

CITY OF UNALASKA
UNALASKA, ALASKA

ORDINANCE 2023-03

AN ORDINANCE OF THE UNALASKA CITY COUNCIL ADOPTING THE FISCAL YEAR 2024
OPERATING AND CAPITAL BUDGET FOR THE CITY OF UNALASKA

BE IT ENACTED BY THE UNALASKA CITY COUNCIL AS FOLLOWS:

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

Section 2. Effective Date: This ordinance becomes effective July 1, 2023

Section 3. Content: The following sums of money as may be needed or deemed necessary to defray expenses and liabilities of the City of Unalaska are hereby appropriated for municipal purposes and objects of the City of Unalaska hereinafter specified for the fiscal year 2024 (July 1, 2023 to June 30, 2024) for the operating section, and for the duration of the project for the capital section. Adoption of this ordinance recognizes that funds are appropriated at the department level or capital project level and as outlined below. The presentation shown (by function: general government, public safety, etc.) is the authorized legal level of control. Composition of these figures is explained in the full detail budget document.

I. OPERATING BUDGET

A. General Fund

	<u>Amount</u>	<u>Percentage</u>
Revenues:		
Taxes	\$ 22,676,609	64.5%
Intergovernmental	11,022,209	31.4%
Charges for Services	239,850	0.7%
Investment Income	1,000,000	2.8%
Other Revenues	214,700	0.6%
Other Financing Sources	2,500	0.0%
Appropriated Fund Balance	-	<u>0.0%</u>
Total revenue	<u>\$ 35,155,868</u>	<u>100.0%</u>

Expenditures:

	<u>Amount</u>	<u>Percentage</u>
General Government		
Mayor & Council	\$ 624,255	1.8%
City Administration	2,441,401	7.0%
City Clerks	649,340	1.9%
Finance	2,381,138	6.8%
Planning	817,155	<u>2.3%</u>
Total General Government	<u>6,913,289</u>	<u>19.7%</u>

	<u>Amount</u>	<u>Percentage</u>
Public Safety	7,879,413	22.5%
Public Works	6,453,759	18.4%
Parks, Culture & Recreation	4,011,978	11.4%
Grants to Non-Profits	1,166,000	3.3%
Education Support	5,495,242	15.7%
Capital Outlay	1,330,000	3.8%
Transfers to Other Funds		
Transfers to Government Capital Projects	1,503,330	4.3%
Transfers to Enterprise Capital Projects	300,000	0.9%
Total transfers	<u>1,803,330</u>	<u>5.1%</u>
Total expenditures and transfers	<u>\$ 35,053,011</u>	<u>100.0%</u>

B. Special Revenue Funds


	<u>Revenues</u>	<u>Expenditures/ Transfers</u>	<u>Appropriated Fund Balance</u>
1% Sales Tax Fund	\$ 4,890,000	\$ 3,161,147	\$ -
Bed Tax Fund	175,000	210,000	35,000
E911 Enhancement	75,000	75,000	-
Tobacco Excise Tax	750,000	156,414	-
Total Special Revenue Funds	<u>\$ 5,890,000</u>	<u>\$ 3,602,561</u>	<u>\$ 35,000</u>

C. Proprietary Funds


	<u>Revenues/ Transfers in</u>	<u>Expenditures/ Transfers</u>	<u>Appropriated Net Assets</u>
Electric Fund	\$ 18,325,288	\$ 21,895,212	\$ 3,569,924
Water Fund	2,269,028	4,028,422	1,759,394
Wastewater Fund	2,771,166	4,252,334	1,481,168
Solid Waste Fund	2,993,910	4,195,703	1,201,793
Ports & Harbors Fund	9,227,716	11,006,685	1,778,969
Airport Fund	549,473	795,166	245,693
Housing Fund	552,612	712,772	160,160
Total Proprietary Funds	<u>\$ 36,689,193</u>	<u>\$ 46,886,294</u>	<u>\$ 10,197,101</u>

Section 4. City of Unalaska staff is hereby authorized and directed to affect the necessary line item changes within the limits established above by fund, department and project to properly account and report on the expenditure of these funds.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on
May 23, 2023.


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Marjie Veeder, CMC
City Clerk



City of Unalaska
FY2024 General Fund Budget Summary
Draft as of 5/4/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
REVENUES								
Raw Seafood Tax	5,267,871	6,360,295	3,400,000	3,400,000	4,570,144	4,000,000	17.65%	17.65%
AK Fisheries Business	3,747,582	3,973,545	3,770,000	3,770,000	4,689,418	3,470,000	(7.96%)	(7.96%)
AK Fisheries Resource Landing	4,386,842	4,971,744	4,500,000	4,500,000	4,963,063	5,600,000	24.44%	24.44%
Property Taxes	7,180,520	7,744,455	7,300,000	7,300,000	7,345,436	8,809,809	20.68%	20.68%
Sales Tax	7,096,330	8,962,048	7,650,000	7,650,000	10,499,554	9,781,800	27.87%	27.87%
Investment Earnings	473,253	(3,330,298)	400,000	400,000	2,541,805	1,000,000	150.00%	150.00%
Other Revenues	3,030,593	3,659,142	3,052,988	3,294,201	3,451,819	2,494,259	(18.30%)	(24.28%)
Total Operating Revenues	31,182,990	32,340,932	30,072,988	30,314,201	38,061,238	35,155,868	16.90%	15.97%
EXPENDITURES								
Mayor & Council	282,017	370,505	432,215	507,215	299,901	624,255	44.43%	23.08%
City Administration	1,709,709	1,938,903	2,025,857	2,190,803	1,871,919	2,441,401	20.51%	11.44%
City Clerk	486,878	551,096	555,515	644,917	485,448	649,340	16.89%	0.69%
Finance	1,848,924	2,005,447	2,106,332	2,267,072	1,602,381	2,381,138	13.05%	5.03%
Planning	587,128	673,609	779,777	848,263	357,797	817,155	4.79%	(3.67%)
Public Safety	4,587,369	4,843,930	6,286,198	6,359,668	3,782,615	6,119,832	(2.65%)	(3.77%)
Fire & EMS	1,324,458	1,518,922	1,663,668	1,686,600	1,149,482	1,759,581	5.77%	4.33%
Public Works	5,633,208	5,885,774	5,917,533	6,436,533	4,817,912	6,453,759	9.06%	0.27%
Parks, Culture & Recreation	3,005,003	3,306,681	3,502,906	4,034,278	2,848,134	4,011,978	14.53%	(0.55%)
Community Grants	1,101,725	1,134,368	1,266,422	1,266,422	1,061,316	1,166,000	(7.93%)	(7.93%)
School Support	4,344,274	4,699,189	5,004,910	5,004,910	4,587,834	5,495,242	9.80%	9.80%
Total Operating Expenditures	24,910,694	26,928,425	29,541,333	31,246,680	22,864,739	31,919,681	8.05%	2.15%
Net Operating Surplus	6,272,296	5,412,507	531,655	(932,479)	15,196,499	3,236,187		
Capital Outlay and Transfers								
Capital Outlay	274,466	174,555	473,953	945,168	277,037	1,330,000	180.62%	40.72%
Transfers To Capital Projects	1,549,764	1,464,489	2,140,730	3,237,950	3,229,807	1,503,330	(29.77%)	(53.57%)
Transfers To Proprietary Funds	-	-	-	-	-	300,000	0.00%	0.00%
Transfers To Proprietary Capital	(129,492)	3,356,100	3,494,500	3,494,500	3,494,500	-	(100.00%)	(100.00%)
	1,694,739	4,995,144	6,109,183	7,677,618	7,001,344	3,133,330	(48.71%)	(59.19%)
Net Surplus (Deficit)	4,577,557	417,363	(5,577,528)	(8,610,098)	8,195,155	102,857		
Appropriated Fund Balance	-	-	5,577,528	8,144,624	-	-	(100.00%)	(100.00%)
General Fund Net	4,577,557	417,363	0	(465,474)	8,195,155	102,857		

	Personnel Expenses	Operating Expenses	Capital Expenses	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Mayor & Council	50,955	573,300	-	-	624,255	1.88%
City Administration	1,064,687	1,376,714	-	-	2,441,401	7.34%
City Clerk	537,890	111,450	-	-	649,340	1.95%
Finance	1,597,578	1,081,016	-	(297,456)	2,381,138	7.16%
Planning	709,235	107,920	-	-	817,155	2.46%
Public Safety	5,443,450	676,382	280,000	-	6,399,832	19.25%
Fire & EMS	1,366,961	392,620	-	-	1,759,581	5.29%
Public Works	4,614,985	1,838,774	1,000,000	-	7,453,759	22.42%
Parks, Culture & Recreation	2,979,679	1,032,299	50,000	-	4,061,978	12.22%
Other Expenses	-	-	-	6,661,242	6,661,242	20.03%
Total Operating Expenditures	18,365,420	7,190,475	1,330,000	6,363,786	33,249,681	

City of Unalaska
FY2024 General Fund Budget Detail
Revenues
Draft as of 5/4/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Taxes								
01010040 - 41110 Real Property Tax	4,759,218	4,737,374	4,950,000	4,950,000	4,962,214	6,029,591	21.81%	21.81%
01010040 - 41120 Personal Property Tax	2,421,302	3,007,081	2,350,000	2,350,000	2,383,222	2,780,218	18.31%	18.31%
01010040 - 41310 City Sales Tax	7,096,330	8,962,048	7,650,000	7,650,000	10,499,554	9,781,800	27.87%	27.87%
01010040 - 41410 Raw Seafood Tax	5,267,871	6,360,295	3,400,000	3,400,000	4,570,144	4,000,000	17.65%	17.65%
01010040 - 41911 Real Property Tax P&I	40,298	27,309	30,000	30,000	40,744	30,000	- %	- %
01010040 - 41912 Personal Property Tax P&I	16,130	59,285	20,000	20,000	11,545	20,000	- %	- %
01010040 - 41930 Gen Sales and Use Tax P&I	42,179	120,945	25,000	25,000	34,804	25,000	- %	- %
01010040 - 41941 Raw Seafood Tax Penalty / Int	8,595	6,038	10,000	10,000	7,186	10,000	- %	- %
Total Taxes	19,651,921	23,280,374	18,435,000	18,435,000	22,509,412	22,676,609	23.01%	23.01%
01010041 - 42350 State Shared Revenue	76,545	94,620	185,000	185,000	174,310	75,441	(59.22%)	(59.22%)
01010041 - 42351 Fisheries Business Tax	3,747,582	3,973,545	3,770,000	3,770,000	4,689,418	3,470,000	(7.96%)	(7.96%)
01010041 - 42352 Fisheries Resource Land Tax	4,386,842	4,971,744	4,500,000	4,500,000	4,963,063	5,600,000	24.44%	24.44%
01010041 - 42353 Motor Vehicle License Tax	89,235	66,315	60,000	60,000	41,519	60,000	- %	- %
01010041 - 42354 Alcoholic Beverage Tax	-	-	17,000	17,000	-	17,000	- %	- %
01010041 - 42355 PERS Nonemployer Contributions	704,082	666,921	747,381	811,093	-	317,311	(57.54%)	(60.88%)
01010041 - 42390 State PILT	916,649	931,935	900,000	900,000	956,084	900,000	- %	- %
01011041 - 42151 DMV Commissions	37,357	43,522	60,000	60,000	41,890	45,000	(25.00%)	(25.00%)
01011041 - 42155 Corrections Contract	431,207	432,187	432,207	432,207	470,299	432,207	- %	- %
01011041 - 42198 Other Grants-DPS	-	-	-	166,667	-	-	- %	(100.00%)
01012041 - 42101 Fed FCC Universal Srv Grant O	68,256	68,256	50,000	50,000	56,880	50,000	- %	- %
01012041 - 42170 AK Public Library Assistance	7,000	7,000	7,000	7,000	7,000	7,000	- %	- %
01012041 - 42171 IMLS Library Grant	6,000	-	6,000	6,000	6,000	6,000	- %	- %
01012041 - 42172 OWL Library Grant	38,304	38,304	40,000	40,000	38,304	40,000	- %	- %
01012041 - 42198 Other Grants-Library	-	6,000	-	-	-	-	- %	- %
01012041 - 42199 Misc State Operating Grant PCR	-	1,163	2,250	2,250	1,198	2,250	- %	- %
01013541 - 42152 Debt Reimbursements Grants	-	-	-	-	281,197	-	- %	- %
Total Intergovernmental	10,509,059	11,301,513	10,776,838	11,007,217	11,727,163	11,022,209	2.28%	0.14%
Charges for Services								
01010142 - 43130 Zoning and Subdivision Fees	1,035	2,350	3,000	3,000	50	3,000	- %	- %
01010142 - 43140 Printing / Duplicating Service	-	-	-	-	9	-	- %	- %
01010142 - 43190 Other and Late Fees	33,168	516,845	20,000	20,000	27,251	20,000	- %	- %
01011042 - 43211 Impound Yard Storage Fees	-	-	250	250	3,045	250	- %	- %
01011042 - 43212 Police Civil Service	350	400	1,000	1,000	200	500	(50.00%)	(50.00%)
01011042 - 43250 Ambulance Service Fees	29,615	33,015	25,000	25,000	38,184	25,000	- %	- %
01011042 - 43251 EMT Class Fees	-	-	500	500	-	-	(100.00%)	(100.00%)
01011042 - 43260 Animal Control / Shelter Fees	-	25	600	600	120	100	(83.33%)	(83.33%)
01012042 - 43710 Facility Passes	41,877	95,920	99,500	99,500	84,575	99,500	- %	- %
01012042 - 43720 Program Fees	25,317	46,969	65,000	65,000	48,233	65,000	- %	- %
01012042 - 43740 Facility Rental Fees	4,693	3,785	6,000	6,000	4,971	6,000	- %	- %
01012042 - 43750 Equipment Rental Fees	11,120	997	500	500	1,071	500	- %	- %
01012042 - 43760 Other PCR Fees	3,878	5,624	4,000	4,000	5,554	4,000	- %	- %
01012042 - 43770 Library Fees	8,135	10,185	11,700	11,700	6,868	11,700	- %	- %
01012042 - 43771 Passport Fees (libry)	2,158	3,745	4,000	4,000	4,340	4,000	- %	- %
01012042 - 43772 Library Postage Fee	373	875	300	300	1,117	300	- %	- %
Total Charges for Services	161,719	720,734	241,350	241,350	225,587	239,850	(0.62%)	(0.62%)
Investment Income								
01010043 - 47110 Interest Revenue	3,612,645	1,485,586	400,000	400,000	990,349	1,000,000	150.00%	150.00%
01010043 - 47120 Incr (Decr) FMV Investments	(3,139,392)	(4,815,883)	-	-	1,551,456	-	- %	- %
Total Investment Income	473,253	(3,330,298)	400,000	400,000	2,541,805	1,000,000	150.00%	150.00%

City of Unalaska
FY2024 General Fund Budget Detail
Revenues
Draft as of 5/4/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other								
01010047 - 45110 Business Licenses and Permits	11,495	11,570	12,000	12,000	13,411	12,000	- %	- %
01010047 - 45210 Building Permits	2,600	2,575	5,000	5,000	1,425	2,500	(50.00%)	(50.00%)
01010047 - 45220 Taxi Permits	3,030	1,650	2,500	2,500	1,560	2,500	- %	- %
01010047 - 45230 Animal Licenses	125	125	300	300	140	200	(33.33%)	(33.33%)
01010047 - 46210 Forfeits	6,564	8,345	2,500	2,500	6,602	2,500	- %	- %
01010047 - 47210 Tideland Rent	303,750	303,750	175,000	175,000	438,341	175,000	- %	- %
01010047 - 47220 Land Rent	8,015	36,815	20,000	20,000	39,015	20,000	- %	- %
01010047 - 47400 Contrb & Donate / Prv Sources	50,000	-	-	-	-	-	- %	- %
01012047 - 47400 Contrb & Donate / Prv Sources	1,458	3,778	-	10,834	2,875	-	- %	(100.00%)
Total Other	387,038	368,609	217,300	228,134	503,369	214,700	(1.20%)	(5.89%)
01010048 - 49210 Sale of Fixed Assets	-	-	2,500	2,500	28,903	2,500	- %	- %
01010048 - 49410 Other	-	-	-	-	525,000	-	- %	- %
Total Other Financing Sources	-	-	2,500	2,500	553,903	2,500	- %	- %
Non-recurring Revenues								
01010049 - 49900 Appropriated Fund Balance	-	-	5,577,528	8,144,624	-	-	(100.00%)	(100.00%)
Total Non-recurring Revenues	-	-	5,577,528	8,144,624	-	-	(100.00%)	(100.00%)
Total General Fund Revenues	31,182,990	32,340,932	35,650,516	38,458,825	38,061,238	35,155,868	(1.39%)	(8.59%)

City of Unalaska
FY2024 General Fund Budget Summary
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Non-personnel Operating Expense								
Mayor & Council	223,456	315,997	380,650	455,650	258,387	573,300	50.61%	25.82%
City Administration	849,703	950,412	1,019,084	1,122,794	1,043,753	1,376,714	35.09%	22.62%
City Clerk	52,908	72,769	104,960	106,160	55,044	111,450	6.18%	4.98%
Finance	747,004	889,522	708,098	711,763	548,954	783,560	10.66%	10.09%
Planning	37,815	95,407	119,500	128,145	36,422	107,920	(9.69%)	(15.78%)
Public Safety	366,802	582,377	849,032	853,464	286,268	676,382	(20.33%)	(20.75%)
Fire & EMS	329,213	323,797	309,795	332,727	187,685	392,620	26.74%	18.00%
Public Works	1,664,488	1,766,398	1,718,674	1,776,330	1,114,850	1,838,774	6.99%	3.52%
Parks, Culture & Recreation	805,326	872,545	891,713	950,399	602,754	1,032,299	15.77%	8.62%
	5,076,715	5,869,224	6,101,506	6,437,431	4,134,118	6,893,019	12.97%	7.08%
	48.25%	50.15%	49.31%	50.65%	42.26%	50.85%		
Other Expense								
Community Grants	1,101,725	1,134,368	1,266,422	1,266,422	1,061,316	1,166,000	(7.93%)	(7.93%)
School Support	4,344,274	4,699,189	5,004,910	5,004,910	4,587,834	5,495,242	9.80%	9.80%
	5,445,999	5,833,557	6,271,332	6,271,332	5,649,151	6,661,242	6.22%	6.22%
	51.75%	49.85%	50.69%	49.35%	57.74%	49.15%		
Total General Fund Operating Exp.	10,522,714	11,702,781	12,372,838	12,708,763	9,783,268	13,554,261	9.55%	6.65

