975	16,830	15,160	15,000	15,550	(550)	16,000		
BUSINESS LICENSE PENALTY	1000 4111 10 00 0000 0	3,325	2,425	4,494	3,415	1,500	3,525	(2,025)	3,500		
DOG LICENSE & FEES	1000 4130 20 26 0000 0	955	1,680	1,195	1,277	1,200	935	265	1,200		
LAND USE PERMITS	1000 4140 10 18 0000 0	1,344	333	760	812	950	225	725	800		
TOBACCO LICENSE	1000 4170 10 00 0000 0		-	500	250	450	300	150	450		
TOBACCO LICENSE Penalty	1000 4171 10 00 0000 0	-	-	-	-	-	75	(75)	-		
RENTAL INCOME (Room/Facility)	1000 4211 10 00 0000 0	1,960	1,250	400	1,203	1,500	400	1,100	1,000		
RENTAL INCOME	1000 4211 10 43 0000 0	-	-	2,800	933	2,000	295	1,705	-		
APARTMENT RENT (Construction projects)	1000 4212 10 18 0000 0	-	-	-	-	-	-	-	25,500		
MOTOR VEHICLE TAX	1000 4440 00 00 0000 0	32,917	-	47,915	26,944	30,000	28,238	1,762	30,000		
LIQUOR LICENSE	1000 4460 00 00 0000 0	5,200	4,000	4,600	4,600	4,500	-	4,500	4,000		
MARIJUANA LICENSE	1000 4470 00 00 0000 0			1,300	1,300	1,000	600	400	1,000		
COURT HEARING ASSISTANCE CONTRACT	1000 4650 20 24 0000 0	-	-	-	-	-	-	-	20,000		
JOINT LIBRARY AGREEMENT	1000 4650 40 41 0000 0	8,000	5,000	5,000	6,000	8,000	5,000	3,000	5,000		
INVESTMENT INCOME	1000 4700 00 00 0000 0	2,343	9,032	78,636	30,004	10,000	47,544	(37,544)	35,000		
DOCUMENT COPIES	1000 4705 10 18 0000 0	22	10	-	11	150	-	150	-		
EQUIPMENT SALES	1000 4710 00 00 0000 0	-	-	992	331				400		
COMMISSARY REVENUE	1000 4720 20 24 0000 0	4,606	3,650	4,037	4,098	5,000	2,240	2,760	5,000		
FINGERPRINTS, ETC	1000 4721 20 24 0000 0	915	1,035	1,055	1,002	1,000	470	530	1,000		
REPORTS TO PUBLIC	1000 4722 20 21 0000 0	140	250	340	243	250	120	130	250		
COURT DEPOSITS	1000 4723 20 20 0000 0	4,703	21,257	6,514	10,825	10,000	3,476	6,524	6,000		
TITLE 47 USER FEES	1000 4725 20 24 0000 0	9,635	14,952	13,160	12,582	12,000	18,597	(6,597)	15,000		
DMV COMMISSION REVENUE	1000 4726 20 25 0000 0	43,233	36,462	34,410	38,035	30,000	13,332	16,668	25,000		
PLATTING FEES	1000 4740 10 18 0000 0	240	640	120	333	500	250	250	500		
ACO - DONATIONS	1000 4760 20 26 0000 0	170	290	50	170	100	-	100	100		
FIRE DEPT - DONATIONS	1000 4760 20 27 0000 0	2,030	-	15	682	500	15	485	100		
DONATIONS	1000 4760 40 41 0000 0	3,033	2,353	151	1,846	3,000	3,032	(32)	1,500		
LIBRARY FINES & FEES	1000 4765 40 41 0000 0	4,191	6,178	5,501	5,290	4,500	2,942	1,558	4,000		