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Mayor & Council								
Council								
01020151 - 51100 Salaries and Wages	50,275	46,900	44,400	44,400	36,500	44,400	0.00%	- %
01020151 - 52200 FICA & Medicare Emplr Match	3,847	3,588	3,399	3,399	2,792	3,397	(0.10%)	(0.06%)
01020151 - 52300 PERS Employer Contribution	4,287	3,908	3,614	3,614	2,145	3,012	(16.70%)	(16.66%)
01020151 - 52500 Workers Compensation	152	112	152	152	77	146	(3.90%)	(3.95%)
Total Personnel Expenses	58,561	54,508	51,565	51,565	41,514	50,955	(1.18%)	(1.18%)
01020152 - 53260 Training Services	695	2,590	11,000	11,000	1,700	31,000	181.80%	181.82%
01020152 - 53300 Other Professional Svs	147,140	147,250	150,000	150,000	139,142	150,000	0.00%	- %
01020152 - 55310 Telephone / Fax/ TV	5,174	1,812	1,000	1,000	251	1,000	0.00%	- %
01020152 - 55902 Printing and Binding	1,034	1,214	1,300	1,300	128	1,300	0.00%	- %
01020152 - 55903 Travel and Related Costs	100	51,169	89,800	89,800	49,927	94,300	5.00%	5.01%
01020152 - 55906 Membership Dues	9,139	10,103	10,250	10,250	10,515	10,650	3.90%	3.90%
01020152 - 55999 Other	242	297	2,250	2,250	0	2,250	0.00%	- %
01020152 - 56100 General Supplies	1,992	41,227	40,000	115,000	39,510	115,000	187.50%	- %
01020152 - 56120 Office Supplies	115	46	500	500	0	500	0.00%	- %
01020152 - 56310 Food/Bev/Related for Programs	0	0	500	500	0	500	0.00%	- %
01020152 - 56320 Business Meals	0	(1,610)	3,000	3,000	1,008	3,000	0.00%	- %
01020152 - 56330 Food/Bev/Related Emp Apprctn	458	764	1,000	1,000	817	1,000	0.00%	- %
01020152 - 56400 Books and Periodicals	126	0	500	500	10	500	0.00%	- %
01020152 - 58498 Council Sponsorships Contngncy	6,550	6,550	15,000	15,000	2,880	15,000	0.00%	- %
01020152 - 58499 Council Sponsorships - Planned	50,692	54,584	54,550	54,550	12,500	147,300	170.00%	170.03%
Total Operating Expenses	223,456	315,997	380,650	455,650	258,387	573,300	50.61%	25.82%
Total Council	282,017	370,505	432,215	507,215	299,901	624,255	44.43%	23.08%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
City Administration								
City Manager's Office								
01020251 - 51100 Salaries and Wages	169,763	206,978	170,068	178,007	75,790	173,993	2.30%	(2.25%)
01020251 - 51200 Temporary Employees	0	15,410	0	0	125,960	0	0.00%	- %
01020251 - 51300 Overtime	50	281	1,000	1,000	730	1,000	0.00%	- %
01020251 - 52100 Health Insurance Benefit	35,995	48,871	50,016	50,016	31,468	53,179	6.30%	6.32%
01020251 - 52200 FICA & Medicare Emplr Match	11,894	13,063	11,818	12,425	15,490	12,851	8.70%	3.43%
01020251 - 52300 PERS Employer Contribution	44,497	51,473	49,347	51,135	15,954	43,120	(12.60%)	(15.67%)
01020251 - 52400 Unemployment Insurance	621	893	722	722	999	752	4.20%	4.16%
01020251 - 52500 Workers Compensation	430	449	549	549	432	529	(3.60%)	(3.64%)
01020251 - 52900 Other Employee Benefits	80	40	80	80	0	80	0.00%	- %
Total Personnel Expenses	263,330	337,458	283,600	293,934	266,823	285,504	0.67%	(2.87%)
01020252 - 53260 Training Services	0	525	975	975	2,220	1,000	2.60%	2.56%
01020252 - 53264 Education Reimbursement	0	3,078	6,156	6,156	3,078	7,695	25.00%	25.00%
01020252 - 53300 Other Professional Svcs	51,000	63,279	56,000	56,000	46,750	51,000	(8.90%)	(8.93%)
01020252 - 54230 Custodial Services/Supplies	52,705	55,048	55,000	55,000	47,100	57,000	3.60%	3.64%
01020252 - 54300 Repair/Maintenance Services	206	207	500	500	345	500	0.00%	- %
01020252 - 54410 Buildings/Land Rental	141	154	200	200	115	200	0.00%	- %
01020252 - 55310 Telephone/Fax/TV	2,703	4,548	3,000	3,000	4,448	5,000	66.70%	66.67%
01020252 - 55901 Advertising	0	3,450	1,625	1,625	0	1,625	0.00%	- %
01020252 - 55903 Travel and Related Costs	0	12,483	15,000	15,499	15,693	20,000	33.30%	29.04%
01020252 - 55905 Postal Services	675	65	600	600	102	300	(50.00%)	(50.00%)
01020252 - 55906 Membership Dues	1,094	2,579	2,400	2,400	0	1,500	(37.50%)	(37.50%)
01020252 - 55908 Employee Moving Costs	0	0	0	0	0	16,000	0.00%	- %
01020252 - 56100 General Supplies	3,217	1,030	4,000	4,000	1,308	3,000	(25.00%)	(25.00%)
01020252 - 56101 Safety Related Items	0	0	0	0	32	0	0.00%	- %
01020252 - 56120 Office Supplies	1,584	93	1,500	1,500	1,005	1,500	0.00%	- %
01020252 - 56150 Computer Hardware / Software	150	0	200	200	0	200	0.00%	- %
01020252 - 56160 Uniforms	0	0	0	0	0	200	0.00%	- %
01020252 - 56260 Gasoline for Vehicles	719	906	1,000	1,000	622	1,000	0.00%	- %
01020252 - 56320 Business Meals	0	17	1,000	1,000	375	800	(20.00%)	(20.00%)
01020252 - 56330 Food/Bev/Related Emp Apprctn	10,347	8,579	9,000	9,000	8,553	9,000	0.00%	- %
01020252 - 56400 Books and Periodicals	1,095	1,095	1,200	1,200	1,095	1,200	0.00%	- %
Total Operating Expenses	125,637	157,136	159,356	159,855	132,842	178,720	12.15%	11.80%
Total City Manager's Office	388,966	494,594	442,956	453,789	399,665	464,224	4.80%	2.30%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
City Administration								
Administration								
01020351 - 51100 Salaries and Wages	360,338	380,525	421,225	461,712	360,364	469,887	11.60%	1.77%
01020351 - 51200 Temporary Employees	8,475	0	0	0	0	0	0.00%	- %
01020351 - 51300 Overtime	343	1,036	1,164	1,164	1,942	1,164	0.00%	- %
01020351 - 52100 Health Insurance Benefit	94,779	128,931	143,778	143,778	103,487	152,872	6.30%	6.33%
01020351 - 52200 FICA & Medicare Emplr Match	28,483	29,032	32,097	35,204	27,762	35,639	11.00%	1.24%
01020351 - 52300 PERS Employer Contribution	101,188	108,280	121,252	128,560	58,154	115,928	(4.40%)	(9.83%)
01020351 - 52400 Unemployment Insurance	1,856	2,068	2,081	2,081	2,143	2,166	4.10%	4.08%
01020351 - 52500 Workers Compensation	1,016	881	1,336	1,336	722	1,287	(3.70%)	(3.67%)
01020351 - 52900 Other Employee Benefits	200	280	240	240	120	240	0.00%	- %
Total Personnel Expenses	596,677	651,033	723,173	774,075	554,693	779,183	7.75%	0.66%
01020352 - 53230 Legal Services	133,611	100,303	115,000	115,000	90,463	115,000	0.00%	- %
01020352 - 53240 Engineering/Architectural Svs	11,500	0	0	0	13,536	0	0.00%	- %
01020352 - 53260 Training Services	1,806	18,389	21,000	21,000	2,954	21,000	0.00%	- %
01020352 - 53264 Education Reimbursement	223	0	1,500	1,500	0	1,500	0.00%	- %
01020352 - 53300 Other Professional Svs	45,871	42,720	45,000	145,000	6,914	240,000	433.30%	65.52%
01020352 - 53410 Software / Hardware Support	0	1,931	0	0	0	0	0.00%	- %
01020352 - 53490 Other Technical Services	0	0	3,000	3,000	0	3,000	0.00%	- %
01020352 - 54110 Water / Sewerage	2,358	2,361	2,400	2,400	1,980	2,400	0.00%	- %
01020352 - 54210 Solid Waste	4,349	4,832	5,000	5,000	3,519	5,000	0.00%	- %
01020352 - 54230 Custodial Services/Supplies	0	1,745	0	0	0	0	0.00%	- %
01020352 - 54410 Buildings / Land Rental	141	154	0	0	115	0	0.00%	- %
01020352 - 55200 General Insurance	405,755	493,298	536,208	536,208	678,427	655,674	22.30%	22.28%
01020352 - 55310 Telephone/Fax/TV	10,464	9,244	13,840	13,840	7,238	13,840	0.00%	- %
01020352 - 55320 Network / Internet	25	0	0	0	0	0	0.00%	- %
01020352 - 55901 Advertising	648	675	1,100	1,100	300	5,000	354.50%	354.55%
01020352 - 55902 Printing and Binding	350	0	0	0	255	0	0.00%	- %
01020352 - 55903 Travel and Related Costs	7,264	3,983	10,500	10,500	9,398	26,000	147.60%	147.62%
01020352 - 55905 Postal Services	900	258	600	600	193	600	0.00%	- %
01020352 - 55906 Membership Dues	2,878	1,301	2,950	2,950	1,417	2,950	0.00%	- %
01020352 - 55908 Employee Moving Costs	1,258	0	0	0	167	0	0.00%	- %
01020352 - 56100 General Supplies	201	1,707	1,000	4,211	4,505	4,000	300.00%	(5.01%)
01020352 - 56101 Safety Related Items	5,731	3,318	11,130	11,130	7,019	11,130	0.00%	- %
01020352 - 56120 Office Supplies	9,573	2,420	5,000	5,000	4,085	5,000	0.00%	- %
01020352 - 56150 Computer Hardware / Software	1,772	1,920	500	500	4,159	500	0.00%	- %
01020352 - 56160 Uniforms	0	0	0	0	0	400	0.00%	- %
01020352 - 56220 Electricity	49,757	59,813	55,000	55,000	40,679	55,000	0.00%	- %
01020352 - 56240 Heating Oil	21,387	36,238	25,000	25,000	28,396	25,000	0.00%	- %
01020352 - 56260 Gasoline for Vehicles	270	510	600	600	129	600	0.00%	- %
01020352 - 56320 Business Meals	354	151	400	400	50	400	0.00%	- %
01020352 - 56330 Food/Bev/Related Emp Apprctn	5,271	6,007	3,000	3,000	4,892	3,000	0.00%	- %
01020352 - 56400 Books and Periodicals	350	0	0	0	120	1,000	0.00%	- %
Total Operating Expenses	724,066	793,276	859,728	962,939	910,911	1,197,994	39.35%	24.41%
Total Administration	1,320,743	1,444,309	1,582,901	1,737,014	1,465,604	1,977,177	24.91%	13.83%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