CITY OF DILLINGHAM
FY 2021 Revenues

		FY17 Actual	FY18 Actual	FY19 Actual	3 yr Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Manager Recommend	F&B Recommend	FY21 Council Approved
MISCELLANEOUS REVENUE	1000 4790 00 00 0000 0	45,109	12,544	2,484	20,046	15,000	1	14,999	4,000		
MISCELLANEOUS REVENUE - CLERK	1000 4790 10 12 0000 0	-	-	-	-	-	1,000	(1,000)	-		
INSURANCE PROCEEDS	1000 4960 00 00 0000 0	-	-	-	-	-	2,000	(2,000)	-		
INSURANCE PROCEEDS	1000 4960 30 33 0000 0	-	-	-	-	-	2,125	(2,125)	-		
Subtotal		188,920	138,316	246,856	192,314	160,100	156,046	4,055	212,300	-	-
Total General Fund		**7,226,956**	**7,865,726**	**9,038,886**	**8,324,305**	**8,487,174**	**7,554,283**	**932,891**	**9,629,315**	**-**	**-**
SPECIAL REVENUE FUNDS											
SRF - WATER											
WATER HOOKUP FEE	2100 4320 30 61 0000 0	160	120	235	172	4,300	4,056	244	2,000		
CONSUMER SALES, RESIDENT	2100 4330 30 61 0000 0	93,266	99,788	103,060	98,705	99,418	74,665	24,753	99,500		
CONSUMER SALES, COMMERCIAL	2100 4335 30 61 0000 0	101,878	119,541	119,663	113,694	113,461	84,121	29,340	112,000		
PENALTY AND INTEREST	2100 4490 30 61 0000 0	8,011	9,977	13,188	10,392	8,000	8,168	(168)	9,000		
STATE PERS ON BEHALF	2100 4980 30 61 0000 0	2,137	1,651	3,780	2,523	3,369	2,795	574	3,944		
PERS FORFEITURE FUND	2100 4981 30 61 0000 0			2,260	2,260	2,300	2,059	241	2,300		
Subtotal		205,452	231,077	242,186	227,745	230,848	175,864	54,984	228,744	-	-
SRF - SEWER											
SEWER CONNECT FEE	2100 4350 30 62 0000 0	200	150	245	198	(1,750)	40	(1,790)	200		
CONSUMER SALES, RESIDENT	2100 4360 30 62 0000 0	182,461	174,034	170,142	175,546	185,000	140,710	44,290	187,500		
CONSUMER SALES, COMMERCIAL	2100 4365 30 62 0000 0	161,047	186,388	185,984	177,806	186,533	139,737	46,796	186,300		
WASTEWATER DUMPING	2100 4366 30 62 0000 0		52,330	53,495	52,913	35,000	12,044	22,956	16,000		
PENALTY AND INTEREST	2100 4490 30 62 0000 0	10,418	16,868	20,602	15,963	16,000	13,923	2,077	18,000		
MISCELLANEOUS REVENUE	2100 4790 30 62 0000 0		-	-	-	-	303	(303)	-		
STATE PERS ON BEHALF	2100 4980 30 62 0000 0	3,288	1,771	3,772	3,265	3,369	2,248	1,121	3,944		
STATE PERS FORFEITURE FUND	2100 4981 30 62 0000 0			2,272	2,272	2,400	1,712	688	2,300		
Subtotal		357,413	431,542	436,513	427,963	426,552	310,717	115,835	414,244	-	-
SRF - LANDFILL											
LANDFILL FEES	2200 4770 30 81 0000 0	123,208	223,283	236,822	194,438	255,000	158,750	96,250	225,000		
STATE PERS ON BEHALF	2200 4980 30 81 0000 0	7,254	5,092	10,826	7,724	8,677	6,581	2,096	11,975		
STATE PERS FORFEITURE FUND	2200 4981 30 81 0000 0			6,397	6,397	6,700	5,260	1,440	6,700		
Subtotal		130,462	228,374	254,045	208,558	270,377	170,591	99,786	243,675	-	-
SRF - DOCK											
INVESTMENT INCOME	2300 4700 70 70 0000 0	585	1,688	19,797	7,357	2,500	6,586	(4,086)	7,000		
MISCELLANEOUS REVENUE	2300 4790 70 70 0000 0	32,180	7,305	7,045	15,510	4,000	3,720	280	8,000		
DOCKING/MOORAGE	2300 4800 70 70 0000 0	52,646	64,176	85,524	67,449	75,000	64,786	10,214	80,000		
WHARFAGE AND HANDLING	2300 4810 70 70 0000 0	533,686	655,952	676,074	621,904	575,000	486,674	88,326	715,000		
LABOR INCOME	2300 4820 70 70 0000 0	5,697	7,223	7,590	6,837	5,000	8,445	(3,445)	7,000		
FUEL FLOWAGE FEE	2300 4830 70 70 0000 0	59,322	48,186	108,116	71,875	55,000	69,923	(14,923)	80,000		
EQUIPMENT RENTAL	2300 4840 70 70 0000 0	38,246	39,865	49,193	42,435	45,000	44,705	295	45,000		
INSURANCE PROCEEDS	2300 4960 70 70 0000 0	10,000	67,091	86,294	54,462		-	-	-		
STATE PERS ON BEHALF	2300 4980 70 70 0000 0	8,017	5,039	11,562	7,996	6,920	5,722	1,198	12,186		
STATE PERS FORFEITURE FUND	2300 4981 70 70 0000 0			6,974	6,974	3,200	3,799	(599)	5,000		
Subtotal		740,381	896,525	1,058,169	902,798	771,620	694,361	77,259	959,186	-	-
SRF - HARBOR											
HARBOR LEASE LOTS	2400 4210 70 71 0000 0	20,103	21,033	23,745	21,627	20,418	29,362	(8,944)	30,000		
DONATIONS - PORT HARBOR	2400 4760 70 71 0000 0	-	-	-	-	-	2,016	(2,016)	-		
BOAT HARBOR FEES	2400 4780 70 71 0000 0	92,013	142,196	125,659	119,956	110,000	36,464	73,536	110,000		
MISCELLANEOUS REVENUE	2400 4790 70 71 0000 0	1,840	1,690	1,100	1,543	1,000	470	530	1,000		
HARBOR DOCKING & MOORAGE	2400 4800 70 71 0000 0	18,263	4,135	8,610	10,336	10,000	350	9,650	10,000		
HARBOR WHARFAGE & HANDLING	2400 4810 70 71 0000 0	5,403	541	-	1,981	3,000	-	3,000	3,000		
INSURANCE PROCEEDS PORT HARBOR	2400 4960 70 71 0000 0	-	-	-	-	-	-	-	-		
STATE PERS ON BEHALF	2400 4980 70 71 0000 0	2,244	1,674	3,381	2,433	3,742	2,159	1,583	5,162		
STATE PERS FORFEITURE FUND	2400 4981 70 71 0000 0			1,979	1,979	1,600	1,607	(7)	2,000		