City Clerk	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Clerks								
01020551 - 51100 Salaries and Wages	249,978	290,465	245,361	312,529	269,034	315,754	28.70%	1.03%
01020551 - 51200 Temporary Employees	18,643	5,655	15,000	15,000	4,034	15,000	0.00%	- %
01020551 - 51300 Overtime	2,224	1,486	1,500	1,500	846	1,500	0.00%	- %
01020551 - 52100 Health Insurance Benefit	67,749	83,073	93,780	93,780	81,349	99,708	6.30%	6.32%
01020551 - 52200 FICA & Medicare Emplr Match	20,765	22,811	20,034	24,577	20,993	25,416	26.90%	3.41%
01020551 - 52300 PERS Employer Contribution	72,363	72,829	72,523	89,014	52,006	78,125	7.70%	(12.23%)
01020551 - 52400 Unemployment Insurance	1,427	1,305	1,506	1,506	1,493	1,563	3.80%	3.78%
01020551 - 52500 Workers Compensation	742	623	731	731	568	704	(3.70%)	(3.69%)
01020551 - 52900 Other Employee Benefits	80	80	120	120	80	120	0.00%	- %
Total Personnel Expenses	433,970	478,327	450,555	538,757	430,404	537,890	19.38%	(0.16%)
01020552 - 53100 Official / Administrative	6,320	5,355	5,200	5,200	3,637	6,450	24.00%	24.04%
01020552 - 53230 Legal Services	5,769	5,276	12,000	12,000	6,158	6,000	(50.00%)	(50.00%)
01020552 - 53250 Assessment Services	18,577	27,636	28,000	28,000	22,347	33,000	17.90%	17.86%
01020552 - 53260 Training Services	227	2,902	2,400	2,400	1,150	2,800	16.70%	16.67%
01020552 - 53300 Other Professional Svs	2,471	897	20,700	20,700	315	25,500	23.20%	23.19%
01020552 - 54300 Repair/Maintenance Services	0	2,637	2,500	2,500	0	2,500	0.00%	- %
01020552 - 54410 Buildings / Land Rental	282	307	300	300	230	300	0.00%	- %
01020552 - 54420 Equipment Rental	2,212	2,117	2,250	2,250	1,762	2,250	0.00%	- %
01020552 - 55310 Telephone / Fax / TV	2,062	2,270	3,550	4,750	1,836	2,400	(32.40%)	(49.47%)
01020552 - 55901 Advertising	2,247	3,766	3,000	3,000	2,028	3,000	0.00%	- %
01020552 - 55902 Printing and Binding	1,248	1,544	1,600	1,600	1,625	1,600	0.00%	- %
01020552 - 55903 Travel and Related Costs	1,060	5,112	13,000	13,000	4,526	14,900	14.60%	14.62%
01020552 - 55905 Postal Services	1,350	1,457	1,800	1,800	1,446	1,800	0.00%	- %
01020552 - 55906 Membership Dues	590	545	490	490	465	440	(10.20%)	(10.20%)
01020552 - 55999 Other	60	60	0	0	0	0	0.00%	- %
01020552 - 56100 General Supplies	962	712	750	750	516	750	0.00%	- %
01020552 - 56101 Safety Related Items	330	0	0	0	64	0	0.00%	- %
01020552 - 56120 Office Supplies	4,613	2,955	5,000	5,000	3,750	4,500	(10.00%)	(10.00%)
01020552 - 56150 Computer Hardware / Software	726	4,894	0	0	0	0	0.00%	- %
01020552 - 56260 Gasoline for Vehicles	643	971	720	720	856	960	33.30%	33.33%
01020552 - 56320 Business Meals	635	0	450	450	760	700	55.60%	55.56%
01020552 - 56330 Food/Bev/Related Emp Apprctn	467	1,358	1,000	1,000	1,559	1,500	50.00%	50.00%
01020552 - 56400 Books and Periodicals	54	0	0	0	14	0	0.00%	- %
01020552 - 59100 Interest Expense	2	0	250	250	0	100	(60.00%)	(60.00%)
Total Operating Expenses	52,908	72,769	104,960	106,160	55,044	111,450	6.18%	4.98%
Total Clerks	486,878	551,096	555,515	644,917	485,448	649,340	16.89%	0.69%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
Finance								
01020651 - 51100 Salaries and Wages	473,135	428,647	563,254	649,617	384,404	679,267	20.60%	4.56%
01020651 - 51200 Temporary Employees	5,099	25,609	20,886	20,886	116,165	27,103	29.80%	29.77%
01020651 - 51300 Overtime	562	1,725	989	989	3,056	1,977	99.90%	99.90%
01020651 - 52100 Health Insurance Benefit	135,938	138,781	205,659	205,659	139,678	218,667	6.30%	6.33%
01020651 - 52200 FICA & Medicare Emplr Match	36,797	34,882	44,520	51,127	38,503	53,837	20.90%	5.30%
01020651 - 52300 PERS Employer Contribution	134,286	112,883	165,936	188,959	74,888	165,784	(0.10%)	(12.26%)
01020651 - 52400 Unemployment Insurance	2,791	2,516	3,177	3,177	3,033	3,379	6.40%	6.36%
01020651 - 52500 Workers Compensation	1,354	969	1,740	1,740	1,008	1,676	(3.70%)	(3.68%)
01020651 - 52900 Other Employee Benefits	409	360	480	480	400	480	0.00%	- %
Total Personnel Expenses	790,371	746,370	1,006,641	1,122,634	761,135	1,152,170	14.46%	2.63%
01020652 - 53210 Audit and Accounting	127,387	98,800	135,000	135,000	116,032	125,000	(7.40%)	(7.41%)
01020652 - 53220 Investment Management Svcs	172,640	171,443	150,000	150,000	126,781	175,000	16.70%	16.67%
01020652 - 53230 Legal Services	0	239	0	0	0	250	0.00%	- %
01020652 - 53260 Training Services	0	0	1,550	1,550	0	1,550	0.00%	- %
01020652 - 53300 Other Professional Svcs	228,825	233,152	25,000	25,000	1,140	25,000	0.00%	- %
01020652 - 54230 Custodial Services/Supplies	0	0	100	100	0	100	0.00%	- %
01020652 - 54300 Repair/Maintenance Services	8,293	6,195	5,000	5,000	611	5,000	0.00%	- %
01020652 - 55310 Telephone/Fax/TV	4,089	3,808	3,200	3,200	2,214	4,000	25.00%	25.00%
01020652 - 55901 Advertising	0	0	400	400	0	400	0.00%	- %
01020652 - 55903 Travel and Related Costs	224	3,700	13,000	13,000	10,761	23,000	76.90%	76.92%
01020652 - 55904 Banking / Credit Card Fees	19,484	26,135	22,600	22,600	14,827	22,600	0.00%	- %
01020652 - 55905 Postal Services	4,876	4,104	6,000	6,000	4,645	6,000	0.00%	- %
01020652 - 55906 Membership Dues	489	489	750	750	223	750	0.00%	- %
01020652 - 55908 Employee Moving Costs	1,887	0	5,000	5,000	0	5,000	0.00%	- %
01020652 - 55911 Recruitment Costs	122	5,779	10,000	10,000	0	10,000	0.00%	- %
01020652 - 55999 Other	0	122	0	0	0	0	0.00%	- %
01020652 - 56100 General Supplies	258	129	750	2,390	1,712	750	0.00%	(68.62%)
01020652 - 56101 Safety Related Items	33	0	0	0	32	0	0.00%	- %
01020652 - 56120 Office Supplies	13,826	12,246	12,300	12,300	13,963	12,300	0.00%	- %
01020652 - 56150 Computer Hardware / Software	143	191	0	0	1,910	0	0.00%	- %
01020652 - 56260 Gasoline for Vehicles	432	428 ^x	500	500	459	500	0.00%	- %
01020652 - 56320 Business Meals	0	0	250	250	0	250	0.00%	- %
01020652 - 56330 Food/Bev/Related Emp Apprctn	1,941	4,313	2,500	2,500	1,840	2,500	0.00%	- %
01020652 - 56400 Books and Periodicals	1,105	0	250	250	0	250	0.00%	- %
01020652 - 58500 Bad Debt Expense	0	3,032	0	0	0	0	0.00%	- %
Total Operating Expenses	586,053	574,303	394,150	395,790	297,149	420,200	6.61%	6.17%
01020653 - 57400 Machinery and Equipment	0	0	19,953	19,953	19,626	0	(100.00%)	(100.00%)
Total Capital Outlay	0	0	19,953	19,953	19,626	0	(100.00%)	(100.00%)
01020654 - 58920 Allocations OUT-Credit	(275,700)	(275,700)	(297,456)	(297,456)	(247,870)	(297,456)	0.00%	- %
Total Other Expenses	(275,700)	(275,700)	(297,456)	(297,456)	(247,870)	(297,456)	0.00%	- %
Total Finance	1,100,724	1,044,974	1,123,288	1,240,921	830,040	1,274,914	13.50%	2.74%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
Information Systems								
01020751 - 51100 Salaries and Wages	186,347	214,234	222,443	254,383	176,930	262,646	18.10%	3.25%
01020751 - 51200 Temporary Employees	5,145	4,326	4,200	4,200	5,562	12,000	185.70%	185.71%
01020751 - 51300 Overtime	599	847	1,155	1,155	744	1,155	0.00%	- %
01020751 - 52100 Health Insurance Benefit	43,885	65,734	72,208	72,208	53,251	76,779	6.30%	6.33%
01020751 - 52200 FICA & Medicare Emplr Match	14,712	16,872	17,429	19,736	14,045	21,102	21.10%	6.92%
01020751 - 52300 PERS Employer Contribution	52,041	56,792	61,182	68,017	34,638	59,056	(3.50%)	(13.17%)
01020751 - 52400 Unemployment Insurance	819	1,218	1,086	1,086	923	1,210	11.40%	11.42%
01020751 - 52500 Workers Compensation	7,883	9,452	11,770	11,770	6,116	11,340	(3.70%)	(3.65%)
01020751 - 52900 Other Employee Benefits	120	80	120	120	80	120	0.00%	- %
Total Personnel Expenses	311,550	369,555	391,593	432,675	292,289	445,408	13.74%	2.94%
01020752 - 53260 Training Services	0	2,670	12,000	12,000	0	12,000	0.00%	- %
01020752 - 53300 Other Professional Svcs	11,403	9,430	5,000	7,025	1,313	5,000	0.00%	(28.83%)
01020752 - 53410 Software / Hardware Support	258,527	201,551	242,390	242,390	221,080	357,834	47.60%	47.63%
01020752 - 55310 Telephone/Fax/TV	3,129	1,037	2,200	2,200	1,897	2,200	0.00%	- %
01020752 - 55320 Network / Internet	86,068	150,183	151,730	151,730	123,608	151,730	0.00%	- %
01020752 - 55903 Travel and Related Costs	0	2,413	15,000	15,000	0	15,000	0.00%	- %
01020752 - 55908 Employee Moving Costs	1,378	0	0	0	0	0	0.00%	- %
01020752 - 56100 General Supplies	1,754	2,089	2,000	2,000	27	2,000	0.00%	- %
01020752 - 56101 Safety Related Items	0	0	500	500	0	500	0.00%	- %
01020752 - 56120 Office Supplies	3,963	470	0	0	0	0	0.00%	- %
01020752 - 56150 Computer Hardware / Software	69,827	219,778	179,584	179,584	150,637	113,552	(36.80%)	(36.77%)
01020752 - 56260 Gasoline for Vehicles	601	1,298	1,000	1,000	1,112	1,000	0.00%	- %
Total Operating Expenses	436,651	590,919	611,404	613,429	499,675	660,816	8.08%	7.72%
Total Information Systems	748,201	960,474	1,002,997	1,046,104	791,964	1,106,224	10.29%	5.75%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Planning								
Planning								
01020851 - 51100 Salaries and Wages	328,622	340,364	377,871	423,884	196,788	422,522	11.80%	(0.32%)
01020851 - 51200 Temporary Employees	2,880	5,760	15,600	15,600	6,600	15,600	0.00%	- %
01020851 - 51300 Overtime	463	135	500	500	646	500	0.00%	- %
01020851 - 52100 Health Insurance Benefit	91,367	104,922	125,040	125,040	70,738	132,944	6.30%	6.32%
01020851 - 52200 FICA & Medicare Emplr Match	25,485	26,542	30,231	32,613	15,609	33,206	9.80%	1.82%
01020851 - 52300 PERS Employer Contribution	97,665	97,854	107,905	119,351	29,514	101,159	(6.30%)	(15.24%)
01020851 - 52400 Unemployment Insurance	1,724	1,642	1,824	1,824	1,009	2,040	11.80%	11.84%
01020851 - 52500 Workers Compensation	946	823	1,146	1,146	429	1,104	(3.70%)	(3.66%)
01020851 - 52900 Other Employee Benefits	160	160	160	160	40	160	0.00%	- %
Total Personnel Expenses	549,313	578,202	660,277	720,118	321,372	709,235	7.41%	(1.51%)
01020852 - 53230 Legal Services	14,553	16,683	6,000	6,000	5,101	6,000	0.00%	- %
01020852 - 53240 Engineering/Architectural Svcs	0	0	5,000	5,000	0	5,000	0.00%	- %
01020852 - 53260 Training Services	1,709	4,189	10,000	10,000	200	9,800	(2.00%)	(2.00%)
01020852 - 53264 Education Reimbursement	0	0	1,000	1,000	0	1,000	0.00%	- %
01020852 - 53300 Other Professional Svcs	503	29,110	45,000	45,000	1,660	40,000	(11.10%)	(11.11%)
01020852 - 53430 Survey Services	0	28,425	2,500	2,500	0	2,500	0.00%	- %
01020852 - 54300 Repair/Maintenance Services	0	0	1,000	1,000	1,104	500	(50.00%)	(50.00%)
01020852 - 55310 Telephone / Fax/TV	5,645	3,926	3,500	3,500	3,139	3,500	0.00%	- %
01020852 - 55901 Advertising	0	0	500	500	0	0	(100.00%)	(100.00%)
01020852 - 55903 Travel and Related Costs	0	6,006	25,000	25,000	6,949	20,000	(20.00%)	(20.00%)
01020852 - 55905 Postal Services	450	194	500	500	187	500	0.00%	- %
01020852 - 55906 Membership Dues	764	1,079	1,500	1,500	575	1,500	0.00%	- %
01020852 - 55908 Employee Moving Costs	0	0	5,000	5,000	0	5,000	0.00%	- %
01020852 - 56100 General Supplies	818	490	1,000	9,645	11,648	1,000	0.00%	(89.63%)
01020852 - 56101 Safety Related Items	0	40	1,000	1,000	0	500	(50.00%)	(50.00%)
01020852 - 56120 Office Supplies	4,461	944	4,000	4,000	2,315	4,000	0.00%	- %
01020852 - 56150 Computer Hardware / Software	5,824	1,395	3,000	3,000	1,015	3,000	0.00%	- %
01020852 - 56160 Uniforms	218	0	0	0	0	320	0.00%	- %
01020852 - 56260 Gasoline for Vehicles	393	794	1,000	1,000	557	1,000	0.00%	- %
01020852 - 56320 Business Meals	268	0	1,500	1,500	96	1,000	(33.30%)	(33.33%)
01020852 - 56330 Food/Bev/Related Emp Apprctn	2,209	2,131	1,200	1,200	1,587	1,500	25.00%	25.00%
01020852 - 56400 Books and Periodicals	0	0	300	300	290	300	0.00%	- %
Total Operating Expenses	37,815	95,407	119,500	128,145	36,422	107,920	(9.69%)	(15.78%)
Total Planning	587,128	673,609	779,777	848,263	357,793	817,155	4.79%	(3.67%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety Admin								
Public Safety Admin								
01021051 - 51100 Salaries and Wages	0	0	470,211	525,905	378,779	0	(100.00%)	(100.00%)
01021051 - 51200 Temporary Employees	0	0	7,725	7,725	5,760	0	(100.00%)	(100.00%)
01021051 - 51300 Overtime	0	0	2,500	2,500	223	0	(100.00%)	(100.00%)
01021051 - 52100 Health Insurance Benefit	0	0	125,040	125,040	102,264	0	(100.00%)	(100.00%)
01021051 - 52200 FICA/Medicare Employer Match	0	0	36,831	39,428	29,096	0	(100.00%)	(100.00%)
01021051 - 52300 PERS Employer Benefit	0	0	134,505	145,252	71,873	0	(100.00%)	(100.00%)
01021051 - 52400 Unemployment Ins Benefit	0	0	1,885	1,885	1,479	0	(100.00%)	(100.00%)
01021051 - 52500 Workers Compensation Ins	0	0	2,500	2,500	6,104	0	(100.00%)	(100.00%)
01021051 - 52900 Other Employee Benefits	0	0	150	150	0	0	(100.00%)	(100.00%)
Total Personnel Expenses	0	0	781,347	850,385	595,578	0	(100.00%)	(100.00%)
01021052 - 53230 Legal	0	0	10,000	10,000	0	0	(100.00%)	(100.00%)
01021052 - 53260 Training Services	0	0	7,850	7,850	872	0	(100.00%)	(100.00%)
01021052 - 53300 Other Professional	0	0	0	0	3,386	0	0.00%	- %
01021052 - 53410 Software / Hardware Support	0	0	3,000	3,000	4,854	0	(100.00%)	(100.00%)
01021052 - 54110 Water / Sewerage	0	0	4,000	4,000	2,367	0	(100.00%)	(100.00%)
01021052 - 54210 Solid Waste	0	0	12,000	12,000	5,912	0	(100.00%)	(100.00%)
01021052 - 54230 Custodial Services/Supplies	0	0	37,500	37,500	29,837	0	(100.00%)	(100.00%)
01021052 - 54300 Repair/Maintenance Services	0	0	24,000	24,000	16,965	0	(100.00%)	(100.00%)
01021052 - 54410 Buildings/Land Rental	0	0	1,050	1,050	0	0	(100.00%)	(100.00%)
01021052 - 55310 Telephone / Fax / TV	0	0	27,300	27,300	15,023	0	(100.00%)	(100.00%)
01021052 - 55320 Network / Internet	0	0	6,000	6,000	2,307	0	(100.00%)	(100.00%)
01021052 - 55390 Other Communications / Cable	0	0	0	0	1,328	0	0.00%	- %
01021052 - 55901 Advertising	0	0	5,000	5,000	200	0	(100.00%)	(100.00%)
01021052 - 55902 Printing and Binding	0	0	250	250	0	0	(100.00%)	(100.00%)
01021052 - 55903 Travel and Related Costs	0	0	67,900	67,900	9,946	0	(100.00%)	(100.00%)
01021052 - 55904 Banking / Credit Card Fees	0	0	3,600	3,600	0	0	(100.00%)	(100.00%)
01021052 - 55905 Postal Services	0	0	3,000	3,000	2,798	0	(100.00%)	(100.00%)
01021052 - 55906 Membership Dues	0	0	1,490	1,490	450	0	(100.00%)	(100.00%)
01021052 - 56100 General Supplies	0	0	10,500	10,500	3,518	0	(100.00%)	(100.00%)
01021052 - 56120 Office Supplies	0	0	1,500	1,500	1,528	0	(100.00%)	(100.00%)
01021052 - 56160 Uniforms	0	0	2,500	2,500	1,297	0	(100.00%)	(100.00%)
01021052 - 56220 Electricity	0	0	72,000	72,000	39,573	0	(100.00%)	(100.00%)
01021052 - 56230 Propane	0	0	1,500	1,500	0	0	(100.00%)	(100.00%)
01021052 - 56240 Heating Oil	0	0	45,000	45,000	31,181	0	(100.00%)	(100.00%)
01021052 - 56260 Gasoline for Vehicles	0	0	2,500	2,500	0	0	(100.00%)	(100.00%)
01021052 - 56320 Business Meals	0	0	300	300	0	0	(100.00%)	(100.00%)
01021052 - 56330 Food/Bev/Related Emp Apprctn	0	0	3,525	3,525	2,675	0	(100.00%)	(100.00%)
01021052 - 56400 Books and Periodicals	0	0	250	250	0	0	(100.00%)	(100.00%)
Total Operating Expenses	0	0	353,515	353,515	176,018	0	(100.00%)	(100.00%)
Total Public Safety Admin	0	0	1,134,862	1,203,900	771,596	0	(100.00%)	(100.00%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Police								
01021151 - 51100 Salaries and Wages	1,304,964	1,253,084	1,500,147	1,500,147	662,954	1,910,172	27.30%	27.33%
01021151 - 51200 Temporary Employees	51,734	0	0	0	0	7,000	0.00%	- %
01021151 - 51300 Overtime	336,707	338,238	275,880	275,880	322,451	288,000	4.40%	4.39%
01021151 - 52100 Health Insurance Benefit	315,456	347,056	437,640	437,640	260,092	568,336	29.90%	29.86%
01021151 - 52200 FICA & Medicare Emplr Match	121,966	118,549	131,831	131,831	67,138	165,773	25.70%	25.75%
01021151 - 52300 PERS Employer Contribution	452,106	424,431	494,938	494,938	205,758	518,458	4.80%	4.75%
01021151 - 52400 Unemployment Insurance	6,800	7,166	6,328	6,328	3,606	8,123	28.40%	28.37%
01021151 - 52500 Workers Compensation	49,950	37,630	43,703	43,703	22,281	44,035	0.80%	0.76%
01021151 - 52900 Other Employee Benefits	560	640	720	720	400	720	0.00%	- %
Total Personnel Expenses	2,640,244	2,526,793	2,891,187	2,891,187	1,544,680	3,510,617	21.42%	21.42%
01021152 - 53230 Legal Services	3,670	9,219	0	0	3,350	10,000	0.00%	- %
01021152 - 53260 Training Services	10,870	86,851	78,085	78,085	15,426	87,700	12.30%	12.31%
01021152 - 53264 Education Reimbursement	0	0	5,000	5,000	0	5,000	0.00%	- %
01021152 - 53300 Other Professional Svs	14,412	10,021	10,000	10,402	1,031	10,000	0.00%	(3.86%)
01021152 - 53410 Software / Hardware Support	4,549	2,397	0	0	0	8,300	0.00%	- %
01021152 - 54110 Water / Sewerage	2,652	2,283	0	0	0	1,900	0.00%	- %
01021152 - 54210 Solid Waste	2,201	2,529	0	0	0	3,000	0.00%	- %
01021152 - 54230 Custodial Services/Supplies	8,564	8,494	0	0	35	11,800	0.00%	- %
01021152 - 54300 Repair/Maintenance Services	1,462	1,752	0	0	0	17,000	0.00%	- %
01021152 - 54410 Buildings / Land Rental	1,125	1,125	0	0	0	1,375	0.00%	- %
01021152 - 55310 Telephone / Fax/TV	17,566	18,165	0	0	3,479	24,300	0.00%	- %
01021152 - 55320 Network / Internet	2,320	2,402	0	0	0	4,000	0.00%	- %
01021152 - 55330 Radio	0	2,970	1,000	1,000	0	1,500	50.00%	50.00%
01021152 - 55390 Other Communications / Cable	518	459	0	0	0	2,400	0.00%	- %
01021152 - 55901 Advertising	675	475	0	0	475	1,000	0.00%	- %
01021152 - 55902 Printing and Binding	328	168	750	750	272	750	0.00%	- %
01021152 - 55903 Travel and Related Costs	9,873	36,503	93,400	94,442	9,358	48,000	(48.60%)	(49.17%)
01021152 - 55904 Banking / Credit Card Fees	3,297	3,092	0	0	2,342	3,600	0.00%	- %
01021152 - 55905 Postal Services	2,264	2,866	0	0	0	3,600	0.00%	- %
01021152 - 55906 Membership Dues	220	703	1,815	1,815	0	1,815	0.00%	- %
01021152 - 55907 Permit Fees	0	0	50	50	400	50	0.00%	- %
01021152 - 55908 Employee Moving Costs	5,262	1,948	50,000	50,000	0	60,000	20.00%	20.00%
01021152 - 55909 Investigations	1,807	1,839	10,000	10,000	1,353	10,000	0.00%	- %
01021152 - 55910 Impound Fees Exp	1,000	875	5,000	5,000	1,025	5,000	0.00%	- %
01021152 - 55911 Recruitment Costs	23,220	28,539	32,500	32,500	6,541	22,500	(30.80%)	(30.77%)
01021152 - 55999 Other	46	122	0	0	0	0	0.00%	- %
01021152 - 56100 General Supplies	37,816	65,573	37,100	38,978	10,899	44,600	20.20%	14.42%
01021152 - 56101 Safety Related Items	362	50	1,000	1,000	449	1,000	0.00%	- %
01021152 - 56106 Disaster Supplies	1,819	1,063	1,000	1,000	0	1,000	0.00%	- %
01021152 - 56120 Office Supplies	10,032	8,933	5,500	5,500	192	7,000	27.30%	27.27%
01021152 - 56150 Computer Hardware / Software	5,442	2,663	7,000	7,000	3,290	7,000	0.00%	- %
01021152 - 56160 Uniforms	14,873	7,544	13,700	14,266	7,379	14,300	4.40%	0.24%
01021152 - 56220 Electricity	32,988	43,041	0	0	0	27,000	0.00%	- %
01021152 - 56230 Propane	0	584	0	0	0	1,000	0.00%	- %
01021152 - 56240 Heating Oil	19,357	31,988	0	0	0	15,000	0.00%	- %
01021152 - 56260 Gasoline for Vehicles	19,961	19,217	17,500	17,500	20,854	25,000	42.90%	42.86%
01021152 - 56310 Food/Bev/Related for Programs	207	620	0	0	0	3,500	0.00%	- %
01021152 - 56320 Business Meals	553	748	0	0	0	300	0.00%	- %
01021152 - 56330 Food/Bev/Related Emp Apprctn	2,483	3,340	0	0	1,452	3,500	0.00%	- %
01021152 - 56400 Books and Periodicals	559	598	1,000	1,000	0	1,000	0.00%	- %
01021152 - 56460 State Seizure Funds	0	69,379	22,392	22,392	0	13,197	(41.10%)	(41.06%)
Total Operating Expenses	264,353	481,133	393,792	397,678	89,602	508,987	29.25%	27.99%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
01021153 - 57400 Machinery and Equipment	99,037	4,112	144,000	196,283	0	280,000	94.40%	42.65%
Total Capital Outlay	99,037	4,112	144,000	196,283	0	280,000	94.44%	42.65%
Total Police	3,003,634	3,012,038	3,428,979	3,485,148	1,634,282	4,299,604	25.39%	23.37%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Communications								
01021251 - 51100 Salaries and Wages	434,364	472,081	457,950	457,950	351,329	504,267	10.10%	10.11%
01021251 - 51200 Temporary Employees	11,052	0	0	0	0	0	0.00%	- %
01021251 - 51300 Overtime	53,638	23,032	46,750	46,750	77,161	51,000	9.10%	9.09%
01021251 - 52100 Health Insurance Benefit	106,880	139,449	132,855	132,855	109,556	156,210	17.60%	17.58%
01021251 - 52200 FICA/Medicare Employer Match	36,921	37,153	37,713	37,713	31,480	42,427	12.50%	12.50%
01021251 - 52300 PERS Employer Benefit	126,661	131,861	137,004	137,004	71,217	125,464	(8.40%)	(8.42%)
01021251 - 52400 Unemployment Ins Benefit	2,286	2,112	1,922	1,922	1,781	2,214	15.20%	15.19%
01021251 - 52500 Workers Compensation Ins	2,638	2,247	1,233	1,233	833	1,429	15.90%	15.90%
01021251 - 52900 Other Employee Benefits	160	80	200	200	200	200	0.00%	- %
Total Personnel Expenses	774,600	808,015	815,627	815,627	643,556	883,211	8.29%	8.29%
01021252 - 53260 Training Services	6,302	2,632	5,000	5,000	2,508	5,000	0.00%	- %
01021252 - 53264 Education Reimbursement	6,000	4,800	5,000	5,000	0	5,000	0.00%	- %
01021252 - 53300 Other Professional	829	7	1,000	1,000	0	1,000	0.00%	- %
01021252 - 54110 Water / Sewerage	0	0	0	0	0	1,000	0.00%	- %
01021252 - 54210 Solid Waste	1,300	1,417	0	0	0	1,500	0.00%	- %
01021252 - 54230 Custodial Services/Supplies	5,324	5,605	0	0	0	7,700	0.00%	- %
01021252 - 54300 Repair/Maintenance Services	983	1,168	0	0	0	1,500	0.00%	- %
01021252 - 55310 Telephone / Fax / TV	2,435	1,782	0	546	0	2,000	0.00%	266.52%
01021252 - 55320 Network / Internet	0	0	0	0	0	2,000	0.00%	- %
01021252 - 55390 Other Communications / Cable	345	306	0	0	0	0	0.00%	- %
01021252 - 55902 Printing and Binding	0	0	250	250	0	250	0.00%	- %
01021252 - 55903 Travel and Related Costs	0	3,711	10,850	10,850	1,305	10,850	0.00%	- %
01021252 - 55905 Postal Services	12	0	0	0	0	500	0.00%	- %
01021252 - 55906 Membership Dues	0	0	125	125	0	125	0.00%	- %
01021252 - 55908 Employee Moving Costs	865	0	5,000	5,000	0	10,000	100.00%	100.00%
01021252 - 55911 Recruitment Costs	1,298	0	5,000	5,000	230	1,500	(70.00%)	(70.00%)
01021252 - 56100 General Supplies	1,521	0	1,500	1,500	0	1,500	0.00%	- %
01021252 - 56101 Safety Related Items	0	0	1,000	1,000	0	1,000	0.00%	- %
01021252 - 56106 Disaster Supplies	0	0	0	0	0	500	0.00%	- %
01021252 - 56120 Office Supplies	1,574	52	1,750	1,750	123	1,500	(14.30%)	(14.29%)
01021252 - 56150 Computer Hardware / Software	896	0	1,000	1,000	0	1,000	0.00%	- %
01021252 - 56160 Uniforms	1,342	742	1,500	1,500	1,127	1,500	0.00%	- %
01021252 - 56220 Electricity	0	0	0	0	0	2,000	0.00%	- %
01021252 - 56240 Heating Oil	0	0	0	0	0	1,500	0.00%	- %
01021252 - 56330 Food/Bev/Related Emp Apprctn	58	464	0	0	18	300	0.00%	- %
01021252 - 56400 Books and Periodicals	0	0	250	250	0	250	0.00%	- %
Total Operating Expenses	31,085	22,685	39,225	39,771	5,310	60,975	55.45%	53.32%
Total Communications	805,686	830,700	854,852	855,398	648,867	944,186	10.45%	10.38%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Corrections								
01021451 - 51100 Salaries and Wages	431,153	518,363	526,717	526,717	395,445	600,139	13.90%	13.94%
01021451 - 51200 Temporary Employees	11,052	0	0	0	0	0	0.00%	- %
01021451 - 51300 Overtime	67,547	36,067	51,500	51,500	46,287	53,000	2.90%	2.91%
01021451 - 52100 Health Insurance Benefit	103,993	161,456	156,300	156,300	133,813	181,136	15.90%	15.89%
01021451 - 52200 FICA & Medicare Emplr Match	38,217	42,072	43,700	43,700	33,792	49,914	14.20%	14.22%
01021451 - 52300 PERS Employer Contribution	135,365	150,616	154,998	154,998	84,308	149,582	(3.50%)	(3.49%)
01021451 - 52400 Unemployment Insurance	2,302	3,266	2,260	2,260	1,825	2,567	13.60%	13.58%
01021451 - 52500 Workers Compensation	15,893	14,785	13,330	13,330	10,665	13,084	(1.80%)	(1.85%)
01021451 - 52900 Other Employee Benefits	200	120	200	200	80	200	0.00%	- %
Total Personnel Expenses	805,723	926,745	949,005	949,005	706,216	1,049,622	10.60%	10.60%
01021452 - 53260 Training Services	503	1,582	5,000	5,000	1,995	7,500	50.00%	50.00%
01021452 - 53264 Education Reimbursement	0	4,200	5,000	5,000	(1,400)	5,000	0.00%	- %
01021452 - 53300 Other Professional Svs	3,538	2,244	1,500	1,500	0	1,000	(33.30%)	(33.33%)
01021452 - 53310 Protective Custody Medical	1,984	0	0	0	0	500	0.00%	- %
01021452 - 54110 Water / Sewerage	884	761	0	0	0	800	0.00%	- %
01021452 - 54210 Solid Waste	1,492	1,884	0	0	403	1,000	0.00%	- %
01021452 - 54230 Custodial Services/Supplies	5,750	5,865	0	0	0	4,820	0.00%	- %
01021452 - 54300 Repair/Maintenance Services	980	1,168	2,000	2,000	0	2,000	0.00%	- %
01021452 - 55310 Telephone / Fax/TV	1,920	1,797	0	0	0	2,000	0.00%	- %
01021452 - 55330 Radio	0	0	1,000	1,000	0	2,000	100.00%	100.00%
01021452 - 55390 Other Communications	345	306	0	0	0	500	0.00%	- %
01021452 - 55902 Printing and Binding	81	0	0	0	0	250	0.00%	- %
01021452 - 55903 Travel and Related Costs	5,503	16,153	10,850	10,850	0	10,850	0.00%	- %
01021452 - 55905 Postal Services	200	0	0	0	0	0	0.00%	- %
01021452 - 55906 Membership Dues	300	0	500	500	0	500	0.00%	- %
01021452 - 55907 Permit Fees	190	190	200	200	190	200	0.00%	- %
01021452 - 55908 Employee Moving Costs	1,245	0	5,000	5,000	0	10,000	100.00%	100.00%
01021452 - 55911 Recruitment Costs	3,505	400	5,000	5,000	745	2,500	(50.00%)	(50.00%)
01021452 - 56100 General Supplies	1,838	584	2,500	2,500	1,070	2,500	0.00%	- %
01021452 - 56101 Safety Related Items	0	0	1,000	1,000	0	1,000	0.00%	- %
01021452 - 56120 Office Supplies	1,045	717	1,250	1,250	0	1,000	(20.00%)	(20.00%)
01021452 - 56150 Computer Hardware / Software	325	0	1,000	1,000	0	1,000	0.00%	- %
01021452 - 56160 Uniforms	1,528	1,620	1,500	1,500	1,064	3,000	100.00%	100.00%
01021452 - 56220 Electricity	10,996	14,347	0	0	0	15,000	0.00%	- %
01021452 - 56230 Propane	0	498	0	0	0	0	0.00%	- %
01021452 - 56240 Heating Oil	6,452	10,662	0	0	0	11,000	0.00%	- %
01021452 - 56260 Gasoline for Vehicles	2,188	2,135	1,000	1,000	2,317	2,000	100.00%	100.00%
01021452 - 56310 Food/Bev/Related for Programs	18,399	11,247	18,000	18,000	8,231	18,000	0.00%	- %
01021452 - 56330 Food/Bev/Related Emp Apprctn	174	199	0	0	722	300	0.00%	- %
01021452 - 56400 Books and Periodicals	0	0	200	200	0	200	0.00%	- %
Total Operating Expenses	71,364	78,559	62,500	62,500	15,337	106,420	70.27%	70.27%
Total Corrections	877,086	1,005,304	1,011,505	1,011,505	721,553	1,156,042	14.29%	14.29%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Fire & EMS								
Fire and Emergency Services								
01021551 - 51100 Salaries and Wages	498,760	600,907	725,828	725,828	446,495	695,448	(4.20%)	(4.19%)
01021551 - 51200 Temporary Employees	36,151	21,510	64,000	64,000	73,694	64,000	0.00%	- %
01021551 - 51300 Overtime	96,423	120,602	70,750	70,750	131,749	129,000	82.30%	82.33%
01021551 - 52100 Health Insurance Benefit	123,399	167,719	179,745	179,745	130,125	191,106	6.30%	6.32%
01021551 - 52200 FICA & Medicare Emplr Match	48,231	56,699	64,652	64,652	48,311	67,618	4.60%	4.59%
01021551 - 52300 PERS Employer Contribution	168,029	203,950	224,083	224,083	110,092	195,668	(12.70%)	(12.68%)
01021551 - 52400 Unemployment Insurance	2,331	2,573	2,598	2,598	2,178	2,708	4.20%	4.23%
01021551 - 52500 Workers Compensation	21,761	21,045	22,017	22,017	16,237	21,213	(3.70%)	(3.65%)
01021551 - 52900 Other Employee Benefits	160	120	200	200	120	200	0.00%	- %
Total Personnel Expenses	995,245	1,195,126	1,353,873	1,353,873	958,999	1,366,961	0.97%	0.97%
01021552 - 53230 Legal Services	0	0	500	500	0	500	0.00%	- %
01021552 - 53260 Training Services	13,080	17,245	20,100	20,100	8,819	20,100	0.00%	- %
01021552 - 53264 Education Reimbursement	0	0	15,000	15,000	0	15,000	0.00%	- %
01021552 - 53300 Other Professional Svcs	8,089	13,052	28,600	28,950	6,943	26,600	(7.00%)	(8.12%)
01021552 - 53410 Software / Hardware Support	2,804	2,900	2,500	2,500	2,900	2,500	0.00%	- %
01021552 - 54110 Water / Sewerage	600	637	250	250	430	3,500	1300.00%	1,300.00%
01021552 - 54210 Solid Waste	2,954	3,279	1,500	1,500	832	6,000	300.00%	300.00%
01021552 - 54230 Custodial Services/Supplies	7,844	8,336	0	0	468	14,400	0.00%	- %
01021552 - 54300 Repair/Maintenance Services	1,459	2,257	4,000	4,000	1,707	4,000	0.00%	- %
01021552 - 54410 Buildings / Land Rental	0	5,225	5,150	5,150	5,678	5,150	0.00%	- %
01021552 - 55310 Telephone / Fax/TV	33,718	39,510	21,600	21,600	20,063	21,600	0.00%	- %
01021552 - 55330 Radio	23,695	6,675	4,000	4,000	0	4,000	0.00%	- %
01021552 - 55390 Other Communications / Cable	518	459	0	0	0	0	0.00%	- %
01021552 - 55901 Advertising	13	0	350	350	150	350	0.00%	- %
01021552 - 55902 Printing and Binding	0	0	0	0	0	2,000	0.00%	- %
01021552 - 55903 Travel and Related Costs	5,123	30,543	48,500	49,725	10,598	52,000	7.20%	4.58%
01021552 - 55905 Postal Services	81	0	600	600	20	600	0.00%	- %
01021552 - 55906 Membership Dues	1,120	1,575	1,750	1,750	0	1,750	0.00%	- %
01021552 - 55908 Employee Moving Costs	0	0	10,000	10,000	0	10,000	0.00%	- %
01021552 - 55911 Recruitment Costs	128	0	4,000	4,000	0	6,000	50.00%	50.00%
01021552 - 56100 General Supplies	123,444	119,226	57,520	73,424	75,144	57,520	0.00%	(21.66%)
01021552 - 56101 Safety Related Items	13,905	589	15,000	15,000	3,661	15,000	0.00%	- %
01021552 - 56120 Office Supplies	4,373	909	3,500	3,500	372	3,500	0.00%	- %
01021552 - 56130 Machinery / Vehicle Parts	0	0	0	0	0	1,500	0.00%	- %
01021552 - 56150 Computer Hardware / Software	9,771	6,512	1,500	3,519	7,858	1,500	0.00%	(57.37%)
01021552 - 56160 Uniforms	41,707	20,776	15,000	15,000	2,577	15,000	0.00%	- %
01021552 - 56220 Electricity	7,442	9,248	6,000	6,000	7,256	34,000	466.70%	466.67%
01021552 - 56230 Propane	32	96	200	200	0	400	100.00%	100.00%
01021552 - 56240 Heating Oil	7,078	11,466	12,500	12,500	11,499	32,500	160.00%	160.00%
01021552 - 56260 Gasoline for Vehicles	5,275	7,360	5,275	5,275	5,355	6,500	23.20%	23.22%
01021552 - 56270 Diesel for Equipment	2,194	7,351	2,500	2,500	3,234	3,500	40.00%	40.00%
01021552 - 56310 Food/Bev/Related for Programs	0	0	1,200	1,200	0	1,200	0.00%	- %
01021552 - 56320 Business Meals	0	0	2,000	2,000	0	2,000	0.00%	- %
01021552 - 56330 Food/Bev/Related Emp Apprctn	12,765	8,570	17,450	20,884	12,029	17,450	0.00%	(16.44%)
01021552 - 56400 Books and Periodicals	0	0	1,750	1,750	94	5,000	185.70%	185.71%
Total Operating Expenses	329,213	323,797	309,795	332,727	187,685	392,620	26.74%	18.00%
01021553 - 57400 Machinery and Equipment	23,497	12,872	0	166,667	0	0	0.00%	(100.00%)
Total Capital Outlay	23,497	12,872	0	166,667	0	0	0.00%	(100.00%)
Total Fire and Emergency Services	1,347,955	1,531,794	1,663,668	1,853,266	1,146,684	1,759,581	5.77%	(5.06%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
DPW Admin & Engineering								
01022051 - 51100 Salaries and Wages	305,802	325,033	335,094	395,932	311,024	371,725	10.90%	(6.11%)
01022051 - 51200 Temporary Employees	4,437	3,941	3,750	3,750	2,893	10,400	177.30%	177.33%
01022051 - 51300 Overtime	0	6	375	375	209	501	33.60%	33.60%
01022051 - 52100 Health Insurance Benefit	86,061	110,019	117,225	117,225	87,620	124,633	6.30%	6.32%
01022051 - 52200 FICA & Medicare Emplr Match	23,600	25,108	25,946	30,218	24,067	29,101	12.20%	(3.70%)
01022051 - 52300 PERS Employer Contribution	89,614	92,699	98,233	112,634	56,409	91,043	(7.30%)	(19.17%)
01022051 - 52400 Unemployment Insurance	1,561	1,489	1,737	1,737	1,604	1,876	8.00%	8.00%
01022051 - 52500 Workers Compensation	5,233	4,358	5,458	5,458	3,251	5,259	(3.60%)	(3.65%)
01022051 - 52900 Other Employee Benefits	558	239	1,119	1,119	295	1,119	0.00%	- %
Total Personnel Expenses	516,865	562,890	588,937	668,448	487,371	635,657	7.93%	(4.91%)
01022052 - 53230 Legal Services	2,846	2,174	1,000	1,000	2,239	1,000	0.00%	- %
01022052 - 53240 Engineering/Architectural Svcs	7,410	15,852	75,000	64,000	12,483	75,000	0.00%	17.19%
01022052 - 53260 Training Services	3,871	1,025	7,000	7,000	0	7,000	0.00%	- %
01022052 - 53300 Other Professional Svcs	458	3,369	1,000	1,000	698	1,000	0.00%	- %
01022052 - 53420 Sampling / Testing	0	226	0	0	51	0	0.00%	- %
01022052 - 53430 Survey Services	0	0	4,000	4,000	0	4,000	0.00%	- %
01022052 - 54110 Water / Sewerage	1,987	1,973	2,000	2,000	1,656	2,200	10.00%	10.00%
01022052 - 54210 Solid Waste	4,350	6,895	3,250	3,250	2,556	7,700	136.90%	136.92%
01022052 - 54230 Custodial Services/Supplies	12,589	17,529	15,000	15,082	12,484	26,850	79.00%	78.03%
01022052 - 54300 Repair/Maintenance Services	3,078	3,188	3,500	3,500	5,923	3,500	0.00%	- %
01022052 - 54500 Construction Services	0	0	0	9,645	9,645	0	0.00%	(100.00%)
01022052 - 55310 Telephone / Fax/TV	9,763	10,795	10,000	10,000	8,930	10,000	0.00%	- %
01022052 - 55903 Travel and Related Costs	0	5,727	18,000	18,000	0	12,000	(33.30%)	(33.33%)
01022052 - 55905 Postal Services	330	710	600	600	450	600	0.00%	- %
01022052 - 55906 Membership Dues	671	2,266	2,000	2,000	222	2,000	0.00%	- %
01022052 - 56100 General Supplies	29,768	12,964	7,250	11,508	5,880	7,250	0.00%	(37.00%)
01022052 - 56101 Safety Related Items	1,689	797	2,000	2,000	278	2,000	0.00%	- %
01022052 - 56120 Office Supplies	5,010	4,310	6,000	6,694	2,939	6,000	0.00%	(10.37%)
01022052 - 56150 Computer Hardware / Software	6,438	2,144	1,000	5,969	5,035	1,000	0.00%	(83.25%)
01022052 - 56220 Electricity	30,158	31,465	29,000	29,000	17,886	32,900	13.40%	13.45%
01022052 - 56240 Heating Oil	26,437	48,551	41,700	41,700	35,237	56,300	35.00%	35.01%
01022052 - 56260 Gasoline for Vehicles	851	2,109	2,500	2,500	1,230	2,500	0.00%	- %
01022052 - 56320 Business Meals	0	0	0	0	82	0	0.00%	- %
01022052 - 56330 Food/Bev/Related Emp Apprctn	4,281	3,214	4,500	4,500	7,118	5,500	22.20%	22.22%
01022052 - 56400 Books and Periodicals	0	1,163	1,000	1,000	0	1,000	0.00%	- %
Total Operating Expenses	151,985	178,444	237,300	245,948	133,021	267,300	12.64%	8.68%
01022053 - 57400 Machinery and Equipment	37,047	406	0	0	0	0	0.00%	- %
Total Capital Outlay	37,047	406	0	0	0	0	0.00%	- %
Total DPW Admin & Engineering	705,897	741,740	826,237	914,396	620,392	902,957	9.29%	(1.25%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Streets and Roads								
01022251 - 51100 Salaries and Wages	855,130	809,449	877,263	991,262	743,796	1,009,208	15.00%	1.81%
01022251 - 51200 Temporary Employees	0	7,477	36,088	39,697	0	40,893	13.30%	3.01%
01022251 - 51300 Overtime	85,875	41,367	45,000	45,000	49,481	45,000	0.00%	- %
01022251 - 52100 Health Insurance Benefit	227,140	262,295	312,600	312,600	257,207	332,360	6.30%	6.32%
01022251 - 52200 FICA & Medicare Emplr Match	71,987	65,659	73,314	82,314	60,686	83,775	14.30%	1.77%
01022251 - 52300 PERS Employer Contribution	281,261	243,264	271,671	301,178	169,742	256,071	(5.70%)	(14.98%)
01022251 - 52400 Unemployment Insurance	4,407	4,050	4,881	4,881	3,501	5,119	4.90%	4.88%
01022251 - 52500 Workers Compensation	38,394	32,365	33,395	33,395	28,045	32,176	(3.70%)	(3.65%)
01022251 - 52900 Other Employee Benefits	3,439	570	6,259	6,259	1,230	6,259	0.00%	- %
Total Personnel Expenses	1,567,633	1,466,497	1,660,471	1,816,586	1,313,688	1,810,861	9.06%	(0.32%)
01022252 - 53240 Engineering/Architectural Svs	0	0	0	0	0	50,000	0.00%	- %
01022252 - 53260 Training Services	0	384	2,000	2,000	0	3,000	50.00%	50.00%
01022252 - 53300 Other Professional Svs	4,045	7,965	3,500	3,500	13,291	3,500	0.00%	- %
01022252 - 53430 Survey Services	0	0	2,000	2,000	0	2,000	0.00%	- %
01022252 - 54210 Solid Waste	5,423	6,012	5,500	5,500	4,658	6,600	20.00%	20.00%
01022252 - 54220 Snow Plowing	51,898	0	6,000	6,000	0	2,000	(66.70%)	(66.67%)
01022252 - 54300 Repair/Maintenance Services	19,925	0	5,000	5,000	1,829	4,000	(20.00%)	(20.00%)
01022252 - 54420 Equipment Rental	0	0	4,000	4,000	0	4,000	0.00%	- %
01022252 - 54500 Construction Services	0	0	5,000	5,000	0	1,000	(80.00%)	(80.00%)
01022252 - 55310 Telephone / Fax/TV	1,344	836	1,000	1,000	392	1,000	0.00%	- %
01022252 - 55330 Radio	0	0	1,000	1,000	0	1,000	0.00%	- %
01022252 - 55903 Travel and Related Costs	0	0	5,000	5,000	0	5,000	0.00%	- %
01022252 - 55907 Permit Fees	650	0	1,000	1,000	650	1,000	0.00%	- %
01022252 - 56100 General Supplies	173,945	243,310	153,000	153,296	127,958	153,000	0.00%	(0.19%)
01022252 - 56101 Safety Related Items	5,579	6,230	5,000	5,000	1,956	5,000	0.00%	- %
01022252 - 56110 Sand / Gravel / Rock	273,077	395,896	244,000	244,000	195,600	250,000	2.50%	2.46%
01022252 - 56120 Office Supplies	394	1,450	500	500	22	500	0.00%	- %
01022252 - 56220 Electricity (streets lights)	76,301	105,904	75,000	75,000	70,424	90,000	20.00%	20.00%
01022252 - 56230 Propane	688	159	500	500	100	500	0.00%	- %
01022252 - 56260 Gasoline for Vehicles	5,776	6,095	9,000	9,000	6,014	9,000	0.00%	- %
01022252 - 56270 Diesel for Equipment	51,307	68,403	70,000	70,000	61,502	75,000	7.10%	7.14%
01022252 - 56330 Food/Bev/Related Emp Apprctn	1,244	1,933	1,000	1,000	1,066	1,000	0.00%	- %
Total Operating Expenses	671,595	844,576	599,000	599,296	485,462	668,100	11.54%	11.48%
01022253 - 57400 Machinery and Equipment	34,987	145,954	0	295,101	250,246	1,000,000	0.00%	238.87%
Total Capital Outlay	34,987	145,954	0	295,101	250,246	1,000,000	0.00%	238.87%
Total Streets and Roads	2,274,215	2,457,026	2,259,471	2,710,983	2,049,395	3,478,961	53.97%	28.33%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Receiving and Supply								
01022351 - 51100 Salaries and Wages	136,713	159,274	156,157	199,222	165,243	206,350	32.10%	3.58%
01022351 - 51300 Overtime	14,791	11,503	3,075	3,075	3,860	3,075	0.00%	- %
01022351 - 52100 Health Insurance Benefit	39,720	60,414	64,084	64,084	58,806	68,133	6.30%	6.32%
01022351 - 52200 FICA & Medicare Emplr Match	11,590	13,064	12,184	15,110	12,936	16,021	31.50%	6.03%
01022351 - 52300 PERS Employer Contribution	42,101	48,392	46,712	57,302	34,325	49,338	5.60%	(13.90%)
01022351 - 52400 Unemployment Insurance	708	972	928	928	759	964	3.90%	3.88%
01022351 - 52500 Workers Compensation	5,209	5,450	6,256	6,256	5,058	6,028	(3.60%)	(3.64%)
01022351 - 52900 Other Employee Benefits	737	295	1,303	1,303	350	1,304	0.10%	0.08%
Total Personnel Expenses	251,569	299,365	290,699	347,280	281,337	351,213	20.82%	1.13%
01022352 - 53260 Training Services	0	361	1,200	1,200	0	1,200	0.00%	- %
01022352 - 53300 Other Professional Svcs	428	318	700	11,700	642	700	0.00%	(94.02%)
01022352 - 54300 Repair/Maintenance Services	0	1,813	700	700	1,248	700	0.00%	- %
01022352 - 54420 Equipment Rental	1,212	1,515	1,250	1,250	818	1,250	0.00%	- %
01022352 - 55310 Telephone / Fax/TV	876	836	1,200	1,200	705	1,200	0.00%	- %
01022352 - 55903 Travel and Related Costs	0	0	1,000	1,000	0	1,000	0.00%	- %
01022352 - 56100 General Supplies	984	3,879	1,600	1,600	382	1,600	0.00%	- %
01022352 - 56101 Safety Related Items	354	157	700	700	102	700	0.00%	- %
01022352 - 56120 Office Supplies	1,450	2,292	2,000	2,000	806	2,000	0.00%	- %
01022352 - 56260 Gasoline for Vehicles	1,459	2,152	1,500	1,500	1,715	2,000	33.30%	33.33%
01022352 - 56270 Diesel for Equipment	72	307	500	500	271	500	0.00%	- %
Total Operating Expenses	6,835	13,629	12,350	23,350	6,691	12,850	4.05%	(44.97%)
Total Receiving and Supply	258,404	312,994	303,049	370,630	288,027	364,063	20.13%	(1.77%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Veh & Equip Maintenance								
01022851 - 51100 Salaries and Wages	454,239	473,035	436,092	495,006	473,909	505,541	15.90%	2.13%
01022851 - 51300 Overtime	10,644	6,982	15,422	15,422	1,642	15,422	0.00%	- %
01022851 - 52100 Health Insurance Benefit	114,589	147,392	144,612	144,612	149,517	153,748	6.30%	6.32%
01022851 - 52200 FICA & Medicare Emplr Match	35,563	36,721	34,542	39,051	36,380	39,852	15.40%	2.05%
01022851 - 52300 PERS Employer Contribution	136,353	137,827	131,499	145,244	97,930	124,731	(5.10%)	(14.12%)
01022851 - 52400 Unemployment Insurance	2,317	2,292	2,090	2,090	1,934	2,179	4.30%	4.26%
01022851 - 52500 Workers Compensation	15,149	12,880	13,028	13,028	11,808	12,552	(3.70%)	(3.65%)
01022851 - 52900 Other Employee Benefits	1,566	157	2,816	2,816	901	2,822	0.20%	0.21%
Total Personnel Expenses	770,420	817,286	780,101	857,269	774,021	856,847	9.84%	(0.05%)
01022852 - 53260 Training Services	0	2,964	5,000	5,000	0	5,000	0.00%	- %
01022852 - 53300 Other Professional Svcs	3,392	4,741	5,000	5,000	1,460	5,000	0.00%	- %
01022852 - 54210 Solid Waste	9,047	6,497	15,000	15,000	4,087	15,000	0.00%	- %
01022852 - 54300 Repair/Maintenance Services	15,043	2,730	10,000	10,000	9,811	10,000	0.00%	- %
01022852 - 55310 Telephone / Fax/TV	881	1,063	1,500	1,500	124	1,500	0.00%	- %
01022852 - 55903 Travel and Related Costs	0	0	5,000	5,000	0	5,000	0.00%	- %
01022852 - 56100 General Supplies	105,349	55,883	78,250	79,403	43,577	73,250	(6.40%)	(7.75%)
01022852 - 56101 Safety Related Items	6,872	5,497	6,500	6,500	3,156	6,500	0.00%	- %
01022852 - 56120 Office Supplies	826	489	400	400	0	400	0.00%	- %
01022852 - 56130 Machinery / Vehicle Parts	294,009	207,632	281,750	298,296	137,980	271,750	(3.50%)	(8.90%)
01022852 - 56150 Computer Hardware / Software	6,525	17,852	6,525	6,525	10,118	6,525	0.00%	- %
01022852 - 56230 Propane	450	78	750	750	78	750	0.00%	- %
01022852 - 56260 Gasoline for Vehicles	3,369	3,969	3,000	3,000	3,341	5,000	66.70%	66.67%
Total Operating Expenses	445,763	309,396	418,675	436,374	213,731	405,675	(3.11%)	(7.04%)
01022853 - 57400 Machinery and Equipment	0	0	260,000	260,000	0	0	(100.00%)	(100.00%)
Total Capital Outlay	0	0	260,000	260,000	0	0	(100.00%)	(100.00%)
Total Veh & Equip Maintenance	1,216,183	1,126,682	1,458,776	1,553,643	987,753	1,262,522	(13.45%)	(18.74%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Facilities Maintenance								
01022951 - 51100 Salaries and Wages	480,224	517,401	458,731	527,931	468,242	528,120	15.10%	0.04%
01022951 - 51200 Temporary Employees	26,063	31,324	40,459	42,539	28,938	47,008	16.20%	10.51%
01022951 - 51300 Overtime	16,204	38,080	20,114	20,114	27,003	19,392	(3.60%)	(3.59%)
01022951 - 52100 Health Insurance Benefit	125,683	161,231	155,747	155,747	151,764	165,508	6.30%	6.27%
01022951 - 52200 FICA & Medicare Emplr Match	39,971	44,891	39,729	44,995	40,100	45,481	14.50%	1.08%
01022951 - 52300 PERS Employer Contribution	145,282	156,762	139,335	154,758	96,166	130,861	(6.10%)	(15.44%)
01022951 - 52400 Unemployment Insurance	2,714	2,920	2,656	2,656	2,304	2,812	5.90%	5.87%
01022951 - 52500 Workers Compensation	23,824	20,367	18,233	18,233	15,185	17,568	(3.60%)	(3.65%)
01022951 - 52900 Other Employee Benefits	2,267	361	3,647	3,647	937	3,657	0.30%	0.27%
Total Personnel Expenses	862,233	973,337	878,651	970,620	830,639	960,407	9.30%	(1.05%)
01022952 - 53240 Engineering/Architectural Svcs	0	0	3,000	3,000	0	3,000	0.00%	- %
01022952 - 53260 Training Services	0	0	17,000	17,000	0	17,000	0.00%	- %
01022952 - 53300 Other Professional Svcs	7,221	21,615	9,000	9,000	45,368	9,000	0.00%	- %
01022952 - 53420 Sampling / Testing	0	479	1,000	1,000	0	1,000	0.00%	- %
01022952 - 53490 Other Technical Services	0	0	7,100	7,100	0	7,100	0.00%	- %
01022952 - 54210 Solid Waste	679	286	6,285	6,285	507	6,285	0.00%	- %
01022952 - 54300 Repair/Maintenance Services	182,471	151,372	180,100	185,139	47,232	212,100	17.80%	14.56%
01022952 - 54500 Construction Services	0	0	15,000	15,000	2,644	15,000	0.00%	- %
01022952 - 55310 Telephone / Fax/TV	1,947	2,308	5,000	5,000	1,871	5,000	0.00%	- %
01022952 - 55903 Travel and Related Costs	827	5,195	20,000	20,000	0	20,000	0.00%	- %
01022952 - 55906 Membership Dues	551	533	544	544	558	544	0.00%	- %
01022952 - 56100 General Supplies	61,285	141,374	65,000	77,465	36,384	65,000	0.00%	(16.09%)
01022952 - 56101 Safety Related Items	10,959	6,059	12,320	12,320	3,503	12,320	0.00%	- %
01022952 - 56120 Office Supplies	1,092	0	750	750	301	750	0.00%	- %
01022952 - 56140 Facility Maintenance Supplies	68,932	69,971	93,700	96,208	126,189	93,700	0.00%	(2.61%)
01022952 - 56150 Computer Hardware / Software	40,560	7,197	2,000	2,000	675	2,000	0.00%	- %
01022952 - 56220 Electricity	4,125	3,694	4,000	4,000	1,705	4,500	12.50%	12.50%
01022952 - 56230 Propane	1,271	58	750	750	50	750	0.00%	- %
01022952 - 56260 Gasoline for Vehicles	6,344	10,105	8,000	8,000	8,924	9,000	12.50%	12.50%
01022952 - 56270 Diesel for Equipment	45	107	300	300	34	300	0.00%	- %
01022952 - 56400 Books and Periodicals	0	0	500	500	0	500	0.00%	- %
Total Operating Expenses	388,310	420,354	451,349	471,362	275,946	484,849	7.42%	2.86%
01022953 - 57400 Machinery and Equipment	26,400	0	0	0	0	0	0.00%	- %
Total Capital Outlay	26,400	0	0	0	0	0	0.00%	- %
Total Facilities Maintenance	1,276,943	1,393,691	1,330,000	1,441,982	1,106,585	1,445,256	8.67%	0.23%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
PCR Administration								
01023151 - 51100 Salaries and Wages	126,960	146,922	138,009	155,610	144,497	153,854	11.50%	(1.13%)
01023151 - 52100 Health Insurance Benefit	22,933	34,607	31,260	31,260	33,222	33,236	6.30%	6.32%
01023151 - 52200 FICA & Medicare Emplr Match	9,730	11,264	10,557	11,370	11,068	11,770	11.50%	3.52%
01023151 - 52300 PERS Employer Contribution	38,474	43,167	40,952	45,048	29,996	38,115	(6.90%)	(15.39%)
01023151 - 52400 Unemployment Insurance	406	493	452	452	511	471	4.20%	4.20%
01023151 - 52500 Workers Compensation	385	463	396	396	467	382	(3.50%)	(3.54%)
01023151 - 52900 Other Employee Benefits	40	80	40	40	40	40	0.00%	- %
Total Personnel Expenses	198,928	236,995	221,666	244,176	219,801	237,868	7.31%	(2.58%)
01023152 - 53260 Training Services	0	0	400	622	222	400	0.00%	(35.69%)
01023152 - 53264 Education Reimbursement	0	10,157	0	0	0	0	0.00%	- %
01023152 - 53300 Other Professional Svcs	140	0	4,000	4,000	950	4,000	0.00%	- %
01023152 - 55310 Telephone / Fax/TV	6,046	6,025	8,000	8,000	4,868	8,000	0.00%	- %
01023152 - 55901 Advertising	1,500	299	500	500	398	500	0.00%	- %
01023152 - 55902 Printing and Binding	2,037	6,583	8,500	8,500	0	8,500	0.00%	- %
01023152 - 55903 Travel and Related Costs	728	0	10,000	10,000	0	10,000	0.00%	- %
01023152 - 55906 Membership Dues	1,090	875	1,500	1,500	875	1,500	0.00%	- %
01023152 - 55907 Permit Fees	0	0	800	800	0	800	0.00%	- %
01023152 - 56100 General Supplies	0	334	0	0	15	0	0.00%	- %
01023152 - 56101 Safety Related Items	415	0	0	0	0	0	0.00%	- %
01023152 - 56120 Office Supplies	0	0	50	50	0	50	0.00%	- %
01023152 - 56260 Gasoline for Vehicles	1,398	2,135	2,000	2,000	1,490	2,000	0.00%	- %
01023152 - 56320 Business Meals	0	0	100	100	0	100	0.00%	- %
01023152 - 56330 Food/Bev/Related Emp Apprctn	1,674	1,215	2,500	2,500	5,298	2,500	0.00%	- %
Total Operating Expenses	15,028	27,624	38,350	38,572	14,115	38,350	0.00%	(0.58%)
Total PCR Administration	213,955	264,619	260,016	282,748	233,917	276,218	6.23%	(2.31%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Recreation Programs								
01023251 - 51100 Salaries and Wages	310,896	297,767	355,454	452,322	313,141	461,262	29.80%	1.98%
01023251 - 51200 Temporary Employees	11,680	10,515	30,000	40,834	4,860	22,000	(26.70%)	(46.12%)
01023251 - 51300 Overtime	15,683	17,451	22,000	22,000	25,923	25,000	13.60%	13.64%
01023251 - 52100 Health Insurance Benefit	110,921	138,495	156,300	156,300	118,145	166,180	6.30%	6.32%
01023251 - 52200 FICA & Medicare Emplr Match	25,964	24,919	31,170	37,845	26,310	38,883	24.70%	2.74%
01023251 - 52300 PERS Employer Contribution	87,645	90,385	102,209	124,271	60,541	108,849	6.50%	(12.41%)
01023251 - 52400 Unemployment Insurance	2,241	1,946	2,560	2,560	2,051	2,575	0.60%	0.59%
01023251 - 52500 Workers Compensation	4,772	4,106	4,911	4,911	3,570	4,732	(3.60%)	(3.64%)
01023251 - 52900 Other Employee Benefits	160	115	200	200	160	200	0.00%	- %
Total Personnel Expenses	569,963	585,698	704,804	841,243	554,701	829,681	17.72%	(1.37%)
01023252 - 53260 Training Services	324	724	1,400	1,400	2,080	1,400	0.00%	- %
01023252 - 53300 Other Professional Svcs	9,537	15,849	18,393	21,981	31,393	27,393	48.90%	24.62%
01023252 - 55903 Travel and Related Costs	0	6,022	13,000	13,000	10,197	16,000	23.10%	23.08%
01023252 - 55908 Employee Moving Costs	1,142	0	0	0	0	0	0.00%	- %
01023252 - 56100 General Supplies	44,308	49,602	48,500	59,628	34,404	53,300	9.90%	(10.61%)
01023252 - 56101 Safety Related Items	0	0	200	200	304	200	0.00%	- %
01023252 - 56120 Office Supplies	249	0	0	0	129	0	0.00%	- %
01023252 - 56150 Computer Hardware / Software	3,131	265	180	180	145	180	0.00%	- %
01023252 - 56310 Food / Bev & Related for Progs	7,169	15,466	20,550	20,550	10,309	24,750	20.40%	20.44%
01023252 - 56330 Food/Bev/Related Emp Apprctn	742	612	200	200	261	200	0.00%	- %
Total Operating Expenses	66,601	88,540	102,423	117,139	89,223	123,423	20.50%	5.36%
Total Recreation Programs	636,565	674,238	807,227	958,382	643,924	953,104	18.07%	(0.55%)

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Community Center Operations								
01023351 - 51100 Salaries and Wages	307,919	317,563	375,009	499,145	345,595	470,486	25.50%	(5.74%)
01023351 - 51300 Overtime	6,777	10,455	20,000	20,000	10,700	8,400	(58.00%)	(58.00%)
01023351 - 52100 Health Insurance Benefit	109,860	158,365	156,300	156,300	157,012	166,180	6.30%	6.32%
01023351 - 52200 FICA & Medicare Emplr Match	24,074	25,094	30,216	38,795	27,257	36,634	21.20%	(5.57%)
01023351 - 52300 PERS Employer Contribution	70,491	77,544	84,030	104,648	51,894	85,284	1.50%	(18.50%)
01023351 - 52400 Unemployment Insurance	2,573	2,702	3,119	3,119	2,824	3,586	15.00%	14.97%
01023351 - 52500 Workers Compensation	825	770	1,078	1,078	718	1,039	(3.60%)	(3.62%)
01023351 - 52900 Other Employee Benefits	200	160	200	200	80	200	0.00%	- %
Total Personnel Expenses	522,719	592,653	669,952	823,285	596,080	771,809	15.20%	(6.25%)
01023352 - 53260 Training Services	375	0	500	500	153	500	0.00%	- %
01023352 - 53300 Other Professional Svcs	5,278	942	1,000	1,000	270	1,000	0.00%	- %
01023352 - 54110 Water / Sewerage	5,637	9,088	17,160	17,160	11,845	18,160	5.80%	5.83%
01023352 - 54210 Solid Waste	7,874	13,629	14,750	14,750	8,713	14,750	0.00%	- %
01023352 - 54230 Custodial Services/Supplies	59,522	64,090	74,000	74,000	55,368	80,000	8.10%	8.11%
01023352 - 54300 Repair/Maintenance Services	1,653	1,146	1,500	1,500	3,393	3,500	133.30%	133.33%
01023352 - 54410 Buildings / Land Rental	4,414	3,100	4,200	4,200	2,686	4,200	0.00%	- %
01023352 - 55310 Telephone / Fax/TV	13,817	14,509	10,000	10,000	11,741	16,200	62.00%	62.00%
01023352 - 55903 Travel and Related Costs	0	0	4,000	4,000	393	5,500	37.50%	37.50%
01023352 - 55904 Banking / Credit Card Fees	4,393	7,503	7,000	7,000	6,177	7,000	0.00%	- %
01023352 - 55905 Postal Services	225	50	90	90	47	90	0.00%	- %
01023352 - 55907 Permit Fees	380	380	1,500	1,500	1,422	1,500	0.00%	- %
01023352 - 56100 General Supplies	48,650	32,314	38,000	63,506	22,013	38,000	0.00%	(40.16%)
01023352 - 56101 Safety Related Items	1,538	0	3,500	3,500	0	2,000	(42.90%)	(42.86%)
01023352 - 56120 Office Supplies	6,213	3,293	6,000	6,150	784	6,000	0.00%	(2.44%)
01023352 - 56150 Computer Hardware / Software	897	499	1,000	1,000	672	1,000	0.00%	- %
01023352 - 56160 Uniforms	942	614	1,000	1,000	0	1,200	20.00%	20.00%
01023352 - 56220 Electricity	78,895	95,923	75,000	75,000	67,944	82,000	9.30%	9.33%
01023352 - 56240 Heating Oil	52,484	81,352	60,000	60,000	62,245	80,000	33.30%	33.33%
01023352 - 56330 Food/Bev/Related Emp Apprctn	110	122	200	200	0	300	50.00%	50.00%
Total Operating Expenses	293,295	328,553	320,400	346,056	255,865	362,900	13.26%	4.87%
01023353 - 57300 Improvements & Infrastructure	53,499	11,212	50,000	7,165	7,165	50,000	0.00%	597.86%
Total Capital Outlay	53,499	11,212	50,000	7,165	7,165	50,000	0.00%	597.86%
Total Community Center Operations	869,513	932,418	1,040,352	1,176,505	859,110	1,184,709	13.88%	0.70%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Library								
01023451 - 51100 Salaries and Wages	309,831	333,222	328,059	402,109	317,648	390,624	19.10%	(2.86%)
01023451 - 51200 Temporary Employees	6,596	12,965	10,530	10,530	9,676	13,874	31.80%	31.76%
01023451 - 51300 Overtime	2,284	4,701	8,000	8,000	3,631	8,000	0.00%	- %
01023451 - 52100 Health Insurance Benefit	90,566	124,365	125,040	125,040	125,786	132,944	6.30%	6.32%
01023451 - 52200 FICA & Medicare Emplr Match	24,381	26,843	26,512	32,177	25,318	31,557	19.00%	(1.93%)
01023451 - 52300 PERS Employer Contribution	76,718	75,896	80,299	97,587	52,324	77,361	(3.70%)	(20.73%)
01023451 - 52400 Unemployment Insurance	2,268	2,564	2,451	2,451	2,489	2,740	11.80%	11.79%
01023451 - 52500 Workers Compensation	903	782	928	928	682	894	(3.70%)	(3.66%)
01023451 - 52900 Other Employee Benefits	160	200	160	160	40	160	0.00%	- %
Total Personnel Expenses	513,708	581,537	581,979	678,982	537,593	658,154	13.09%	(3.07%)
01023452 - 53260 Training Services	1,399	504	1,000	1,000	0	1,000	0.00%	- %
01023452 - 53300 Other Professional Svcs	166	826	600	600	497	600	0.00%	- %
01023452 - 54110 Water / Sewerage	1,205	1,119	2,220	2,220	298	2,400	8.10%	8.11%
01023452 - 54210 Solid Waste	4,475	3,905	5,600	5,600	900	6,100	8.90%	8.93%
01023452 - 54230 Custodial Services/Supplies	36,491	33,914	37,000	37,000	31,108	48,800	31.90%	31.89%
01023452 - 54300 Repair/Maintenance Services	1,313	0	500	500	608	500	0.00%	- %
01023452 - 55310 Telephone / Fax/TV	3,043	2,657	2,000	2,000	1,467	2,000	0.00%	- %
01023452 - 55320 Network / Internet	7,200	5,519	7,200	7,200	6,000	20,134	179.60%	179.64%
01023452 - 55903 Travel and Related Costs	0	375	6,500	6,500	587	7,500	15.40%	15.38%
01023452 - 55905 Postal Services	2,461	3,094	3,350	3,350	3,236	3,700	10.40%	10.45%
01023452 - 55906 Membership Dues	625	950	800	800	955	1,000	25.00%	25.00%
01023452 - 55907 Permit Fees	439	439	500	500	0	550	10.00%	10.00%
01023452 - 56100 General Supplies	15,074	8,555	8,400	13,984	10,275	8,000	(4.80%)	(42.79%)
01023452 - 56101 Safety Related Items	1,167	94	150	150	98	150	0.00%	- %
01023452 - 56120 Office Supplies	9,564	10,774	8,680	8,680	1,939	11,000	26.70%	26.73%
01023452 - 56150 Computer Hardware / Software	12,093	9,397	1,000	1,000	1,932	3,000	200.00%	200.00%
01023452 - 56220 Electricity	24,024	23,796	30,000	30,000	1,984	44,000	46.70%	46.67%
01023452 - 56240 Heating Oil	13,806	14,660	16,800	16,800	4,319	34,700	106.50%	106.55%
01023452 - 56310 Food/Bev/Related for Programs	0	663	1,000	1,000	307	2,000	100.00%	100.00%
01023452 - 56330 Food/Bev/Related Emp Apprctr	200	250	200	200	174	500	150.00%	150.00%
01023452 - 56400 Books and Periodicals	49,263	66,452	64,380	69,976	23,771	68,650	6.60%	(1.89%)
01023452 - 56451 Grants - Telecommunications	106,560	112,340	106,560	106,560	88,800	92,742	(13.00%)	(12.97%)
01023452 - 56452 Grants-Circulating Materials	13,000	15,114	13,000	13,386	3,146	13,000	0.00%	(2.88%)
01023452 - 56453 Grants-Travel	0	1,163	2,450	2,450	1,198	2,450	0.00%	- %
Total Operating Expenses	303,568	316,559	319,890	331,456	183,599	374,476	17.06%	12.98%
Total Library	817,276	898,096	901,869	1,010,438	721,192	1,032,630	14.50%	2.20%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Aquatics Center								
01023551 - 51100 Salaries and Wages	242,419	252,785	249,388	297,891	201,555	289,331	16.00%	(2.87%)
01023551 - 51200 Temporary employees	1,229	739	0	0	3,218	0	0.00%	- %
01023551 - 51300 Overtime	5,101	11,614	5,000	5,000	4,360	6,000	20.00%	20.00%
01023551 - 52100 Health Insurance Benefit	65,502	88,027	93,780	93,780	54,672	99,708	6.30%	6.32%
01023551 - 52200 FICA & Medicare Emplr Match	19,029	20,283	19,459	23,178	15,999	22,597	16.10%	(2.51%)
01023551 - 52300 PERS Employer Contribution	47,823	52,182	52,574	63,753	27,871	52,187	(0.70%)	(18.14%)
01023551 - 52400 Unemployment Insurance	2,028	2,123	2,093	2,093	1,574	2,225	6.30%	6.31%
01023551 - 52500 Workers Compensation	11,107	9,380	10,378	10,378	6,087	9,999	(3.70%)	(3.65%)
01023551 - 52900 Other employee benefits	120	120	120	120	80	120	0.00%	- %
Total Personnel Expenses	394,358	437,252	432,792	496,193	315,416	482,167	11.41%	(2.83%)
01023552 - 53260 Training Services	2,330	2,252	4,000	4,000	2,645	4,000	0.00%	- %
01023552 - 53264 Education Reimbursement	0	0	0	0	0	3,500	0.00%	- %
01023552 - 53300 Other Professional Svs	4,307	2,485	3,500	3,500	2,545	7,500	114.30%	114.29%
01023552 - 53420 Sampling / Testing	0	0	1,200	1,200	0	1,200	0.00%	- %
01023552 - 54210 Solid Waste	56	0	0	0	0	0	0.00%	- %
01023552 - 54230 Custodial Services/Supplies	2,299	1,562	6,600	6,600	1,253	6,600	0.00%	- %
01023552 - 55310 Telephone and Fax/TV	957	908	1,200	1,200	770	1,200	0.00%	- %
01023552 - 55903 Travel and Related Costs	0	5,310	4,000	4,000	300	4,000	0.00%	- %
01023552 - 55906 Membership dues	0	0	500	500	0	500	0.00%	- %
01023552 - 56100 General supplies	49,886	20,278	21,500	22,729	8,500	31,500	46.50%	38.59%
01023552 - 56101 Safety Related Items	623	290	1,500	3,021	1,569	1,500	0.00%	(50.35%)
01023552 - 56115 Chemicals	21,739	23,783	14,000	17,777	11,584	19,000	35.70%	6.88%
01023552 - 56120 Office Supplies	667	1,083	1,800	1,800	527	1,800	0.00%	- %
01023552 - 56150 Computer Hardware / Software	134	5,498	2,000	2,000	1,750	2,000	0.00%	- %
01023552 - 56160 Uniforms	792	1,478	1,500	1,500	320	1,500	0.00%	- %
01023552 - 56310 Food/Bev/Related for Programs	365	1,883	3,000	3,000	2,239	3,000	0.00%	- %
01023552 - 56330 Food/Bev/Related Emp Apprctn	866	829	800	800	334	800	0.00%	- %
Total Operating Expenses	85,021	67,637	67,100	73,626	34,338	89,600	33.53%	21.70%
Total Aquatics Center	479,379	504,889	499,892	569,819	349,754	571,767	14.38%	0.34%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Parks								
01023652 - 54110 Water / Sewerage	11,505	16,576	10,450	10,450	705	10,450	0.00%	- %
01023652 - 54210 Solid Waste	2,209	3,141	2,100	2,100	1,729	2,100	0.00%	- %
01023652 - 54410 Buildings/Land Rental	20,500	21,600	21,600	21,600	21,600	21,600	0.00%	- %
01023652 - 56100 General Supplies	5,596	(160)	3,400	3,400	0	3,400	0.00%	- %
01023652 - 56220 Electricity	2,004	2,476	6,000	6,000	1,580	6,000	0.00%	- %
Total Operating Expenses	41,814	43,632	43,550	43,550	25,614	43,550	0.00%	- %
Total Parks	41,814	43,632	43,550	43,550	25,614	43,550	0.00%	- %