CITY OF DILLINGHAM
FY 2021 Revenues

		FY17 Actual	FY18 Actual	FY19 Actual	3 yr Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Manager Recommend	F&B Recommend	FY21 Council Approved
ICE MACHINE REVENUE	2400 4785 70 72 0000 0	5,027	2,990	6,256	4,758	1,200	3,940	(2,740)	4,000		
BATHHOUSE REVENUE	2400 4786 70 73 0000 0	495	1,012	1,403	970	1,000	524	476	1,000		
Subtotal		145,388	175,271	172,132	165,583	151,960	76,893	75,067	166,162	-	-
ASSET FOREFEITURE											
ASSET FOREFEITURE REVENUE	2500 4650 20 22 0000 0	-	-	-	-	-	11,574	(11,574)	-		
INVESTMENT INCOME	2500 4700 00 00 0000 0	-	-	242	81	-	230	(230)	-		
Subtotal		-	-	242	81	-	11,804	(11,804)	-	-	-
SRF - E911 FUND											
E911 REVENUE	2550 4435 20 21 0000 0	74,882	71,118	70,099	72,033	78,000	50,931	27,069	75,000		
INVESTMENT INCOME	2550 4700 00 00 0000 0	149	554	4,575	1,759	-	-	-	-		
Subtotal		75,031	71,672	74,675	73,792	78,000	50,931	27,069	75,000	-	-
SRF - SENIOR CENTER (Non-Grant & Grant)											
ROOM RENTAL	26XX 4211 42 44 7100 1	15,403	14,560	10,900	13,621	10,000	2,850	7,150	10,000		
SENIOR APARTMENT RENT	26XX 4212 42 44 7100 1	-	-	-	-	(5,200)	50	(5,250)	-		
OFFICE RENT	26XX 4213 42 44 7100 1	8,719	8,164	14,920	10,601	16,320	10,900	5,420	15,000		
DONATIONS	26XX 4760 42 44 7100 1	363	546	451	453	500	350	150	500		
RIDES & DONATIONS	26XX 4761 42 44 7100 1	1,628	1,471	1,757	1,619	1,500	883	617	1,000		
CONGREGATE MEALS	26XX 4762 42 44 7100 1	476	4,108	6,200	3,595	5,000	3,435	1,565	5,500		
HOME DELIVERED MEALS	26XX 4763 42 44 7100 1	938	597	790	775	500	330	170	500		
GUEST MEALS	26XX 4764 42 44 7100 1	1,663	305	1,316	1,095	1,400	956	444	1,500		
FUNDRAISING	26XX 4766 42 44 7100 1	1,170	273	-	481	1,200	921	279	1,000		
ALUMINUM RECYCLE	26XX 4767 42 44 7100 1	2,393	1,985	-	1,459	1,500	-	1,500	-		
MISCELLANEOUS REVENUE	26XX 4790 42 44 7100 1	359	26	4	129	-	6	(6)	-		
STATE PERS ON BEHALF	26XX 4980 42 44 7100 1	4,430	3,283	7,260	4,991	5,081	4,653	428	8,226		
STATE PERS FORFEITURE FUND	26XX 4981 42 44 7100 1			4,335	4,335	4,394	3,393	1,001	4,300		
NTS GRANT	3404 4600 42 44 7100 1	122,459	-	125,575	82,678	122,459	88,948	33,511	125,000		
NSIP GRANT	3414 4610 42 44 7100 1	6,177	8,944	9,683	8,268	4,000	1,824	2,176	6,000		
Subtotal		166,177	44,262	183,192	134,101	168,654	119,499	49,155	178,526	-	-
LIBRARY GRANTS											
COMMUNITY SERVICES	3952 4600 40 41 0000 0			10,557	10,557	9,000	6,385	2,615	10,000		
CONTINUING ED GRANT REVENUE	3972 4600 40 41 0000 0	-	1,450	3,437	1,629	1,250	(10)	1,260	1,250		
GRANT REVENUE - PLA	4102 4600 40 41 0000 0	6,900	6,126	7,000	6,675		-	-	7,000		
ALASKA STATE LIBRARY - OWL TECH	4104 4600 40 41 0000 0		7,000		7,000	7,000	7,000	-	-		
ALASKA STATE LIBRARY - OWL	4113 4600 40 41 0000 0	84,642	76,542	-	53,728	67,349	-	67,349	5,209		
GRANT REVENUE - FEDERAL	4113 4610 40 41 0000 0			5,749	5,749	-	5,983	(5,983)	-		
GRANT REVENUE - FEDERAL	4113 4610 40 41 0000 1			59,805	59,805	-	44,899	(44,899)	59,843		
COMMUNITY SERVICES	4123 4620 40 41 0000 0			1,480	1,480		-	-	-		
Subtotal		91,542	91,118	88,028	146,623	84,599	64,258	20,341	83,302	-	-
SCHOOL BOARD (BOND REIMBURSEMENT)											
SOA BOND REVENUE (Downtown Streets)	7131 4660 30 33 0000 0	-	-	-	-	-	-	-	2,386,959		
SOA BOND REVENUE (Firehall)	7132 4660 20 27 0000 0	-	-	-	-	-	-	-	600,000		
BOND INVESTMENT INCOME	8100 4700 00 00 0000 0	-	-	-	-	-	31,479	(31,479)	50,000		
SOA BOND REIMBURSEMENT	8100 4620 50 52 0000 0	659,060	802,105	744,231	735,132	371,100	313,497	57,603	-		
Subtotal		659,060	802,105	744,231	735,132	371,100	313,497	57,603	3,036,959	-	-
MARY CARLSON ESTATE PERMANENT FUND											
INVESTMENT INCOME	6100 4700 45 45 0000 3	(149)	1,443	8,580	3,291	3,000	5,680	(2,680)	7,000		
MISCELLANEOUS REVENUE	6100 4790 45 45 0000 3	788	-	11	266	-	-	-	-		
Subtotal		639	1,443	8,591	3,558	3,000	5,680	(2,680)	7,000	-	-
Total Special Revenue Funds		**2,571,545**	**2,973,388**	**3,262,003**	**3,025,934**	**2,556,710**	**1,994,094**	**562,616**	**5,392,798**	**-**	**-**