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

Other Expenses	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Grants to Non-Profits								
01029154 - 58420 IFHS Mental Health Programs	161,260	151,748	136,000	136,000	124,667	101,793	(25.20%)	(25.15%)
01029154 - 58430 USAFV Domestic Violence Shelte	208,074	252,457	237,457	237,457	217,669	329,855	38.90%	38.91%
01029154 - 58440 Unalaska Seniors	65,000	65,000	65,000	65,000	59,583	69,001	6.20%	6.16%
01029154 - 58450 Unalaska Community Brdcstng	126,350	106,350	109,000	109,000	99,917	115,500	6.00%	5.96%
01029154 - 58460 Museum of the Aleutians	347,813	317,813	317,813	317,813	291,329	373,058	17.40%	17.38%
01029154 - 58470 Aleutians Arts Council	9,500	0	0	0	0	0	0.00%	- %
01029154 - 58471 Ak State Firefighters Assoc	0	0	20,000	20,000	20,000	0	(100.00%)	(100.00%)
01029154 - 58472 Rusting Man Foundation	0	0	250,000	250,000	125,000	125,000 *	(50.00%)	(50.00%)
01029154 - 58475 UAF Alaska Sea Grant	14,728	0	0	0	0	0	0.00%	- %
01029154 - 58479 Qawalangin Culture Camp	0	39,000	35,152	35,152	35,152	0	(100.00%)	(100.00%)
01029154 - 58480 Qawalangin Tribe/APIA	24,000	60,000	0	0	0	0	0.00%	- %
01029154 - 58481 APIA	145,000	142,000	96,000	96,000	88,000	51,793	(46.00%)	(46.05%)
Total Other Expenses	1,101,725	1,134,368	1,266,422	1,266,422	1,061,316	1,166,000	(7.93%)	(7.93%)
Total Grants to Non-Profits	1,101,725	1,134,368	1,266,422	1,266,422	1,061,316	1,166,000	(7.93%)	(7.93%)

* Funding approved with Resolution 2022-45

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

Other Expenses	FY2021	FY2022	FY2023	FY2023	FY2023	Draft	% Chg	% Chg
	Actual	Actual	Original	Revised	YTD	Budget	Original	Revised
			Budget	Budget			Budget	Budget
Education								
01029254 - 58600 School Support	4,344,274	4,699,189	5,004,910	5,004,910	4,587,834	5,495,242	9.80%	9.80%
Total Other Expenses	4,344,274	4,699,189	5,004,910	5,004,910	4,587,834	5,495,242	9.80%	9.80%
Total Education	4,344,274	4,699,189	5,004,910	5,004,910	4,587,834	5,495,242	9.80%	9.80%

City of Unalaska
FY2024 General Fund Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Transfers Out								
01029854 - 59920 Transfers To Govt Capt Project	1,549,764	1,464,489	2,140,730	3,237,950	3,229,807	1,503,330	(29.80%)	(53.57%)
01029854 - 59930 Transfers To Enterprise Oper	0	0	0	0	0	300,000	0.00%	- %
01029854 - 59940 Transfers To Enterpr Capt Proj	(129,492)	3,356,100	3,494,500	3,494,500	3,494,500	0	(100.00%)	(100.00%)
Total Other Expenses	1,420,272	4,820,589	5,635,230	6,732,450	6,724,307	1,803,330	(68.00%)	(73.21%)
Total Transfers Out	1,420,272	4,820,589	5,635,230	6,732,450	6,724,307	1,803,330	(68.00%)	(73.21%)
General Fund Expenditures Total	26,605,432	31,923,569	35,650,516	38,924,298	29,812,518	35,053,011	(1.68%)	(9.95%)

City of Unalaska
FY2024 Special Revenue Funds Budget Summary
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
1% Sales Tax								
REVENUES								
11010040 - 41310 1% Capital Sales tax	3,548,165	4,481,024	3,825,000	3,825,000	3,787,355	4,890,000	27.84%	27.84%
11029954 - 49900 Appropriated Fund Balance	-	-	35,000	35,000	-	-	- %	- %
Total Revenues	3,548,165	4,481,024	3,860,000	3,860,000	3,787,355	4,890,000	26.68%	26.68%
EXPENDITURES								
11029954 - 59920 Transfers To Govt Capt Project	862,135	1,000,000	-	-	-	3,161,147	- %	- %
11029954 - 59930 Transfers To Proprietary Op	1,009,265	-	-	-	-	-	- %	- %
11029954 - 59940 Transfers To Enterpr Capt Proj	-	3,860,000	3,860,000	3,860,000	3,860,000	-	- %	- %
Total Expenditures	1,871,400	4,860,000	3,860,000	3,860,000	3,860,000	3,161,147	(18.11%)	(18.11%)
1% Sales Tax Fund Net	1,676,765	(378,976)	-	-	(72,645)	1,728,853		

Bed Tax

REVENUES								
12010040 - 41420 City Bed Tax	45,108	300,667	175,000	175,000	162,795	175,000	- %	- %
12010040 - 41942 City Bed Tax Penalty / Int	24	51	-	-	75	-	- %	- %
12010049 - 49900 Appropriated Fund Balance	-	-	35,000	35,000	-	35,000	- %	- %
Total Revenues	45,133	300,718	210,000	210,000	162,871	210,000	- %	- %
EXPENDITURES								
12029154 - 58490 Unalaska CVB	210,000	210,000	210,000	210,000	192,500	210,000	- %	- %
Total Expenditures	210,000	210,000	210,000	210,000	192,500	210,000	- %	- %
Bed Tax Fund Net	(164,867)	90,718	-	-	(29,629)	-		

City of Unalaska
FY2024 Special Revenue Funds Budget Summary
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
E911 Enhancement								
REVENUES								
14011040 - 41425 E911 Enhancement Tax	-	74,447	75,000	75,000	71,272	75,000	- %	- %
Total Revenues	-	74,447	75,000	75,000	71,272	75,000	- %	- %
EXPENDITURES								
14021052 - 53260 Training Services	-	-	8,200	8,200	-	8,200	- %	- %
14021052 - 53300 Other Professional	-	-	1,350	1,350	-	1,350	- %	- %
14021052 - 54300 Repair/Maintenance Services	-	-	2,050	2,050	-	2,050	- %	- %
14021052 - 55320 Network / Internet	-	-	-	-	-	2,400	- %	- %
14021052 - 55903 Travel and Related Costs	-	-	4,700	4,700	-	4,700	- %	- %
14021052 - 56100 General Supplies	-	-	8,200	8,200	-	8,200	- %	- %
14021052 - 56150 Computer Hardware / Software	-	-	25,250	25,250	-	25,250	- %	- %
14021053 - 57400 Machinery and Equipment	-	-	25,250	25,250	-	22,850	(9.50)%	(9.50)%
Total Expenditures	-	-	75,000	75,000	-	75,000	- %	- %
E911 Enhancement Fund Net	-	74,447	-	-	71,272	-		

Tobacco Tax

REVENUES								
15010040 - 41430 Tobacco Tax	-	389,659	750,000	750,000	518,957	750,000	- %	- %
Total Revenues	-	389,659	750,000	750,000	518,957	750,000	- %	- %
EXPENDITURES								
15029154 - 58420 IFHS Mental Health Programs	-	-	44,000	44,000	40,333	78,207	77.74%	77.74%
15029154 - 58481 APIA	-	-	44,000	44,000	40,333	78,207	77.74%	77.74%
Total Expenditures	-	-	88,000	88,000	80,667	156,414	77.74%	77.74%
Tobacco Tax Fund Net	-	389,659	662,000	662,000	438,291	593,586		

City of Unalaska
FY2024 Electric Budget Summary
Draft as of 5/1/2023

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	311,889	112,249	145,573	168,747	-	66,328	(54.44%)	(60.69%)
Charges for Services	12,788,660	17,862,572	16,467,477	16,467,477	15,407,744	18,258,960	10.88%	10.88%
Non-recurring Revenues	-	(617,469)	-	-	22,000	-	0.00%	0.00%
Total Revenues	13,100,549	17,357,352	16,613,050	16,636,224	15,429,744	18,325,288	10.31%	10.15%
Operating Expenditures (excl depr.)								
Utility Administration	1,110,234	853,944	1,224,516	1,325,376	1,004,471	1,338,532	9.31%	0.99%
Electric Production	7,373,014	11,544,482	12,227,482	14,249,611	9,958,999	13,815,493	12.99%	(3.05%)
Electric Line Repair & Maint	625,464	747,933	1,199,561	1,433,247	576,063	1,420,279	18.40%	(0.90%)
Veh & Equip Maintenance	36,815	34,342	62,557	67,356	25,200	67,335	7.64%	(0.03%)
Facilities Maintenance	85,292	65,036	126,078	133,898	78,332	132,398	5.01%	(1.12%)
Total Operating Expend. (excl depr.)	9,230,819	13,245,737	14,840,194	17,209,488	11,643,064	16,774,037	13.03%	(2.53%)
Operating profit - cash basis								
Depreciation	3,426,465	3,722,221	3,656,123	3,656,123	3,103,023	2,877,546	(21.30%)	(21.30%)
Total Operating profit - accrual ba	443,265	389,394	(1,883,266)	(4,229,387)	683,657	(1,326,295)		
Non-operating items								
Bad Debt Expense	-	(7)	-	-	-	-	- %	- %
Allocations IN-Debit	(131,568)	(131,568)	(157,116)	(157,116)	(130,930)	(157,116)	- %	- %
Interest Expense	(970,640)	(732,230)	(830,369)	(830,369)	(778,758)	(791,513)	(4.68%)	(4.68%)
Issuance Costs	(35,956)	(115,548)	-	-	-	-	- %	- %
Capital Project Transfers	(681,947)	173,209	(883,112)	(1,135,266)	(1,135,266)	(1,295,000)	46.64%	14.07%
Total Non-Operating Items	(1,820,111)	(806,144)	(1,870,597)	(2,122,751)	(2,044,954)	(2,243,629)	19.94%	5.69%
Net Profit (Loss)	(1,376,846)	(416,750)	(3,753,863)	(6,352,138)	(1,361,297)	(3,569,924)		
Appropriation of Net Assets	-	-	3,753,863	6,254,814	-	3,569,924		
Electric Proprietary Fund Net	(1,376,846)	(416,750)	-	(97,324)	(1,361,297)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	836,032	502,500	0	3,826,175	5,164,707	23.59%
Electric Production	1,511,903	12,303,590	0	0	13,815,493	63.10%
Electric Line Repair & Maint	1,090,419	329,860	0	0	1,420,279	6.49%
Veh & Equip Maintenance	53,335	14,000	0	0	67,335	0.31%
Facilities Maintenance	76,898	55,500	0	0	132,398	0.60%
Total Operating Expenditures	3,568,587	13,205,450	0	3,826,175	20,600,212	
Transfers Out	0	0	0	1,295,000	1,295,000	5.91%
	0	0	0	1,295,000	1,295,000	