GENERAL FUND TRANSFER DETAIL											
FROM GEN. FUND TO WATER	2100 4990 30 61 0000 0	-	-		-	-	-	-	-		
FROM GEN. FUND TO WASTEWATER	2100 4990 30 62 0000 0	256,360	194,096		225,228	-	-	-	-		

CITY OF DILLINGHAM
FY 2021 Revenues

		FY17 Actual	FY18 Actual	FY19 Actual	3 yr Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Manager Recommend	F&B Recommend	FY21 Council Approved
FROM GEN. FUND TO LANDFILL	2200 4990 30 81 0000 0	658,572	385,383	481,146	508,367	395,351	251,688	143,663	482,609		
FROM GEN. FUND TO SENIOR CENTER	2610 4990 42 44 7100 1	114,477	161,592	163,655	146,575	145,712	86,348	59,364	130,894		
FROM GEN FUND TO AMBULANCE RESERVE	7110 4990 20 27 0000 0		6,664	6,664		60,000	60,000	-	60,000		
FROM GEN.FUND TO EQUIPMENT REPLACEMENT	7120 4990 00 00 0000 0	-	-		-	-	-	-	-		
FROM GEN FUND TO STREETS PROJECTS	7131 4990 30 33 0000 0	-	-	366,267	122,089	238,594	-	238,594	-		
FROM GEN. FUND TO FIREHALL PROJECTS	7132 4990 20 27 0000 0	-	-		-	42,673	-	42,673	-		
FROM GEN FUND TO CAPITAL PROJECTS	7140 4990 00 00 0000 0					291,200	-	291,200	71,000		
FROM GEN FUND TO CAPITAL PROJECTS	7140 4990 10 18 0000 0			4,670							
FROM GEN FUND TO CAPITAL PROJECTS	7140 4990 30 33 0000 0					-	116,967	(116,967)			
FROM GEN FUND TO CAPITAL PROJECTS	7140 4990 30 61 0000 0			60,879		-	3,811	(3,811)			
FROM GEN FUND TO CAPITAL PROJECTS	7140 4990 30 62 0000 0			818,596		-	701	(701)			
FROM GEN FUND TO CAPITAL PROJECTS	7140 4990 30 81 0000 0			75,509							
FROM GEN. FUND TO FIREHALL BOND	8100 4990 20 27 0000 0					-	13,798	(13,798)	47,000		
FROM GEN FUND TO SRF LOANS	8100 4990 30 00 0000 0								68,000		
FROM GEN FUND TO STREETS BOND	8100 4990 30 33 0000 0					-	72,594	(72,594)	186,500		
FROM GEN. FUND TO SCHOOL BOND	8100 4990 50 52 0000 0	531,586	344,045	319,219	442,834	689,450	578,878	110,572	1,061,550		
Subtotal		1,560,995	1,091,780	2,296,605	1,445,092	1,862,980	1,184,785	678,195	2,107,553	-	-
DOCK TRANSFER DETAIL											
FROM DOCK TO HARBOR	2400 4990 70 71 0000 0		84,645	56,059	70,352	53,498	61,249	(7,751)	59,226		
FROM DOCK TO ICE MACHINE	2400 4990 70 72 0000 0	-	28,498		14,249	2,800	-	2,800			
FROM DOCK TO BATHHOUSE	2400 4990 70 73 0000 0			9,791		13,300	7,866	5,532	13,000		
FROM GEN.FUND TO EQUIPMENT REPLACEMENT	7120 4991 00 00 0000 0	-	-		35,000		-	-	-		
Subtotal		-	113,143	65,850	119,601	69,598	69,115	581	72,226	-	-
OTHER FUND TRANSFER DETAIL											
FROM E911 % TO DISPATCH	1000 4991 20 21 0000 0	49,026	47,307	51,139	46,968	51,000	-	51,139	51,000		
FROM CARLSON ESTATE TO LIBRARY	1000 4993 40 41 0000 0	-	-	-	-	4,000	-	4,000	-		
Subtotal		49,026	47,307	51,139	46,968	55,000	-	55,139	51,000	-	-
Total Transfers		**1,610,021**	**1,252,230**	**2,413,594**	**1,611,662**	**1,987,578**	**1,253,900**	**733,915**	**2,230,779**	**-**	**-**
GRANTS											
Nushagak Fish Tax (fund inactivated)	2700 4700 10 00 0000 0	-	-	4,830	1,610						
Fisheries Infrastructure (fund inactivated)	2720 4700 10 00 0000 0			1,080							
Boroough Formation Study (fund inactivated)	2725 4700 10 00 0000 0			599							
ANTHC - SEWER	3009 4610 30 62 0000 0			5,187		-	6,679	(6,679)			
MMG 28308	4424 4620 30 61 0000 0			142,052		-	265,687	(265,687)			
SART EXAM	4603 4650 20 22 0000 0			3,200		-	800	(800)			
E911 CRITICAL INFRASTRUCTURE	4713 4600 20 21 0000 0			55,044							
SOUTHERN REGION EMS	4721 4600 20 27 0000 0					-	360	(360)			
CURYUNG - ICE MACHINE REIMB	5901 4630 70 72 0000 0			2,498		-	719	(719)			
BBEDC - INTERN	5914 4630 00 00 0000 0			51,671		-	23,788	(23,788)			
BBEDC - TRAINING CLERK	5915 4630 10 12 0000 0			3,944		-	472	(472)			
DENALI COMMISSION LOAN	5945 4610 30 62 0000 0					-	137,627	(137,627)			
Subtotal		-	-	270,105	1,610	-	436,131	(436,131)	-	-	-
CAPITOL PROJECTS											
INVESTEMENT INCOME	7140 4700 00 00 0000 0					-	26,618	(26,618)			
MISCELLANEOUS REVENUE	7140 4790 70 71 2114 0			-			20,783				
INSURANCE PROCEEDS	7140 4960 70 71 2114 0			279,250		-	-	-			
Subtotal		-	-	279,250	-	-	47,401	(26,618)	-	-	-