City of Unalaska
FY2024 Electric Budget Detail
Revenues
Draft as of 5/1/2023

Electric Proprietary	FY2021	FY2022	FY2023	FY2023	FY2023	Draft	% Chg	% Chg
	Actual	Actual	Original	Revised	YTD	Budget	Original	Revised
			Budget	Budget			Budget	Budget
Intergovernmental								
50015041 - 42195 Misc. Fed Operating Grants	19,850	-	-	-	-	-	- %	- %
50015041 - 42355 PERS Nonemployer Contributions	292,039	112,249	145,573	168,747	-	66,328	(54.44%)	(60.69%)
Total Intergovernmental	311,889	112,249	145,573	168,747	-	66,328	(54.44%)	(60.69%)
Charges for Services								
50015042 - 44110 Residential Elec Consumption	878,671	755,178	795,000	795,000	405,628	695,000	(12.58%)	(12.58%)
50015042 - 44111 Residential COPA	490,843	861,482	834,433	834,433	860,851	925,000	10.85%	10.85%
50015042 - 44120 Small Gen Serv Consumption	626,731	625,108	615,000	615,000	463,766	607,000	(1.30%)	(1.30%)
50015042 - 44121 Small Gen Serv COPA	403,037	727,409	685,162	685,162	762,757	795,000	16.03%	16.03%
50015042 - 44130 Large Gen Serv Consumption	788,261	751,543	782,000	782,000	485,639	715,000	(8.57%)	(8.57%)
50015042 - 44131 Large Gen Serv Demand	84,692	93,245	92,000	92,000	67,700	92,000	- %	- %
50015042 - 44132 Large Gen Serv Power Factor	20,878	6,902	9,025	9,025	5,042	7,500	(16.90%)	(16.90%)
50015042 - 44133 Large Gen Serv COPA	588,063	1,090,204	999,707	999,707	1,056,432	1,145,000	14.53%	14.53%
50015042 - 44140 Industrial Serv Consumption	4,108,363	4,571,448	4,205,000	4,205,000	3,136,874	4,515,000	7.37%	7.37%
50015042 - 44141 Industrial Serv Demand	653,695	704,285	665,000	665,000	522,597	695,000	4.51%	4.51%
50015042 - 44142 Industrial Serv Power Factor	149,095	15,992	27,250	27,250	16,563	21,150	(22.39%)	(22.39%)
50015042 - 44143 Industrial Serv COPA	3,584,510	6,819,537	6,093,667	6,093,667	6,575,374	7,250,000	18.98%	18.98%
50015042 - 44150 Street Lights	40,287	43,438	39,250	39,250	35,967	42,225	7.58%	7.58%
50015042 - 44160 PCE Assistance	360,431	781,174	612,733	612,733	946,118	741,250	20.97%	20.97%
50015042 - 44170 Other Services	4,361	(4,291)	3,500	3,500	17,309	4,885	39.57%	39.57%
50015042 - 44180 Late Fees	5,829	18,025	8,750	8,750	5,423	7,950	(9.14%)	(9.14%)
50015042 - 47110 Interest Revenue	913	1,894	-	-	43,704	-	- %	- %
Total Charges for Services	12,788,660	17,862,572	16,467,477	16,467,477	15,407,744	18,258,960	10.88%	10.88%
Non-recurring Revenues								
50015049 - 49400 Gain-loss on Sale of Fixed Ass	-	(617,469)	-	-	22,000	-	- %	- %
50015049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	3,753,863	6,254,814	-	3,569,924	(4.90%)	(42.93%)
Total Non-recurring Revenues	-	(617,469)	3,753,863	6,254,814	22,000	3,569,924	(4.90%)	(42.93%)
Electric Fund Total Revenues	13,100,549	17,357,352	20,366,913	22,891,038	15,429,744	21,895,212	7.50%	(4.35%)

City of Unalaska
FY2024 Electric Budget Detail
Expenditures
Draft as of 5/1/2023

Electric Proprietary

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
50024051 - 51100 Salaries and Wages	399,768	409,096	427,003	499,601	370,858	502,245	17.62%	0.53%
50024051 - 51200 Temporary Employees	1,775	10,599	4,647	4,647	27,919	4,084	(12.12%)	(12.12%)
50024051 - 51300 Overtime	5,625	4,865	1,877	1,877	2,581	2,241	19.39%	19.39%
50024051 - 52100 Health Insurance Benefit	104,396	132,243	148,198	148,198	118,046	157,559	6.32%	6.32%
50024051 - 52200 FICA & Medicare Emplr Match	30,447	32,156	32,942	38,252	30,733	38,732	17.58%	1.25%
50024051 - 52300 PERS Employer Contribution	173,475	(102,836)	124,669	142,654	72,878	120,245	(3.55%)	(15.71%)
50024051 - 52400 Unemployment Insurance	1,917	2,138	2,186	2,186	2,017	2,274	4.03%	4.03%
50024051 - 52500 Workers Compensation	7,606	6,526	8,150	8,150	4,937	7,852	(3.66%)	(3.66%)
50024051 - 52900 Other Employee Benefits	409	80	801	801	138	800	(0.12%)	(0.12%)
Total Personnel Expenses	725,417	494,868	750,473	846,366	630,107	836,032	11.40%	(1.22%)
50024052 - 53230 Legal Services	113	-	2,000	2,000	4,918	2,000	- %	- %
50024052 - 53240 Engineering/Architectural Svcs	1,853	2,931	16,550	16,550	1,208	3,500	(78.85%)	(78.85%)
50024052 - 53260 Training Services	1,258	619	1,125	1,125	1,764	2,250	100.00%	100.00%
50024052 - 53264 Education Reimbursement	843	-	1,450	1,450	-	1,450	- %	- %
50024052 - 53300 Other Professional Svcs	57,469	429	34,149	38,159	1,311	58,000	69.84%	52.00%
50024052 - 53410 Software / Hardware Support	37,777	23,824	26,940	26,940	26,211	40,408	49.99%	49.99%
50024052 - 54110 Water / Sewerage	994	986	510	510	828	1,000	96.08%	96.08%
50024052 - 54210 Solid Waste	1,917	1,761	1,215	1,215	1,193	1,800	48.15%	48.15%
50024052 - 54230 Custodial Services/Supplies	5,036	6,680	4,508	4,541	4,953	4,508	- %	(0.72%)
50024052 - 54300 Repair/Maintenance Services	769	797	700	700	1,481	1,000	42.86%	42.86%
50024052 - 55200 General Insurance	194,342	211,019	267,315	267,315	225,530	277,227	3.71%	3.71%
50024052 - 55310 Telephone / Fax/TV	4,490	4,299	1,321	1,321	3,645	3,200	142.24%	142.24%
50024052 - 55320 Network / Internet	13,202	23,220	23,450	23,450	19,105	23,450	- %	- %
50024052 - 55901 Advertising	625	409	530	530	-	530	- %	- %
50024052 - 55903 Travel and Related Costs	-	-	2,000	2,000	-	6,000	200.00%	200.00%
50024052 - 55904 Banking / Credit Card Fees	24,357	28,548	25,000	25,000	24,259	25,000	- %	- %
50024052 - 55905 Postal Services	2,773	2,350	2,123	2,123	1,949	2,123	- %	- %
50024052 - 55906 Membership Dues	10,220	8,988	10,000	10,000	10,878	11,000	10.00%	10.00%
50024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
50024052 - 55999 Other	-	31	-	-	-	-	- %	- %
50024052 - 56100 General Supplies	155	19	800	800	676	800	- %	- %
50024052 - 56101 Safety Related Items	240	-	-	-	-	-	- %	- %
50024052 - 56120 Office Supplies	1,018	1,306	2,186	3,111	1,696	2,186	- %	(29.73%)
50024052 - 56140 Facility Maintenance Supplies	56	-	-	-	9	-	- %	- %
50024052 - 56150 Computer Hardware / Software	1,842	11,033	24,310	24,310	22,316	13,680	(43.73%)	(43.73%)
50024052 - 56220 Electricity	15,079	15,875	9,518	9,518	8,943	9,518	- %	- %
50024052 - 56240 Heating Oil	6,439	11,717	8,102	8,102	8,513	8,102	- %	- %
50024052 - 56260 Gasoline for Vehicles	359	218	900	900	211	900	- %	- %
50024052 - 56320 Business Meals	-	-	318	318	-	318	- %	- %
50024052 - 56330 Food/Bev/Related Emp Apprctn	1,067	1,391	1,623	1,623	2,292	2,100	29.39%	29.39%
50024052 - 56400 Books and Periodicals	527	629	400	400	474	450	12.50%	12.50%
Total Operating Expenses	384,817	359,076	474,043	479,010	374,364	502,500	6.00%	4.90%
50024054 - 58100 Depreciation	3,426,465	3,722,221	3,656,123	3,656,123	3,103,023	2,877,546	(21.30%)	(21.30%)
50024054 - 58500 Bad Debt Expense	-	7	-	-	-	-	- %	- %
50024054 - 58910 Allocations IN-Debit	131,568	131,568	157,116	157,116	130,930	157,116	- %	- %
50024054 - 59100 Interest Expense	970,640	732,230	830,369	830,369	778,758	791,513	(4.68%)	(4.68%)
50024054 - 59400 Issuance Costs	35,956	115,548	-	-	-	-	- %	- %
Total Other Expenses	4,564,629	4,701,574	4,643,607	4,643,607	4,012,711	3,826,175	(17.60%)	(17.60%)
Total Utility Administration	5,674,863	5,555,518	5,868,123	5,968,984	5,017,181	5,164,707	(11.99%)	(13.47%)

City of Unalaska
FY2024 Electric Budget Detail
Expenditures
Draft as of 5/1/2023

Electric Proprietary

Electric Production

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
50024151 - 51100 Salaries and Wages	735,927	699,953	754,648	837,686	600,200	853,699	13.13%	1.91%
50024151 - 51300 Overtime	56,221	60,915	42,250	42,250	52,450	48,475	14.73%	14.73%
50024151 - 52100 Health Insurance Benefit	200,217	229,564	267,273	267,273	200,828	284,168	6.32%	6.32%
50024151 - 52200 FICA & Medicare Emplr Match	60,786	58,284	60,962	67,039	49,928	69,017	13.21%	2.95%
50024151 - 52300 PERS Employer Contribution	341,157	(186,582)	233,230	254,742	115,637	219,644	(5.83%)	(13.78%)
50024151 - 52400 Unemployment Insurance	4,024	4,116	3,865	3,865	3,273	4,027	4.19%	4.19%
50024151 - 52500 Workers Compensation	23,269	16,225	28,793	28,793	11,307	27,742	(3.65%)	(3.65%)
50024151 - 52900 Other Employee Benefits	3,613	2,218	5,131	5,131	1,937	5,131	- %	- %
Total Personnel Expenses	1,425,215	884,693	1,396,152	1,506,779	1,035,561	1,511,903	8.29%	0.34%
50024152 - 53240 Engineering/Architectural Svs	-	-	5,000	5,000	-	2,500	(50.00%)	(50.00%)
50024152 - 53260 Training Services	-	4,249	7,500	7,500	2,628	7,500	- %	- %
50024152 - 53300 Other Professional Svs	21,200	94,596	33,000	35,860	36,419	33,000	- %	(7.98%)
50024152 - 53410 Software / Hardware Support	11,563	12,194	5,000	5,000	1,233	1,360	(72.80%)	(72.80%)
50024152 - 53420 Sampling / Testing	4,656	781	5,000	5,000	2,336	5,000	- %	- %
50024152 - 53490 Other Technical Services	4,730	4,690	15,000	15,000	2,313	10,000	(33.33%)	(33.33%)
50024152 - 54110 Water / Sewerage	1,082	1,020	1,300	1,300	574	1,300	- %	- %
50024152 - 54210 Solid Waste	5,110	8,965	8,000	8,000	2,993	8,000	- %	- %
50024152 - 54230 Custodial Services/Supplies	9,600	9,600	9,600	9,600	8,000	9,600	- %	- %
50024152 - 54300 Repair/Maintenance Services	154,071	117,265	154,500	168,833	56,513	154,500	- %	(8.49%)
50024152 - 55310 Telephone / Fax/TV	7,104	6,103	8,000	8,000	4,969	8,000	- %	- %
50024152 - 55330 Radio	-	-	3,000	3,000	-	3,000	- %	- %
50024152 - 55903 Travel and Related Costs	2,147	11,505	9,930	9,930	6,929	9,930	- %	- %
50024152 - 55906 Membership Dues	-	-	500	500	-	500	- %	- %
50024152 - 55907 Permit Fees	36,589	33,624	50,000	50,000	29,727	50,000	- %	- %
50024152 - 55908 Employee Moving Costs	6,210	-	-	-	-	-	- %	- %
50024152 - 56100 General Supplies	263,751	412,056	372,000	416,309	286,117	372,000	- %	(10.64%)
50024152 - 56101 Safety Related Items	20,036	2,850	5,000	5,000	1,862	5,000	- %	- %
50024152 - 56120 Office Supplies	984	1,087	4,000	4,000	128	3,000	(25.00%)	(25.00%)
50024152 - 56150 Computer Hardware / Software	17,707	21,201	10,000	10,000	6,406	14,600	46.00%	46.00%
50024152 - 56160 Uniforms	-	-	1,000	1,000	-	1,000	- %	- %
50024152 - 56230 Propane	556	305	1,200	1,200	50	1,000	(16.67%)	(16.67%)
50024152 - 56260 Gasoline for Vehicles	1,302	1,941	2,000	2,000	265	2,000	- %	- %
50024152 - 56270 Diesel for Equipment	-	128	100	100	-	100	- %	- %
50024152 - 56330 Food/Bev/Related Emp Apprctn	1,882	1,505	700	700	-	700	- %	- %
50024152 - 56500 Genererator Fuel - Diesel	5,377,519	9,914,124	10,120,000	11,970,000	8,473,977	11,600,000	14.62%	(3.09%)
Total Operating Expenses	5,947,799	10,659,789	10,831,330	12,742,832	8,923,438	12,303,590	13.59%	(3.45%)
Total Electric Production	7,373,014	11,544,482	12,227,482	14,249,611	9,958,999	13,815,493	12.99%	(3.05%)

City of Unalaska
FY2024 Electric Budget Detail
Expenditures
Draft as of 5/1/2023

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Line Repair & Maint								
50024251 - 51100 Salaries and Wages	227,008	222,472	512,815	312,125	84,896	649,343	26.62%	108.04%
50024251 - 51300 Overtime	19,465	21,219	38,000	23,000	3,066	20,000	(47.37%)	(13.04%)
50024251 - 52100 Health Insurance Benefit	57,356	71,889	170,367	60,367	28,570	181,137	6.32%	200.06%
50024251 - 52200 FICA & Medicare Emplr Match	19,008	18,642	42,137	31,782	6,729	50,267	19.29%	58.16%
50024251 - 52300 PERS Employer Contribution	108,791	(64,022)	162,569	95,924	13,260	164,768	1.35%	71.77%
50024251 - 52400 Unemployment Insurance	1,283	1,054	2,463	2,463	412	2,567	4.22%	4.22%
50024251 - 52500 Workers Compensation	7,900	5,249	19,819	19,819	1,531	19,096	(3.65%)	(3.65%)
50024251 - 52900 Other Employee Benefits	871	40	3,241	3,241	141	3,241	- %	- %
Total Personnel Expenses	441,682	276,543	951,411	548,721	138,604	1,090,419	14.61%	98.72%
50024252 - 53240 Engineering/Architectural Svcs	9,053	-	6,000	6,000	-	6,000	- %	- %
50024252 - 53260 Training Services	1,100	-	3,100	3,100	550	3,100	- %	- %
50024252 - 53300 Other Professional Svcs	-	210,326	3,000	609,000	345,116	3,000	- %	(99.51%)
50024252 - 53410 Software / Hardware Support	1,173	1,233	1,300	1,300	2,658	2,860	120.00%	120.00%
50024252 - 53420 Sampling / Testing	-	-	1,000	1,000	-	1,000	- %	- %
50024252 - 54210 Solid Waste	642	4,728	3,000	3,000	5,529	4,200	40.00%	40.00%
50024252 - 54300 Repair/Maintenance Services	28,304	15,037	5,000	5,000	7,500	1,500	(70.00%)	(70.00%)
50024252 - 54420 Equipment Rental	1,040	-	1,200	1,200	-	1,200	- %	- %
50024252 - 54500 Construction Services	13,000	44,497	15,000	15,000	-	15,000	- %	- %
50024252 - 55310 Telephone / Fax/TV	4,269	4,280	5,000	5,000	3,294	5,000	- %	- %
50024252 - 55330 Radio	-	-	500	500	-	500	- %	- %
50024252 - 55901 Advertising	325	250	250	250	135	250	- %	- %
50024252 - 55903 Travel and Related Costs	-	-	2,000	2,000	-	2,000	- %	- %
50024252 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	7,000	40.00%	40.00%
50024252 - 56100 General Supplies	99,100	167,394	170,000	200,376	63,705	250,000	47.06%	24.77%
50024252 - 56101 Safety Related Items	2,965	10,533	4,000	4,000	2,714	4,000	- %	- %
50024252 - 56110 Sand / Gravel / Rock	15,415	2,560	9,000	9,000	-	9,000	- %	- %
50024252 - 56120 Office Supplies	56	-	500	500	-	250	(50.00%)	(50.00%)
50024252 - 56130 Machinery / Vehicle Parts	-	56	-	-	-	-	- %	- %
50024252 - 56150 Computer Hardware / Software	199	99	1,700	1,700	-	1,700	- %	- %
50024252 - 56160 Uniforms	-	-	2,000	2,000	-	2,000	- %	- %
50024252 - 56220 Electricity	1,719	1,539	1,200	1,200	672	1,200	- %	- %
50024252 - 56230 Propane	290	50	400	400	50	400	- %	- %
50024252 - 56260 Gasoline for Vehicles	3,085	6,846	3,500	3,500	4,306	4,000	14.29%	14.29%
50024252 - 56270 Diesel for Equipment	1,490	1,764	3,800	3,800	1,230	4,000	5.26%	5.26%
50024252 - 56320 Business Meals	-	200	-	-	-	-	- %	- %
50024252 - 56330 Food/Bev/Related Emp Apprctn	68	-	200	200	-	200	- %	- %
50024252 - 56400 Books and Periodicals	489	-	500	500	-	500	- %	- %
Total Operating Expenses	183,782	471,391	248,150	884,526	437,459	329,860	32.93%	(62.71%)
Total Electric Line Repair & Maint	625,464	747,933	1,199,561	1,433,247	576,063	1,420,279	18.40%	(0.90%)

City of Unalaska
FY2024 Electric Budget Detail
Expenditures
Draft as of 5/1/2023

Electric Proprietary

Transfers Out

50029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
50029854 - 59940 Transfers To Enterpr Capt Proj	681,947	(173,209)	883,112	1,135,266	1,135,266	1,295,000	46.64%	14.07%
Total Other Expenses	681,947	(173,209)	883,112	1,135,266	1,135,266	1,295,000	46.64%	14.07%
Total Transfers Out	681,947	(173,209)	883,112	1,135,266	1,135,266	1,295,000	46.64%	14.07%

City of Unalaska
FY2024 Electric Budget Detail
Expenditures
Draft as of 5/1/2023

Electric Proprietary

Veh & Equip Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
50022851 - 51100 Salaries and Wages	16,346	18,935	27,153	30,818	12,028	31,476	15.92%	2.14%
50022851 - 51300 Overtime	-	2	960	960	61	960	- %	- %
50022851 - 52100 Health Insurance Benefit	4,528	6,759	9,002	9,002	3,002	9,573	6.34%	6.34%
50022851 - 52200 FICA & Medicare Emplr Match	1,250	1,449	2,150	2,429	925	2,480	15.35%	2.10%
50022851 - 52300 PERS Employer Contribution	6,903	(4,818)	8,187	9,042	2,380	7,765	(5.15%)	(14.12%)
50022851 - 52400 Unemployment Insurance	107	89	132	132	55	138	4.55%	4.55%
50022851 - 52500 Workers Compensation	525	482	811	811	305	781	(3.70%)	(3.70%)
50022851 - 52900 Other Employee Benefits	34	-	162	162	12	162	- %	- %
Total Personnel Expenses	29,694	22,898	48,557	53,356	18,767	53,335	9.84%	(0.04%)
50022852 - 54300 Repair/Maintenance Services	-	213	2,000	2,000	-	2,000	- %	- %
50022852 - 56100 General Supplies	14	-	500	500	4	500	- %	- %
50022852 - 56130 Machinery / Vehicle Parts	7,107	11,231	11,500	11,500	6,430	11,500	- %	- %
Total Operating Expenses	7,121	11,444	14,000	14,000	6,434	14,000	- %	- %
Total Veh & Equip Maintenance	36,815	34,342	62,557	67,356	25,200	67,335	7.64%	(0.03%)

City of Unalaska
FY2024 Electric Budget Detail
Expenditures
Draft as of 5/1/2023

Electric Proprietary

Facilities Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
50022951 - 51100 Salaries and Wages	32,519	32,628	39,516	45,103	22,096	45,492	15.12%	0.86%
50022951 - 51200 Temporary Employees	226	404	-	-	241	-	- %	- %
50022951 - 51300 Overtime	424	735	1,118	1,118	656	968	(13.42%)	(13.42%)
50022951 - 52100 Health Insurance Benefit	9,984	11,522	13,225	13,225	7,856	14,042	6.18%	6.18%
50022951 - 52200 FICA & Medicare Empir Match	2,538	2,583	3,116	3,541	1,759	3,561	14.28%	0.56%
50022951 - 52300 PERS Employer Contribution	14,210	(8,295)	11,815	13,145	4,059	11,093	(6.11%)	(15.61%)
50022951 - 52400 Unemployment Insurance	170	161	193	193	75	196	1.55%	1.55%
50022951 - 52500 Workers Compensation	1,561	1,182	1,356	1,356	706	1,307	(3.61%)	(3.61%)
50022951 - 52900 Other Employee Benefits	95	-	239	239	17	239	- %	- %
Total Personnel Expenses	61,727	40,919	70,578	77,920	37,464	76,898	8.95%	(1.31%)
50022952 - 53300 Other Professional	135	5,167	5,000	5,000	4,528	5,000	- %	- %
50022952 - 54300 Repair/Maintenance Services	10,640	9,001	30,500	30,500	23,471	30,500	- %	- %
50022952 - 54500 Construction Services	-	-	5,000	5,000	-	5,000	- %	- %
50022952 - 56100 General Supplies	720	-	4,000	4,000	58	4,000	- %	- %
50022952 - 56101 Safety Related Items	44	-	1,000	1,000	-	1,000	- %	- %
50022952 - 56140 Facility Maintenance Supplies	12,027	9,949	10,000	10,478	12,811	10,000	- %	(4.56%)
Total Operating Expenses	23,565	24,117	55,500	55,978	40,867	55,500	- %	(0.85%)
Total Facilities Maintenance	85,292	65,036	126,078	133,898	78,332	132,398	5.01%	(1.12%)