CITY OF DILLINGHAM
FY 2021 Revenues

		FY17 Actual	FY18 Actual	FY19 Actual	3 yr Average	FY20 Budget	FY20 Actual as of 03/31/2020	FY20 Variance	FY21 Manager Recommend	F&B Recommend	FY21 Council Approved
Total Grants & Projects		-	-	549,355	1,610	-	483,531	(462,748)	-	-	-
Total		11,408,522	12,091,344	15,263,838	12,963,510	13,031,462	11,285,808	1,766,674	17,252,892	-	-

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NON-CODE ORDINANCE

Introduced: June 4, 2020
Public Hearing Scheduled for: June 18, 2020
Enacted: June 18, 2020

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2020-12

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL ADOPTING THE BUDGET AND APPROPRIATING FUNDS FOR THE FY 2021 CITY OF DILLINGHAM BUDGET

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY21 to the City Council in accordance with Title 4 of the Dillingham Municipal Code pursuant to A.S. 20.20.500(3); and

WHEREAS, duly advertised public workshops were held and the City Council reviewed the budget amendment recommendations presented; and

WHEREAS, the City Council has set the rate of levy of property tax for the City of Dillingham for FY 2021 budget at 13 mills; and

WHEREAS, the budget presented, reviewed and changed is in accordance with sound and efficient municipal management principles. The City Council should have the power to transfer appropriated monies from one General Government Fund or Special Revenue Fund to another and from one Capital Project to another by resolution and the City Manager should have the power to transfer funds from one line item object to another object code within a fund and within a Capital Improvement Project; and

WHEREAS, additional FY 2021 funds are available for appropriation by ordinance;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

1. The FY 2021 Operating Budget and Capital Improvement Budget as recommended by the City Manager is hereby adopted for the City of Dillingham.

2. The amounts set forth in the budget by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2021.

3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from one to another and from one Capital Project to another by resolution.

4. The City Manager shall have the power to transfer funds from one line item object code to another within a fund and within a Capital Improvement Project.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM that:

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Severability. If any portion of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Appropriation summary. The total appropriation from the Treasury in Section 6 was a total of $ 17,477,892 .

Section 4. Revenues

General Fund		
Taxes		
General Sales Taxes	3,200,000	
Alcohol Sales Taxes	300,000	
Transient Lodging Sales Taxes	95,000	
Gaming Sales Tax	80,000	
Tobacco Tax	340,000	
Penalty & Interest – Sales Tax	15,000	
Real Property Taxes	2,383,000	
Personal Property Taxes	519,000	
Penalty & Interest – Property Tax	55,000	
Other Revenue		
Telephone Gross State Tax	65,000	
Raw Fish Tax	620,000	
Shared Fisheries	28,000	
Revenue Sharing (community support)	0	
Payment in Lieu Taxes (PILT)	450,000	
CARES Act Funding	96,281	
Jail Contract Revenue	587,000	
Ambulance Fees	60,000	
Lease and Rental Income	35,000	
Administrative Overhead	219,676	
PERS on Behalf	174,058	
PERS Forfeiture Fund	95,000	
All Other Revenues	212,300	**9,629,315**
Total General Fund Revenues		

Special Revenue & Other Funds Revenues			
Water	228,744		
Waste Water	414,244		
Landfill	243,675		
Port – Dock	959,186		
Port – Harbor	166,162		
E-911	75,000		
Senior Center (Includes grants)	178,526		
Library Grants	83,302		
Debt Service	50,000		
Mary Carlson Estate	7,000		
Bond Revenue	2,986,959	**5,392,798**	
Total General Fund Revenues			**15,022,113**
TOTAL REVENUES			

Section 5. Transfers

Transfers from General Fund to Other Funds			
Water	0		
Wastewater	0		
Landfill	482,609		
Senior Center	130,894		
Ambulance Replacement	60,000		
Equipment Replacement	0		
Capital Projects	71,000		
SRF Loans Payments	68,000		
Streets Bond Payment	186,500		
Firehall Bond Payment	47,000		
School Bond payment	1,061,550	**2,107,553**	
Total Transfers from Gen. Fund			
Transfers from Dock Fund to Harbor Funds			
Harbor Operations	59,226		
Ice Machine	0		
Bathhouse	13,000	**72,226**	
Total Transfers from Dock Fund			
Transfers from Department to Department			
From E-911 to Dispatch	51,000	**51,000**	
Total Transfers between Departments			**2,230,779**
TOTAL TRANSFERS			**17,252,892**

TOTAL REVENUES AND TRANSFERS

Section 6. Appropriations.

General Fund Government Operations		
City Council	37,700	
City Clerk	128,598	
Administration	300,759	
Finance	693,070	
Legal	60,000	
Insurance	261,057	
Non-Departmental	101,100	
Planning	248,934	
Foreclosures	6,000	
IT	189,303	
Meeting Hall	800	
PS Administration	167,580	
PS Dispatch	555,038	
PS Patrol	945,270	
PS Corrections	647,058	
PS DMV	48,152	
PS Animal Control Officer	107,201	
PS Fire Department	352,918	
PS EOC	96,281	
PW Administration	219,326	
PW Buildings & Grounds	305,780	
PW Shop	526,440	
PW Streets	482,017	
Library	115,893	
City School District	1,300,000	
Transfer Subsidy for Special Revenue	2,107,553	**10,003,828**
Total General Fund Appropriations		
Special Revenue & Other Funds Appropriations		
Water	256,964	
Waste Water	290,557	
Landfill	726,284	
Port-Dock	756,494	
Port-Harbor	220,388	
Port Harbor – Ice Machine	1,500	
Port Harbor – Bathhouse	14,000	
E-911	57,000	
Senior Center	309,420	
Library Grants	83,302	
Mary Carlson Estate	2,146	
Ambulance Replacement Fund	285,000	
Bond Projects	2,986,959	

Debt Service	1,413,050		
Equipment Replacement/Reserve	-0-		
Capital Project (Planning) Fund	71,000	**7,474,064**	
Total Special Rev & Other Appropriations			**17,477,892**
TOTAL APPROPRIATIONS			
		17,252,892	
Total Revenues and Transfers		**17,477,892**	
Total Appropriations		**(225,000)**	
Net Increases (Decreases) to Fund Balance			

Section 7. Fund Balance Explanation

Ambulance Reserve Fund balance will be drawn down by $225,000 for purchase of major equipment.

Section 8. Effective Date. This Ordinance is effective upon passage

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on _____, 2020.

SEAL

_____
Alice Ruby, Mayor

ATTEST:

_____
Lori Goodell, City Clerk

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Lori Goodell <cityclerk@dillinghamak.us>

Leg Update and COVID Actions

1 message

Alaska Municipal League <nils@akml.org> Fri, May 15, 2020 at 9:44 AM
Reply-To: nils@akml.org
To: cityclerk@dillinghamak.us

CARES Act - Legislative Update

As many of you have noted, a lawsuit was filed this week against the State action approving the CARES Act funding through the RPL process, which occurred on Monday. The result, we believe, will be that the Legislature reconvenes early next week to address. We anticipate - and hope - that this is a straightforward procedure of approving the RPLs, which leaves intact all the planning that has gone into this process. However, as you know, we just can't be sure what will happen.

The overall timing for distribution may not be impacted, as long as action is taken quickly. We expect the State to continue working on grant agreements and reporting requirements, and to finalize those over the coming weeks.

In the meantime, you can reach out to your legislators and communicate how important the CARES Act funding is to you, the needs you have during this public health emergency, and how businesses and community members have been impacted.

Webinars - CARES Act Expenditures and Reopening Public Facilities

While there remains a lot of uncertainty, AML does want to provide you with as much information as we have right now. We're offering the following to members.

Monday, 5.18 at 2pm - Reopening Offices and Public Facilities

- We'll walk through questions and considerations that FEMA has recommended

Wednesday, 5.20 at 2pm - CARES Act Allowable Expenditures

- We'll provide some examples of how members are approaching this

Thursday, 5.21 at 11am - Grants to Nonprofits, Businesses, and Individuals

- We'll discuss how to simplify this process and make it effective

We will send calendar invites out to managers, who can share them with the relevant municipal officials or employees. These will all be through Zoom, with the option to call in.

Support #CitiesAreEssential and #CountiesMatter Campaigns

Our partners at NLC and NACo are organizing national campaigns that highlight the important role of local governments during this public health emergency and economic crisis. We encourage you to participate.

Goal: Include local governments in the next round of federal stimulus - $500 billion in aid over the next two years to help cities and boroughs, regardless of size, respond to and recover from COVID-19.

Action Made Easy
Local leaders can send a letter to our Congressional delegation or submit a letter to the editor/op-ed. You can also send AML a resolution or letter that we can share with policy makers.

Option 1: Contact our national leaders

- Sen. Lisa Murkowski: https://www.murkowski.senate.gov/contact/email
- Sen. Dan Sullivan: https://www.sullivan.senate.gov/contact/email

Option 2: Write your local news outlet via an op-ed or letter to the editor

- Not sure how? Guidelines on writing op-eds and letters to the editor can be found here.
- Need assistance? AML is here to help. We are happy to ghost write an op-ed or letter to the editor on your behalf. For assistance, please contact: nils@akml.org

Option 3: Send a resolution or letter to AML for us to share

- This can describe the impact of COVID-19 on your community and the challenges you face.

We believe that:

- Congress must help cities and borough to stabilize local government operations, keep workers on the job, and increase services as necessary to rebuild the economy
- Local governments need $500 billion in direct, flexible funding over the next two or more years, to prevent the worst possible outcomes in the near term and provide the fiscal certainty and stability required to rebuild over the long term.
- Eligible expenditures should address a broad range of purposes, including public health, economic recovery, emergency payments on behalf of jeopardized residents, municipal budget revenue shortfalls as a result of closures due to Coronavirus, and technical assistance to those ends.
- Cities and boroughs are both the essential building blocks of a national economic recovery, and the solution to ensuring economic recovery is as short and successful as possible.