City of Unalaska
FY2024 Water Budget Summary
Draft as of 5/1/2023

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	148,369	52,501	69,642	75,639	-	28,278	(59.40%)	(62.61%)
Charges for Services	2,933,144	2,662,598	2,641,500	2,641,500	1,815,234	2,240,750	(15.17%)	(15.17%)
Assessments	-	866	-	-	-	-	0.00%	0.00%
Total Revenues	3,081,513	2,715,966	2,711,142	2,717,139	1,815,234	2,269,028	(16.31%)	(16.49%)
Operating Expenditures (excl depr.)								
Utility Administration	622,883	527,795	667,584	726,747	528,869	744,456	11.51%	2.44%
Water Operations	1,301,673	1,072,970	1,596,254	1,653,877	841,174	1,588,068	(0.51%)	(3.98%)
Veh & Equip Maintenance	25,591	28,717	38,322	41,119	17,169	41,105	7.26%	(0.03%)
Facilities Maintenance	66,565	41,837	59,390	62,250	55,371	61,435	3.44%	(1.31%)
Total Operating Expend. (excl depr.)	2,016,712	1,671,318	2,361,550	2,483,992	1,442,583	2,435,064	3.11%	(1.97%)
Operating profit - cash basis	1,064,802	1,044,648	349,592	233,147	372,651	(166,036)		
Depreciation	1,116,494	1,073,030	1,140,502	1,140,502	860,480	1,011,634	(11.30%)	(11.30%)
Total Operating profit - accrual ba	(51,692)	(28,382)	(790,910)	(907,355)	(487,829)	(1,177,670)		
Non-operating items								
Bad Debt Expense	-	(6)	-	-	-	-	- %	- %
Allocations IN-Debit	(22,212)	(22,212)	(22,212)	(22,212)	(18,500)	(22,212)	- %	- %
Interest Expense	(41,644)	(40,920)	(40,379)	(40,379)	(40,548)	(38,213)	(5.37%)	(5.37%)
Capital Project Transfers	(559,735)	(1,723,750)	(791,061)	(1,434,754)	(1,434,754)	(521,300)	(34.10%)	(63.67%)
Total Non-Operating Items	(623,591)	(1,786,888)	(853,652)	(1,497,345)	(1,493,802)	(581,725)	(31.85%)	(61.15%)
Net Profit (Loss)	(675,283)	(1,815,270)	(1,644,562)	(2,404,700)	(1,981,631)	(1,759,394)		
Appropriation of Net Assets	-	-	1,644,562	2,403,304	-	1,759,394		
Water Proprietary Fund Net	(675,283)	(1,815,270)	-	(1,396)	(1,981,631)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	502,848	241,608	0	1,072,059	1,816,514	45.09%
Water Operations	1,066,608	521,460	0	0	1,588,068	39.42%
Veh & Equip Maintenance	31,105	10,000	0	0	41,105	1.02%
Facilities Maintenance	24,835	36,600	0	0	61,435	1.53%
Total Operating Expenditures	1,625,396	809,668	0	1,072,059	3,507,122	
Transfers Out	0	0	0	521,300	521,300	12.94%
	0	0	0	521,300	521,300	

City of Unalaska
FY2024 Water Budget Detail
Revenues
Draft as of 5/1/2023

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
51015541 - 42355 PERS Nonemployer Contributions	148,369	52,501	69,642	75,639	-	28,278	(59.40%)	(62.61%)
Total Intergovernmental	148,369	52,501	69,642	75,639	-	28,278	(59.40%)	(62.61%)
Charges for Services								
51015542 - 44210 Unmetered Water Sales	146,640	150,656	148,000	148,000	111,585	152,000	2.70%	2.70%
51015542 - 44220 Metered Water Consumption	2,731,286	2,492,509	2,485,000	2,485,000	1,696,909	2,075,000	(16.50%)	(16.50%)
51015542 - 44260 System Development Chgs	47,824	-	1,000	1,000	-	1,000	- %	- %
51015542 - 44270 Other Services	6,975	19,021	7,000	7,000	6,401	12,250	75.00%	75.00%
51015542 - 44280 Late Fees	419	413	500	500	339	500	- %	- %
Total Charges for Services	2,933,144	2,662,598	2,641,500	2,641,500	1,815,234	2,240,750	(15.17%)	(15.17%)
Assessments								
51015544 - 46513 Special Assess Pen & Int	-	866	-	-	-	-	- %	- %
Total Assessments	-	866	-	-	-	-	- %	- %
Non-recurring Revenues								
51015549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	1,644,562	2,403,304	-	1,759,394	6.98%	(26.79%)
Total Non-recurring Revenues	-	-	1,644,562	2,403,304	-	1,759,394	6.98%	(26.79%)
Water Fund Total Revenues	3,081,513	2,715,966	4,355,704	5,120,443	1,815,234	4,028,422	(7.51%)	(21.33%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
Draft as of 5/1/2023

Water Proprietary

Utility Administration

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51024051 - 51100 Salaries and Wages	244,926	239,436	262,704	307,189	217,079	302,670	15.21%	(1.47%)
51024051 - 51200 Temporary Employees	1,331	3,986	2,269	2,269	8,521	1,485	(34.55%)	(34.55%)
51024051 - 51300 Overtime	2,543	2,212	956	956	1,160	1,126	17.78%	17.78%
51024051 - 52100 Health Insurance Benefit	62,295	76,763	89,089	89,089	68,115	94,720	6.32%	6.32%
51024051 - 52200 FICA & Medicare Emplr Match	18,722	18,569	20,189	23,427	17,364	23,237	15.10%	(0.81%)
51024051 - 52300 PERS Employer Contribution	104,555	11,720	76,236	86,954	42,067	72,873	(4.41%)	(16.19%)
51024051 - 52400 Unemployment Insurance	1,133	1,212	1,310	1,310	1,175	1,355	3.44%	3.44%
51024051 - 52500 Workers Compensation	4,644	3,750	5,079	5,079	2,844	4,894	(3.64%)	(3.64%)
51024051 - 52900 Other Employee Benefits	257	45	485	485	82	488	0.62%	0.62%
Total Personnel Expenses	440,406	357,693	458,317	516,758	358,407	502,848	9.72%	(2.69%)
51024052 - 53230 Legal Services	7,116	-	1,000	1,000	-	1,000	- %	- %
51024052 - 53240 Engineering/Architectural Svs	1,853	2,931	1,100	1,100	1,208	1,100	- %	- %
51024052 - 53260 Training Services	733	599	1,000	1,000	957	1,000	- %	- %
51024052 - 53264 Education Reimbursement	-	-	2,500	2,500	-	2,500	- %	- %
51024052 - 53300 Other Professional Svs	21,297	-	6,400	6,400	-	31,400	390.63%	390.63%
51024052 - 53410 Software / Hardware Support	30,219	19,072	21,565	21,565	20,981	32,340	49.97%	49.97%
51024052 - 54110 Water / Sewerage	994	986	547	547	828	850	55.39%	55.39%
51024052 - 54210 Solid Waste	1,917	1,761	1,215	1,215	1,193	1,760	44.86%	44.86%
51024052 - 54230 Custodial Services/Supplies	3,777	5,140	4,509	4,534	3,732	4,509	- %	(0.54%)
51024052 - 54300 Repair/Maintenance Services	769	797	525	525	1,481	525	- %	- %
51024052 - 55200 General Insurance	64,766	71,066	93,179	93,179	77,828	100,218	7.55%	7.55%
51024052 - 55310 Telephone / Fax/TV	3,392	3,392	1,321	1,321	2,856	1,321	- %	- %
51024052 - 55320 Network / Internet	10,562	18,576	18,760	18,760	15,284	18,760	- %	- %
51024052 - 55901 Advertising	-	409	332	332	-	332	- %	- %
51024052 - 55904 Banking / Credit Card Fees	3,920	4,618	4,087	4,087	3,924	4,087	- %	- %
51024052 - 55905 Postal Services	3,050	2,163	4,100	4,100	1,854	4,100	- %	- %
51024052 - 55906 Membership Dues	2,253	221	250	250	227	250	- %	- %
51024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
51024052 - 55999 Other	-	31	-	-	-	-	- %	- %
51024052 - 56100 General Supplies	101	17	660	660	75	660	- %	- %
51024052 - 56101 Safety Related Items	224	-	-	-	-	-	- %	- %
51024052 - 56120 Office Supplies	1,018	891	1,200	1,897	1,338	1,200	- %	(36.74%)
51024052 - 56150 Computer Hardware / Software	1,677	9,099	20,048	20,048	17,913	11,444	(42.92%)	(42.92%)
51024052 - 56220 Electricity	15,079	15,733	9,518	9,518	8,943	12,000	26.08%	26.08%
51024052 - 56240 Heating Oil	6,439	11,717	8,102	8,102	8,513	8,102	- %	- %
51024052 - 56260 Gasoline for Vehicles	359	218	900	900	211	700	(22.22%)	(22.22%)
51024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
51024052 - 56330 Food/Bev/Related Emp Apprctn	767	668	1,050	1,050	972	1,050	- %	- %
51024052 - 56400 Books and Periodicals	197	-	200	200	144	200	- %	- %
Total Operating Expenses	182,476	170,102	209,267	209,989	170,462	241,608	15.45%	15.06%
51024054 - 58100 Depreciation	1,116,494	1,073,030	1,140,502	1,140,502	860,480	1,011,634	(11.30%)	(11.30%)
51024054 - 58500 Bad Debt Expense	-	6	-	-	-	-	- %	- %
51024054 - 58910 Allocations IN-Debit	22,212	22,212	22,212	22,212	18,500	22,212	- %	- %
51024054 - 59100 Interest Expense	41,644	40,920	40,379	40,379	40,548	38,213	(5.37%)	(5.37%)
Total Other Expenses	1,180,350	1,136,168	1,203,093	1,203,093	919,528	1,072,059	(10.89%)	(10.89%)
Total Utility Administration	1,803,232	1,663,963	1,870,677	1,929,840	1,448,397	1,816,514	(2.90%)	(5.87%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
Draft as of 5/1/2023

Water Proprietary

Water Operations

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51024351 - 51100 Salaries and Wages	490,761	381,713	562,496	603,352	314,695	582,219	3.51%	(3.50%)
51024351 - 51200 Temporary Employees	-	7,790	28,714	31,595	10,782	32,542	13.33%	3.00%
51024351 - 51300 Overtime	12,833	29,579	34,500	34,500	13,016	24,500	(28.99%)	(28.99%)
51024351 - 52100 Health Insurance Benefit	127,437	126,743	195,208	195,208	115,551	207,725	6.41%	6.41%
51024351 - 52200 FICA & Medicare Emplr Match	38,943	32,060	47,866	50,939	25,895	48,903	2.17%	(4.00%)
51024351 - 52300 PERS Employer Contribution	220,138	20,025	173,733	184,349	70,720	148,145	(14.73%)	(19.64%)
51024351 - 52400 Unemployment Insurance	2,232	2,012	3,110	3,110	2,043	3,269	5.11%	5.11%
51024351 - 52500 Workers Compensation	13,352	9,281	15,550	15,550	7,078	15,438	(0.72%)	(0.72%)
51024351 - 52900 Other Employee Benefits	2,069	200	3,867	3,867	883	3,867	- %	- %
Total Personnel Expenses	907,765	609,403	1,065,044	1,122,470	560,664	1,066,608	0.15%	(4.98%)
51024352 - 53240 Engineering/Architectural Svcs	-	9,371	24,000	24,000	28	24,000	- %	- %
51024352 - 53260 Training Services	168	29,608	6,500	6,500	200	6,500	- %	- %
51024352 - 53300 Other Professional Svcs	36,526	56,718	64,700	64,700	30,358	54,450	(15.84%)	(15.84%)
51024352 - 53410 Software / Hardware Support	12,076	12,408	10,360	10,360	4,864	10,360	- %	- %
51024352 - 53420 Sampling / Testing	2,852	13,001	6,000	6,000	7,741	10,000	66.67%	66.67%
51024352 - 53490 Other Technical Services	-	-	1,400	1,400	4,200	1,400	- %	- %
51024352 - 54210 Solid Waste	3,993	5,623	4,000	4,000	6,126	4,000	- %	- %
51024352 - 54300 Repair/Maintenance Services	5,828	16,433	50,000	50,000	2,575	50,000	- %	- %
51024352 - 54500 Construction Services	-	10,175	16,000	16,000	-	16,000	- %	- %
51024352 - 55310 Telephone / Fax/TV	6,484	5,742	5,500	5,500	4,035	5,500	- %	- %
51024352 - 55320 Network / Internet	-	-	500	500	-	500	- %	- %
51024352 - 55330 Radio	-	-	4,500	4,500	-	4,500	- %	- %
51024352 - 55901 Advertising	-	999	-	-	-	-	- %	- %
51024352 - 55903 Travel and Related Costs	930	3,599	7,000	7,000	-	7,000	- %	- %
51024352 - 55906 Membership Dues	2,734	1,770	2,500	2,500	576	2,500	- %	- %
51024352 - 55907 Permit Fees	1,567	200	550	550	200	550	- %	- %
51024352 - 55908 Employee Moving Costs	-	-	-	-	-	7,000	- %	- %
51024352 - 56100 General Supplies	153,576	62,031	106,100	106,297	66,715	106,100	- %	(0.19%)
51024352 - 56101 Safety Related Items	7,097	2,806	12,000	12,000	5,552	10,000	(16.67%)	(16.67%)
51024352 - 56108 Lab Supplies	-	-	6,000	6,000	-	6,000	- %	- %
51024352 - 56110 Sand / Gravel / Rock	-	3,000	3,000	3,000	-	3,000	- %	- %
51024352 - 56115 Chemicals	10,935	18,654	26,500	26,500	6,261	26,500	- %	- %
51024352 - 56120 Office Supplies	1,567	398	1,200	1,200	136	1,200	- %	- %
51024352 - 56140 Facility Maintenance Supplies	-	-	-	-	74	-	- %	- %
51024352 - 56150 Computer Hardware / Software	2,724	2,567	3,000	3,000	-	3,000	- %	- %
51024352 - 56220 Electricity	120,657	174,772	138,000	138,000	122,435	130,000	(5.80%)	(5.80%)
51024352 - 56230 Propane	403	50	2,200	2,200	50	2,200	- %	- %
51024352 - 56240 Heating Oil	16,700	25,862	20,000	20,000	11,261	20,000	- %	- %
51024352 - 56260 Gasoline for Vehicles	5,080	6,785	6,000	6,000	6,022	6,000	- %	- %
51024352 - 56270 Diesel for Equipment	1,020	887	800	800	554	800	- %	- %
51024352 - 56330 Food/Bev/Related Emp Apprctn	729	109	2,000	2,000	549	1,800	(10.00%)	(10.00%)
51024352 - 56400 Books and Periodicals	-	-	900	900	-	600	(33.33%)	(33.33%)
Total Operating Expenses	393,645	463,567	531,210	531,407	280,510	521,460	(1.84%)	(1.87%)
51024353 - 57400 Machinery and Equipment	263	-	-	-	-	-	- %	- %
Total Capital Outlay	263	-	-	-	-	-	- %	- %
Total Water Operations	1,301,673	1,072,970	1,596,254	1,653,877	841,174	1,588,068	(0.51%)	(3.98%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
Draft as of 5/1/2023

Water Proprietary

Transfers Out

51029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	559,735	1,723,750	791,061	1,434,754	1,434,754	521,300	(34.10%)	(63.67%)
	559,735	1,723,750	791,061	1,434,754	1,434,754	521,300	(34.10%)	(63.67%)
	559,735	1,723,750	791,061	1,434,754	1,434,754	521,300	(34.10%)	(63.67%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
Draft as of 5/1/2023

Water Proprietary

Veh & Equip Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51022851 - 51100 Salaries and Wages	11,571	10,062	15,839	17,975	6,999	18,362	15.93%	2.15%
51022851 - 51200 Temporary Employees	-	40	-	-	-	-	- %	- %
51022851 - 51300 Overtime	382	1	558	558	-	558	- %	- %
51022851 - 52100 Health Insurance Benefit	3,445	3,620	5,252	5,252	2,134	5,585	6.34%	6.34%
51022851 - 52200 FICA & Medicare Emplr Match	914	773	1,256	1,417	535	1,446	15.13%	2.05%
51022851 - 52300 PERS Employer Contribution	5,176	502	4,775	5,275	1,377	4,528	(5.17%)	(14.16%)
51022851 - 52400 Unemployment Insurance	47	44	74	74	32	78	5.41%	5.41%
51022851 - 52500 Workers Compensation	381	264	473	473	154	456	(3.59%)	(3.59%)
51022851 - 52900 Other Employee Benefits	39	-	95	95	11	92	(3.16%)	(3.16%)
Total Personnel Expenses	21,955	15,306	28,322	31,119	11,242	31,105	9.83%	(0.04%)
51022852 - 54300 Repair/Maintenance Services	-	213	300	300	-	300	- %	- %
51022852 - 56100 General Supplies	8	-	-	-	2	-	- %	- %
51022852 - 56130 Machinery / Vehicle Parts	3,627	13,197	9,700	9,700	5,925	9,700	- %	- %
Total Operating Expenses	3,636	13,410	10,000	10,000	5,927	10,000	- %	- %
Total Veh & Equip Maintenance	25,591	28,717	38,322	41,119	17,169	41,105	7.26%	(0.03%)

City of Unalaska
FY2024 Water Budget Detail
Expenditures
Draft as of 5/1/2023

Water Proprietary

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
51022951 - 51100 Salaries and Wages	14,642	16,094	12,824	14,634	16,474	14,762	15.11%	0.87%
51022951 - 51200 Temporary Employees	247	329	-	-	198	-	- %	- %
51022951 - 51300 Overtime	27	437	305	305	166	248	(18.69%)	(18.69%)
51022951 - 52100 Health Insurance Benefit	4,043	5,528	4,272	4,272	6,852	4,537	6.20%	6.20%
51022951 - 52200 FICA & Medicare Emplr Match	1,141	1,289	999	1,141	1,288	1,144	14.51%	0.26%
51022951 - 52300 PERS Employer Contribution	6,871	836	3,816	4,246	3,360	3,586	(6.03%)	(15.54%)
51022951 - 52400 Unemployment Insurance	52	74	63	63	85	64	1.59%	1.59%
51022951 - 52500 Workers Compensation	745	620	438	438	489	422	(3.65%)	(3.65%)
51022951 - 52900 Other Employee Benefits	63	-	73	73	40	72	(1.37%)	(1.37%)
Total Personnel Expenses	27,830	25,207	22,790	25,172	28,951	24,835	8.97%	(1.34%)
51022952 - 53300 Other Professional	-	-	5,000	5,000	17,957	5,000	- %	- %
51022952 - 54300 Repair/Maintenance Services	31,318	11,506	22,600	22,600	3,157	22,600	- %	- %
51022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
51022952 - 56100 General Supplies	136	-	1,000	1,000	42	1,000	- %	- %
51022952 - 56101 Safety Related Items	44	129	-	-	-	-	- %	- %
51022952 - 56140 Facility Maintenance Supplies	7,238	4,994	7,000	7,478	5,264	7,000	- %	(6.39%)
Total Operating Expenses	38,735	16,629	36,600	37,078	26,421	36,600	- %	(1.29%)
Total Facilities Maintenance	66,565	41,837	59,390	62,250	55,371	61,435	3.44%	(1.31%)

City of Unalaska
FY2024 Wastewater Budget Summary
Draft as of 5/1/2023

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	145,846	55,025	62,218	68,230	-	26,941	(56.70%)	(60.51%)
Charges for Services	2,537,519	2,580,194	2,677,775	2,677,775	2,106,752	2,744,225	2.48%	2.48%
Assessments	-	3,998	-	-	-	-	0.00%	0.00%
Non-recurring Revenues	-	-	-	-	7,600	-	0.00%	0.00%
Total Revenues	2,683,365	2,639,217	2,739,993	2,746,005	2,114,352	2,771,166	1.14%	0.92%
Operating Expenditures (excl depr.)								
Utility Administration	518,060	482,362	582,921	633,211	427,989	630,806	8.21%	(0.38%)
Wastewater Operations	1,754,070	1,638,978	1,998,824	2,166,394	1,442,535	2,073,158	3.72%	(4.30%)
Veh & Equip Maintenance	16,326	21,134	30,251	32,455	21,698	32,434	7.22%	(0.06%)
Facilities Maintenance	41,199	57,791	60,661	63,968	49,673	64,338	6.06%	0.58%
Total Operating Expend. (excl depr.)	2,329,655	2,200,264	2,672,657	2,896,028	1,941,896	2,800,736	4.79%	(3.29%)
Operating profit - cash basis								
Depreciation	1,239,304	1,227,316	1,263,420	1,263,420	1,059,345	1,244,222	(1.52%)	(1.52%)
Transfers In	1,009,265	-	-	-	-	-	0.00%	0.00%
Total Operating profit - accrual ba	123,671	(788,363)	(1,196,084)	(1,413,444)	(886,889)	(1,273,792)		
Non-operating items								
Bad Debt Expense	-	(19)	-	-	-	-	- %	- %
Allocations IN-Debit	(21,852)	(21,852)	(21,852)	(21,852)	(18,210)	(21,852)	- %	- %
Interest Expense	(94,356)	(92,043)	(89,949)	(89,949)	(90,375)	(83,524)	(7.14%)	(7.14%)
Capital Project Transfers	-	(43,000)	(28,272)	(28,272)	(28,272)	(102,000)	260.78%	260.78%
Total Non-Operating Items	(116,208)	(156,914)	(140,073)	(140,073)	(136,857)	(207,376)	48.05%	48.05%
Net Profit (Loss)	7,463	(945,277)	(1,336,158)	(1,553,517)	(1,023,746)	(1,481,168)		
Appropriation of Net Assets	-	-	1,336,158	1,455,037	-	1,481,168		
Wastewater Proprietary Fund Net	7,463	(945,277)	-	(98,480)	(1,023,746)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	419,519	211,287	0	1,349,598	1,980,404	46.57%
Wastewater Operations	1,051,258	1,021,900	0	0	2,073,158	48.75%
Veh & Equip Maintenance	24,434	8,000	0	0	32,434	0.76%
Facilities Maintenance	42,758	21,580	0	0	64,338	1.51%
Total Operating Expenditures	1,537,969	1,262,767	0	1,349,598	4,150,334	
Transfers Out	0	0	0	102,000	102,000	2.40%
	0	0	0	102,000	102,000	

City of Unalaska
FY2024 Wastewater Budget Detail
Revenues
Draft as of 5/1/2023

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
52016041 - 42355 PERS Nonemployer Contributions	145,846	55,025	62,218	68,230	-	26,941	(56.70%)	(60.51%)
Total Intergovernmental	145,846	55,025	62,218	68,230	-	26,941	(56.70%)	(60.51%)
Charges for Services								
52016042 - 44310 Unmetered Wastewater Sales	466,884	493,333	482,000	482,000	387,585	515,000	6.85%	6.85%
52016042 - 44320 Metered Commercial Sales	1,930,141	1,845,017	2,045,950	2,045,950	1,491,300	2,025,000	(1.02%)	(1.02%)
52016042 - 44330 Metered Industrial Sales	86,154	176,161	91,300	91,300	145,181	128,000	40.20%	40.20%
52016042 - 44340 Vactor Services	14,484	28,443	22,000	22,000	25,139	32,500	47.73%	47.73%
52016042 - 44370 Other Services	38,721	35,873	35,250	35,250	56,259	42,250	19.86%	19.86%
52016042 - 44380 Late Fees	1,136	1,368	1,275	1,275	1,287	1,475	15.69%	15.69%
Total Charges for Services	2,537,519	2,580,194	2,677,775	2,677,775	2,106,752	2,744,225	2.48%	2.48%
Assessments								
52016044 - 46513 Special Assess Pen & Int	-	3,998	-	-	-	-	- %	- %
Total Assessments	-	3,998	-	-	-	-	- %	- %
Other Financing Sources								
52019848 - 49110 Transfers From Spec Rev Fnd	1,009,265	-	-	-	-	-	- %	- %
Total Other Financing Sources	1,009,265	-	-	-	-	-	- %	- %
Non-recurring Revenues								
52019649 - 49400 Gain-loss on Sale of Fixed Ass	-	-	-	-	7,600	-	- %	- %
52016049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	1,336,158	1,455,037	-	1,481,168	10.85%	1.80%
Total Non-recurring Revenues	-	-	1,336,158	1,455,037	7,600	1,481,168	10.85%	1.80%
Wastewater Fund Total Revenues	3,692,630	2,639,217	4,076,151	4,201,042	2,114,352	4,252,334	4.32%	1.22%