For information, please visit: https://covid19.nlc.org/cities-are-essential/ or https://www.naco.org/resources/counties-matter-covid-19

ICMA Reopening Resources

- 10 point plan - https://icma.org/articles/pm-magazine/how-our-cities-can-reopen-after-covid-19-pandemic
- Additional insight - https://icma.org/articles/pm-magazine/reopening-our-communities-after-covid-19-additional-insight-richard-florida
- 7 considerations - https://icma.org/blog-posts/seven-things-consider-when-reopening-communities

AML Resources:

- AML Coronavirus Webpage - Resources for Cities and Boroughs
    - Reopen Alaska - Actions and policies taken by municipalities
    - Emergency Declarations (and template) adopted by other communities
    - Actions and Policies adopted by other communities
    - Frequently Asked Questions - Common questions and answers regarding COVID-19 and municipal government.
    - COVID-19 Expense Tracking Tool

Other Informational Links:

- State of Alaska
- US Treasury Guidance on CARES Act Funds
- FEMA
- NACo - National Association of Counties
- NLC - National League of Cities
- ICMA - Covid-19 Resource
- WHO - World Health Organization Website
- CDC - Centers for Disease Website

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Coronavirus Relief Fund
Frequently Asked Questions
Updated as of May 4, 2020

The following answers to frequently asked questions supplement Treasury's Coronavirus Relief Fund ("Fund") Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, ("Guidance").[1] Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act").

Eligible Expenditures

Are governments required to submit proposed expenditures to Treasury for approval?

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the "substantially dedicated" condition?

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a "substantially different use" for purposes of the Fund eligibility?

Costs incurred for a "substantially different use" include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty's ordinary responsibilities.

Note that a public function does not become a "substantially different use" merely because it is provided from a different location or through a different manner. For example, although developing online

[1] The Guidance is available at https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf.

instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

May a State receiving a payment transfer funds to a local government?

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

May a unit of local government receiving a Fund payment transfer funds to another unit of government?

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

Are States permitted to use Fund payments to support state unemployment insurance funds generally?

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

The Guidance states that the Fund may support a "broad range of uses" including payroll expenses for several classes of employees whose services are "substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What are some examples of types of covered employees?

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers' compensation coverage. Is the cost of this expanded workers compensation coverage eligible?

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

May Fund payments be used for COVID-19 public health emergency recovery planning?

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

To what extent may a government use Fund payments to support the operations of private hospitals?

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

May recipients create a "payroll support program" for public employees?

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a "small business," and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

May Fund payments be used to assist impacted property owners with the payment of their property taxes?

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of "hazard pay"?

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

The Guidance provides that ineligible expenditures include "[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency." Is this intended to relate only to public employees?

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers' employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

What records must be kept by governments receiving payment?
A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act

May recipients deposit Fund payments into interest bearing accounts?

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary

expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

May governments retain assets purchased with payments from the Fund?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

Eligibility of Local Governments

A unit of local government eligible for receipt of direct payment includes a county, municipality, town, township, village, parish, borough, or other unit of general government below the State level with a population that exceeds 500,000. Accordingly, a local government must have a population in excess of 500,000 to provide a certification for payment.

Overlapping Jurisdictions.

Some local governments (for example, a city) may be entirely within the boundaries of a larger local government (for example, a county or parish). The larger local government may include, for purposes of determining whether it meets the 500,000 threshold for *eligibility*, the population of the smaller, constituent local government.

The population used to calculate the larger local government's *payment amount* will depend on whether any smaller, constituent local government that is eligible to receive a payment provides a certification for payment:

- If the smaller, constituent local government does not provide a certification for payment, the entire population of the larger local government (including the population of the smaller local government) will be used for purposes of calculating its payment amount.
- If the smaller, constituent local government provides a certification for payment, the population of the smaller local government will be subtracted from the population of the larger local government for purposes of calculating its payment amount.

The following examples illustrate these points.

- County A has a total population of 550,000, comprised of 75,000 in City B (the incorporated part of the county within the borders of County A) and 475,000 in the unincorporated part of the county.
    - County A is eligible to receive a payment, because its total population (including both the incorporated City B and the unincorporated part of the county) is greater than 500,000.
    - County A's payment amount will be calculated based on a population of 550,000.
    - City B is not eligible to receive a payment because its population is less than 500,000.

- County C has a total population of 900,000, comprised of 750,000 in City D (the incorporated part of the county) and 150,000 in the unincorporated part of the county.
    - Both County C and City D are eligible to provide a certification, because their total respective populations exceed 500,000.
    - If County C provides a certification but City D does not, County C's payment amount will be based on a population of 900,000.
    - If both County C and City D provide certifications, County C's payment amount will be calculated based on a population of 150,000 (total population less the population of City C). City D's payment amount will be calculated based on its population of 750,000.

Census Data

The CARES Act directs Treasury to use U.S. Census Bureau data for the most recent year for which data are available for population calculations under the CARES Act.

States and Local Governments

Treasury will use data from the U.S. Census Bureau's Population Estimates Program for determining the populations of States and local governments:

- Treasury will use 2019 data from the 2019 Vintage for States and county-level units of local governments. The 2019 Vintage data are available at https://www.census.gov/data/tables/time-series/demo/popest/2010s-state-total.html and https://www.census.gov/data/tables/time-series/demo/popest/2010s-counties-total.html.
- Treasury will use 2019 data from the 2019 Vintage provided by the U.S. Census Bureau for units of local government below the county level. This data was provided to Treasury in advance of publication to implement this title of the CARES Act.

The table below includes the population for each state in 2019, the state's share of the total population of the 50 states, and the state's allocation.

State	State Population, 2019	State Share of Total Population	Maximum State Allocation
Alabama	4,903,185	0.0150	$1,901,262,159.90
Alaska	731,545	0.0022	$1,250,000,000.00
Arizona	7,278,717	0.0222	$2,822,399,971.50
Arkansas	3,017,804	0.0092	$1,250,000,000.00
California	39,512,223	0.1206	$15,321,284,928.40
Colorado	5,758,736	0.0176	$2,233,011,164.20
Connecticut	3,565,287	0.0109	$1,382,477,973.40
Delaware	973,764	0.0030	$1,250,000,000.00
Florida	21,477,737	0.0656	$8,328,221,072.10
Georgia	10,617,423	0.0324	$4,117,018,751.10
Hawaii	1,415,872	0.0043	$1,250,000,000.00
Idaho	1,787,065	0.0055	$1,250,000,000.00
Illinois	12,671,821	0.0387	$4,913,633,437.00
Indiana	6,732,219	0.0206	$2,610,489,556.60
Iowa	3,155,070	0.0096	$1,250,000,000.00
Kansas	2,913,314	0.0089	$1,250,000,000.00
Kentucky	4,467,673	0.0136	$1,732,387,747.50
Louisiana	4,648,794	0.0142	$1,802,619,342.60
Maine	1,344,212	0.0041	$1,250,000,000.00
Maryland	6,045,680	0.0185	$2,344,276,753.70
Massachusetts	6,892,503	0.0210	$2,672,641,383.20
Michigan	9,986,857	0.0305	$3,872,510,074.60
Minnesota	5,639,632	0.0172	$2,186,827,320.80
Mississippi	2,976,149	0.0091	$1,250,000,000.00

Missouri	6,137,428	0.0187	$2,379,853,017.00
Montana	1,068,778	0.0033	$1,250,000,000.00
Nebraska	1,934,408	0.0059	$1,250,000,000.00
Nevada	3,080,156	0.0094	$1,250,000,000.00
New Hampshire	1,359,711	0.0042	$1,250,000,000.00
New Jersey	8,882,190	0.0271	$3,444,163,690.30
New Mexico	2,096,829	0.0064	$1,250,000,000.00
New York	19,453,561	0.0594	$7,543,325,288.30
North Carolina	10,488,084	0.0320	$4,066,866,177.50
North Dakota	762,062	0.0023	$1,250,000,000.00
Ohio	11,689,100	0.0357	$4,532,572,911.90
Oklahoma	3,956,971	0.0121	$1,534,357,612.40
Oregon	4,217,737	0.0129	$1,635,472,403.80
Pennsylvania	12,801,989	0.0391	$4,964,107,464.10
Rhode Island	1,059,361	0.0032	$1,250,000,000.00
South Carolina	5,148,714	0.0157	$1,996,468,642.30
South Dakota	884,659	0.0027	$1,250,000,000.00
Tennessee	6,829,174	0.0209	$2,648,084,889.60
Texas	28,995,881	0.0885	$11,243,461,410.70
Utah	3,205,958	0.0098	$1,250,000,000.00
Vermont	623,989	0.0019	$1,250,000,000.00
Virginia	8,535,519	0.0261	$3,309,738,321.00
Washington	7,614,893	0.0232	$2,952,755,792.90
West Virginia	1,792,147	0.0055	$1,250,000,000.00
Wisconsin	5,822,434	0.0178	$2,257,710,741.60
Wyoming	578,759	0.0018	$1,250,000,000.00
Total	327,533,774	1.0000	$139,000,000,000.00

District of Columbia and U.S. Territories

Treasury will use 2019 data from the 2019 Vintage from the U.S. Census Bureau's Population Estimates Program for determining the populations of DC and Puerto Rico. The 2019 Vintage data are available at https://www.census.gov/data/tables/time-series/demo/popest/2010s-state-total.html.

Treasury will use data from the U.S. Census Bureau's International Programs for determining the populations of USVI, Guam, CNMI, and American Samoa. The International Programs updated its population estimates and future population projections for these U.S. Territories in August 2017. Treasury will use the 2019 population projections from International Programs' August 2017 population estimates and projections for USVI, Guam, CNMI, and American Samoa. These data are available at https://www.census.gov/data-tools/demo/idb/region.php?T=6&RT=0&A=separate&Y=2019&C=AQ,GQ,CQ,VQ&R=).

The table below includes the population of the District of Columbia and each territory, the share of the total population of the District of Columbia and the territories, and the allocation for the District of Columbia and each territory.

	Population, 2019	Share of Total Population	Allocation
District of Columbia	705,749	0.1650	$495,138,063.60
Puerto Rico	3,193,694	0.7469	$2,240,625,863.80
American Samoa	50,135	0.0117	$35,173,619.50
Guam	168,147	0.0393	$117,968,257.80
Northern Mariana Islands	51,718	0.0121	$36,284,217.70
Virgin Islands	106,631	0.0249	$74,809,977.60
Total	4,276,074	1.0000	$3,000,000,000.00

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal Governments
April 22, 2020

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The CARES Act established the Coronavirus Relief Fund (the "Fund") and appropriated $150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.[1]

The guidance that follows sets forth the Department of the Treasury's interpretation of these limitations on the permissible use of Fund payments.

Necessary expenditures incurred due to the public health emergency

The requirement that expenditures be incurred "due to" the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be "necessary." The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

Costs not accounted for in the budget most recently approved as of March 27, 2020

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost

[1] *See* Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The "most recently approved" budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

A cost is "incurred" when the responsible unit of government has expended funds to cover the cost.

Nonexclusive examples of eligible expenditures

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
    - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
    - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
    - Costs of providing COVID-19 testing, including serological testing.
    - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
    - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
    - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
    - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
    - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
    - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
    - Expenses for public safety measures undertaken in response to COVID-19.
    - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
    - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
    - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
    - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
    - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
    - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
    - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
    - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
    - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
    - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

Nonexclusive examples of ineligible expenditures[2]

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.[3]
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

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[2] In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

[3] *See* 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.