City of Unalaska
FY2024 Wastewater Budget Detail
Expenditures
Draft as of 5/1/2023

Wastewater Proprietary

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
52024051 - 51100 Salaries and Wages	204,833	196,913	219,066	256,782	179,034	253,103	15.54%	(1.43%)
52024051 - 51200 Temporary Employees	887	3,132	1,322	1,322	4,471	743	(43.80%)	(43.80%)
52024051 - 51300 Overtime	1,720	1,599	784	784	895	932	18.88%	18.88%
52024051 - 52100 Health Insurance Benefit	51,654	62,655	74,011	74,011	56,632	78,690	6.32%	6.32%
52024051 - 52200 FICA & Medicare Emplr Match	15,601	15,140	16,774	19,504	14,120	19,382	15.55%	(0.63%)
52024051 - 52300 PERS Employer Contribution	86,960	20,904	63,636	72,767	34,751	61,194	(3.84%)	(15.90%)
52024051 - 52400 Unemployment Insurance	937	986	1,083	1,083	969	1,119	3.32%	3.32%
52024051 - 52500 Workers Compensation	3,814	2,893	4,117	4,117	2,293	3,967	(3.64%)	(3.64%)
52024051 - 52900 Other Employee Benefits	217	45	388	388	69	389	0.26%	0.26%
Total Personnel Expenses	366,623	304,267	381,181	430,758	293,236	419,519	10.06%	(2.61%)
52024052 - 53230 Legal Services	4,345	28,878	10,000	10,000	-	5,000	(50.00%)	(50.00%)
52024052 - 53240 Engineering/Architectural Svcs	1,853	2,931	6,200	6,200	1,208	6,200	- %	- %
52024052 - 53260 Training Services	1,019	599	1,000	1,000	602	1,000	- %	- %
52024052 - 53264 Education Reimbursement	-	-	4,656	4,656	-	4,656	- %	- %
52024052 - 53300 Other Professional Svcs	21,290	-	3,600	3,600	-	28,600	694.44%	694.44%
52024052 - 53410 Software / Hardware Support	26,411	16,665	18,845	18,845	18,335	28,272	50.02%	50.02%
52024052 - 54110 Water / Sewerage	497	493	455	455	414	455	- %	- %
52024052 - 54210 Solid Waste	1,083	964	1,215	1,215	639	1,215	- %	- %
52024052 - 54230 Custodial Services/Supplies	2,518	3,600	4,509	4,525	2,510	4,509	- %	(0.36%)
52024052 - 54300 Repair/Maintenance Services	769	797	1,000	1,000	1,481	1,000	- %	- %
52024052 - 55200 General Insurance	56,490	65,976	88,891	88,891	57,262	73,173	(17.68%)	(17.68%)
52024052 - 55310 Telephone / Fax/TV	3,392	3,392	1,321	1,321	2,856	2,600	96.82%	96.82%
52024052 - 55320 Network / Internet	9,241	16,254	16,415	16,415	13,374	16,415	- %	- %
52024052 - 55901 Advertising	-	409	-	-	-	-	- %	- %
52024052 - 55904 Banking / Credit Card Fees	3,563	4,198	2,000	2,000	3,568	2,000	- %	- %
52024052 - 55905 Postal Services	1,165	645	1,710	1,710	749	1,710	- %	- %
52024052 - 55999 Other	-	31	-	-	-	-	- %	- %
52024052 - 56100 General Supplies	(537)	85	500	500	58	500	- %	- %
52024052 - 56101 Safety Related Items	224	3,115	-	-	-	-	- %	- %
52024052 - 56120 Office Supplies	1,018	834	2,186	2,883	1,338	2,186	- %	(24.17%)
52024052 - 56150 Computer Hardware / Software	1,594	7,723	17,017	17,017	15,412	11,576	(31.97%)	(31.97%)
52024052 - 56220 Electricity	7,539	7,866	9,518	9,518	4,472	9,518	- %	- %
52024052 - 56240 Heating Oil	6,439	11,717	8,102	8,102	8,513	8,102	- %	- %
52024052 - 56260 Gasoline for Vehicles	359	218	900	900	211	900	- %	- %
52024052 - 56270 Diesel for Equipment	-	61	-	-	-	-	- %	- %
52024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
52024052 - 56330 Food/Bev/Related Emp Apprctn	967	645	1,000	1,000	1,607	1,000	- %	- %
52024052 - 56400 Books and Periodicals	197	-	500	500	144	500	- %	- %
Total Operating Expenses	151,437	178,094	201,740	202,453	134,753	211,287	4.73%	4.36%
52024054 - 58100 Depreciation	1,239,304	1,227,316	1,263,420	1,263,420	1,059,345	1,244,222	(1.52%)	(1.52%)
52024054 - 58500 Bad Debt Expense	-	19	-	-	-	-	- %	- %
52024054 - 58910 Allocations IN-Debit	21,852	21,852	21,852	21,852	18,210	21,852	- %	- %
52024054 - 59100 Interest Expense	94,356	92,043	89,949	89,949	90,375	83,524	(7.14%)	(7.14%)
Total Other Expenses	1,355,512	1,341,230	1,375,222	1,375,222	1,167,930	1,349,598	(1.86%)	(1.86%)
Total Utility Administration	1,873,572	1,823,592	1,958,143	2,008,433	1,595,919	1,980,404	1.14%	(1.40%)

City of Unalaska
FY2024 Wastewater Budget Detail
Expenditures
Draft as of 5/1/2023

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Operations								
52024551 - 51100 Salaries and Wages	514,502	464,193	501,855	553,186	445,626	575,166	14.61%	3.97%
52024551 - 51200 Temporary Employees	3,617	7,289	28,714	31,595	-	32,542	13.33%	3.00%
52024551 - 51300 Overtime	20,784	16,801	34,500	34,500	9,080	32,500	(5.80%)	(5.80%)
52024551 - 52100 Health Insurance Benefit	138,401	158,489	179,912	179,912	157,192	191,107	6.22%	6.22%
52024551 - 52200 FICA & Medicare Emplr Match	41,226	37,354	43,224	47,191	34,785	48,975	13.31%	3.78%
52024551 - 52300 PERS Employer Contribution	232,154	52,396	156,982	169,306	89,447	147,630	(5.96%)	(12.80%)
52024551 - 52400 Unemployment Insurance	2,876	2,419	2,888	2,888	2,243	3,033	5.02%	5.02%
52024551 - 52500 Workers Compensation	14,992	13,522	17,640	17,640	10,456	16,996	(3.65%)	(3.65%)
52024551 - 52900 Other Employee Benefits	1,953	261	3,309	3,309	672	3,309	- %	- %
Total Personnel Expenses	970,505	752,723	969,024	1,039,527	749,500	1,051,258	8.49%	1.13%
52024552 - 53240 Engineering/Architectural Svs	-	-	2,000	2,000	-	2,000	- %	- %
52024552 - 53260 Training Services	13,070	5,202	5,500	5,500	2,652	7,500	36.36%	36.36%
52024552 - 53300 Other Professional Svs	134,116	152,433	100,000	100,000	14,070	90,000	(10.00%)	(10.00%)
52024552 - 53410 Software / Hardware Support	2,130	-	4,000	4,000	-	4,000	- %	- %
52024552 - 53420 Sampling / Testing	8,905	5,161	20,000	20,000	7,769	10,000	(50.00%)	(50.00%)
52024552 - 53490 Other Technical Services	-	-	250	250	-	250	- %	- %
52024552 - 54110 Water / Sewerage	16,510	16,718	14,500	14,500	19,699	16,500	13.79%	13.79%
52024552 - 54210 Solid Waste	152,912	151,571	140,000	140,000	121,868	140,000	- %	- %
52024552 - 54300 Repair/Maintenance Services	8,234	4,642	65,000	72,418	30,966	65,000	- %	(10.24%)
52024552 - 54500 Construction Services	-	-	6,000	6,000	-	6,000	- %	- %
52024552 - 55310 Telephone / Fax/TV	9,404	7,845	8,000	8,000	6,679	8,000	- %	- %
52024552 - 55330 Radio	-	1,665	1,500	1,500	-	1,500	- %	- %
52024552 - 55901 Advertising	-	-	250	250	-	250	- %	- %
52024552 - 55903 Travel and Related Costs	-	-	3,600	3,600	1,633	7,200	100.00%	100.00%
52024552 - 55906 Membership Dues	-	-	600	600	-	600	- %	- %
52024552 - 55907 Permit Fees	8,803	-	9,000	9,000	7,920	9,000	- %	- %
52024552 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
52024552 - 56100 General Supplies	63,741	54,035	95,000	102,405	27,002	95,000	- %	(7.23%)
52024552 - 56101 Safety Related Items	4,535	3,379	9,500	9,500	3,809	8,500	(10.53%)	(10.53%)
52024552 - 56108 Lab Supplies	4,819	17,554	14,200	14,307	14,809	15,200	7.04%	6.24%
52024552 - 56115 Chemicals	178,780	232,827	300,000	382,138	264,188	300,000	- %	(21.49%)
52024552 - 56120 Office Supplies	857	945	450	450	128	450	- %	- %
52024552 - 56150 Computer Hardware / Software	849	679	1,000	1,000	-	1,000	- %	- %
52024552 - 56220 Electricity	118,414	127,855	122,500	122,500	86,681	132,500	8.16%	8.16%
52024552 - 56230 Propane	1,207	550	3,500	3,500	550	3,500	- %	- %
52024552 - 56240 Heating Oil	53,011	99,424	93,000	93,000	80,631	93,000	- %	- %
52024552 - 56260 Gasoline for Vehicles	1,236	1,569	3,000	3,000	1,067	2,500	(16.67%)	(16.67%)
52024552 - 56270 Diesel for Equipment	1,058	1,934	1,400	1,400	916	1,400	- %	- %
52024552 - 56330 Food/Bev/Related Emp Apprctn	516	268	800	800	-	800	- %	- %
52024552 - 56400 Books and Periodicals	-	-	250	250	-	250	- %	- %
Total Operating Expenses	783,108	886,255	1,029,800	1,126,867	693,035	1,021,900	(0.77%)	(9.31%)
52024553 - 57400 Machinery and Equipment	456	-	-	-	-	-	- %	- %
Total Capital Outlay	456	-	-	-	-	-	- %	- %
Total Wastewater Operations	1,754,070	1,638,978	1,998,824	2,166,394	1,442,535	2,073,158	3.72%	(4.30%)

City of Unalaska
FY2024 Wastewater Budget Detail
Expenditures
Draft as of 5/1/2023

Wastewater Proprietary

Transfers Out

52029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	-	43,000	28,272	28,272	28,272	102,000	260.78%	260.78%
	-	43,000	28,272	28,272	28,272	102,000	260.78%	260.78%
	-	43,000	28,272	28,272	28,272	102,000	260.78%	260.78%

City of Unalaska
FY2024 Wastewater Budget Detail
Expenditures
Draft as of 5/1/2023

Wastewater Proprietary

Veh & Equip Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
52022851 - 51100 Salaries and Wages	6,401	9,918	12,442	14,126	7,064	14,423	15.92%	2.10%
52022851 - 51200 Temporary Employees	-	80	-	-	-	-	- %	- %
52022851 - 51300 Overtime	132	224	438	438	-	438	- %	- %
52022851 - 52100 Health Insurance Benefit	1,444	3,060	4,126	4,126	2,200	4,387	6.33%	6.33%
52022851 - 52200 FICA & Medicare Empir Match	500	782	988	1,115	540	1,140	15.38%	2.24%
52022851 - 52300 PERS Employer Contribution	2,699	1,118	3,751	4,144	1,426	3,556	(5.20%)	(14.19%)
52022851 - 52400 Unemployment Insurance	38	30	60	60	28	60	- %	- %
52022851 - 52500 Workers Compensation	194	287	372	372	178	358	(3.76%)	(3.76%)
52022851 - 52900 Other Employee Benefits	15	-	74	74	7	72	(2.70%)	(2.70%)
Total Personnel Expenses	11,423	15,500	22,251	24,455	11,444	24,434	9.81%	(0.09%)
52022852 - 54300 Repair/Maintenance Services	-	213	300	300	-	300	- %	- %
52022852 - 56100 General Supplies	6	95	600	600	2	600	- %	- %
52022852 - 56130 Machinery / Vehicle Parts	4,897	5,325	7,100	7,100	10,253	7,100	- %	- %
Total Operating Expenses	4,903	5,634	8,000	8,000	10,255	8,000	- %	- %
Total Veh & Equip Maintenance	16,326	21,134	30,251	32,455	21,698	32,434	7.22%	(0.06%)

City of Unalaska
FY2024 Wastewater Budget Detail
Expenditures
Draft as of 5/1/2023

Wastewater Proprietary

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
52022951 - 51100 Salaries and Wages	12,839	14,482	13,995	15,976	14,691	16,109	15.11%	0.83%
52022951 - 51200 Temporary Employees	514	60	-	-	33	-	- %	- %
52022951 - 51300 Overtime	1,050	5,119	8,517	8,517	3,689	9,624	13.00%	13.00%
52022951 - 52100 Health Insurance Benefit	4,615	5,830	7,239	7,239	5,636	7,828	8.14%	8.14%
52022951 - 52200 FICA & Medicare Emplr Match	1,102	1,504	1,721	1,875	1,409	1,969	14.41%	5.01%
52022951 - 52300 PERS Employer Contribution	6,291	2,157	6,629	7,101	3,715	6,261	(5.55%)	(11.83%)
52022951 - 52400 Unemployment Insurance	47	88	103	103	88	114	10.68%	10.68%
52022951 - 52500 Workers Compensation	708	637	748	748	483	721	(3.61%)	(3.61%)
52022951 - 52900 Other Employee Benefits	58	-	129	129	27	132	2.33%	2.33%
Total Personnel Expenses	27,222	29,876	39,081	41,688	29,770	42,758	9.41%	2.57%
52022952 - 53300 Other Professional	-	2,600	-	-	7,639	-	- %	- %
52022952 - 54300 Repair/Maintenance Services	9,281	7,316	14,780	14,780	3,681	14,780	- %	- %
52022952 - 54500 Construction Services	-	-	1,000	1,000	4,544	1,000	- %	- %
52022952 - 56100 General Supplies	136	-	500	500	42	500	- %	- %
52022952 - 56101 Safety Related Items	44	-	500	500	-	500	- %	- %
52022952 - 56140 Facility Maintenance Supplies	4,516	17,998	4,800	5,500	3,997	4,800	- %	(12.73%)
Total Operating Expenses	13,977	27,914	21,580	22,280	19,903	21,580	- %	(3.14%)
Total Facilities Maintenance	41,199	57,791	60,661	63,968	49,673	64,338	6.06%	0.58%

City of Unalaska
FY2024 Solid Waste Budget Summary
Draft as of 5/1/2023

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	118,784	49,358	61,587	67,773	-	26,610	(56.79%)	(60.74%)
Charges for Services	2,654,129	2,844,342	2,803,825	2,803,825	2,395,893	2,967,300	5.83%	5.83%
Non-recurring Revenues	(29,272)	-	-	-	6,000	-	0.00%	0.00%
Total Revenues	2,743,642	2,893,700	2,865,412	2,871,598	2,401,893	2,993,910	4.48%	4.26%
Operating Expenditures (excl depr.)								
Utility Administration	379,033	320,390	422,014	457,382	311,959	479,433	13.61%	4.82%
Solid Waste Operations	1,171,008	1,312,872	1,962,110	2,039,518	1,120,082	2,195,946	11.92%	7.67%
Veh & Equip Maintenance	97,779	92,580	147,021	158,420	35,508	155,877	6.02%	(1.61%)
Facilities Maintenance	74,043	77,840	112,313	120,782	68,076	119,212	6.14%	(1.30%)
Total Operating Expend. (excl depr.)	1,721,863	1,803,681	2,643,458	2,776,102	1,535,625	2,950,468	11.61%	6.28%
Operating profit - cash basis								
	1,021,779	1,090,019	221,954	95,496	866,268	43,442		
Depreciation	908,323	879,514	886,148	886,148	738,758	884,204	(0.22%)	(0.22%)
Total Operating profit - accrual ba	113,456	210,505	(664,194)	(790,652)	127,510	(840,762)		
Non-operating items								
Landfill Closure / PC	(375,330)	(285,000)	(290,000)	(290,000)	(252,780)	(290,000)	- %	- %
Bad Debt Expense	-	(5)	-	-	-	-	- %	- %
Allocations IN-Debit	(21,456)	(21,456)	(21,456)	(21,456)	(17,880)	(21,456)	- %	- %
Interest Expense	(80,083)	(58,473)	(53,389)	(53,389)	(53,389)	(49,575)	(7.14%)	(7.14%)
Capital Project Transfers	(100,000)	(200,000)	(400,000)	(400,000)	(400,000)	-	(100.00%)	(100.00%)
Total Non-Operating Items	(576,869)	(564,934)	(764,845)	(764,845)	(724,049)	(361,031)	(52.80%)	(52.80%)
Net Profit (Loss)	(463,413)	(354,429)	(1,429,039)	(1,555,497)	(596,538)	(1,201,793)		
Appropriation of Net Assets	-	-	1,429,039	1,546,314	-	1,201,793		
Solid Waste Proprietary Fund Net	(463,413)	(354,429)	-	(9,183)	(596,538)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	334,081	145,352	0	1,245,235	1,724,668	41.11%
Solid Waste Operations	1,031,446	1,029,500	135,000	0	2,195,946	52.34%
Veh & Equip Maintenance	98,877	57,000	0	0	155,877	3.72%
Facilities Maintenance	83,712	35,500	0	0	119,212	2.84%
Total Operating Expenditures	1,548,116	1,267,352	135,000	1,245,235	4,195,703	

City of Unalaska
FY2024 Solid Waste Budget Detail
Revenues
Draft as of 5/1/2023

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
53016541 - 42355 PERS Nonemployer Contributions	118,784	49,358	61,587	67,773	-	26,610	(56.79%)	(60.74%)
Total Intergovernmental	118,784	49,358	61,587	67,773	-	26,610	(56.79%)	(60.74%)
Charges for Services								
53016542 - 44410 Tipping Fees	1,694,127	1,777,685	1,795,000	1,795,000	1,524,563	1,895,000	5.57%	5.57%
53016542 - 44420 Vehicle Disposal Fees	3,161	-	2,500	2,500	-	-	(100.00%)	(100.00%)
53016542 - 44421 Motor Vehicle Tax - Landfill	34,400	39,060	36,250	36,250	33,030	41,000	13.10%	13.10%
53016542 - 44470 Other Fees	568,812	642,754	598,650	598,650	522,622	625,000	4.40%	4.40%
53016542 - 44480 Late Fees	961	1,231	1,075	1,075	1,563	1,300	20.93%	20.93%
53016542 - 44490 Landfill Maintenance Fees	352,668	383,612	370,350	370,350	314,115	405,000	9.36%	9.36%
Total Charges for Services	2,654,129	2,844,342	2,803,825	2,803,825	2,395,893	2,967,300	5.83%	5.83%
Other Financing Sources								
Non-recurring Revenues								
53016549 - 49400 Gain-loss on Sale of Fixed Ass	(29,272)	-	-	-	6,000	-	- %	- %
53016549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	1,429,039	1,546,314	-	1,201,793	(15.90%)	(22.28%)
Total Non-recurring Revenues	(29,272)	-	1,429,039	1,546,314	6,000	1,201,793	(15.90%)	(22.28%)
Solid Waste Fund Total Revenues	2,743,642	2,893,700	4,294,451	4,417,912	2,401,893	4,195,703	(2.30%)	(5.03%)

City of Unalaska
FY2024 Solid Waste Budget Detail
Expenditures
Draft as of 5/1/2023

Solid Waste Proprietary

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
53024051 - 51100 Salaries and Wages	168,774	159,960	179,631	206,110	138,834	203,417	13.24%	(1.31%)
53024051 - 51200 Temporary Employees	444	1,570	947	947	4,094	743	(21.54%)	(21.54%)
53024051 - 51300 Overtime	1,684	1,435	527	527	723	609	15.56%	15.56%
53024051 - 52100 Health Insurance Benefit	39,554	47,069	56,387	56,387	41,754	59,947	6.31%	6.31%
53024051 - 52200 FICA & Medicare Emplr Match	12,806	12,181	13,709	15,608	11,003	15,559	13.49%	(0.31%)
53024051 - 52300 PERS Employer Contribution	52,421	5,511	52,073	58,358	26,715	49,199	(5.52%)	(15.69%)
53024051 - 52400 Unemployment Insurance	716	726	827	827	729	852	3.02%	3.02%
53024051 - 52500 Workers Compensation	3,487	2,544	3,650	3,650	1,918	3,517	(3.64%)	(3.64%)
53024051 - 52900 Other Employee Benefits	109	31	240	240	46	238	(0.83%)	(0.83%)
Total Personnel Expenses	279,994	231,027	307,991	342,654	225,817	334,081	8.47%	(2.50%)
53024052 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	- %	- %
53024052 - 53240 Engineering/Architectural Svcs	1,853	2,931	2,500	2,500	1,208	2,500	- %	- %
53024052 - 53260 Training Services	832	599	1,000	1,000	1,318	2,000	100.00%	100.00%
53024052 - 53264 Education Reimbursement	-	-	1,450	1,450	-	1,450	- %	- %
53024052 - 53300 Other Professional Svcs	21,356	-	900	900	-	25,900	2,777.78%	2777.78%
53024052 - 53410 Software / Hardware Support	11,296	7,160	8,095	8,095	7,876	12,136	49.92%	49.92%
53024052 - 54110 Water / Sewerage	497	493	456	456	414	456	- %	- %
53024052 - 54210 Solid Waste	1,083	964	1,215	1,215	639	1,215	- %	- %
53024052 - 54230 Custodial Services/Supplies	1,260	2,060	4,509	4,517	1,289	4,509	- %	(0.18%)
53024052 - 54300 Repair/Maintenance Services	769	797	500	500	1,481	500	- %	- %
53024052 - 55200 General Insurance	29,677	32,947	46,546	46,546	36,122	48,623	4.46%	4.46%
53024052 - 55310 Telephone / Fax/TV	2,604	2,604	1,321	1,321	2,160	1,321	- %	- %
53024052 - 55320 Network / Internet	3,961	6,966	7,035	7,035	5,732	7,035	- %	- %
53024052 - 55901 Advertising	-	409	-	-	-	-	- %	- %
53024052 - 55903 Travel and Related Costs	-	-	-	-	-	4,000	- %	- %
53024052 - 55904 Banking / Credit Card Fees	3,920	4,618	1,800	1,800	3,924	1,800	- %	- %
53024052 - 55905 Postal Services	1,375	1,309	2,565	2,565	1,084	2,565	- %	- %
53024052 - 55906 Membership Dues	641	686	-	-	449	600	- %	- %
53024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
53024052 - 55999 Other	-	31	-	-	-	-	- %	- %
53024052 - 56100 General Supplies	59	12	200	200	32	200	- %	- %
53024052 - 56101 Safety Related Items	224	-	-	-	-	-	- %	- %
53024052 - 56120 Office Supplies	1,018	1,022	2,186	2,883	1,338	2,186	- %	(24.17%)
53024052 - 56150 Computer Hardware / Software	1,263	3,310	8,793	8,793	6,605	8,404	(4.42%)	(4.42%)
53024052 - 56220 Electricity	7,539	7,866	7,000	7,000	4,472	7,000	- %	- %
53024052 - 56240 Heating Oil	6,439	11,717	8,102	8,102	8,513	8,102	- %	- %
53024052 - 56260 Gasoline for Vehicles	358	218	900	900	211	900	- %	- %
53024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
53024052 - 56330 Food/Bev/Related Emp Apprctn	817	645	750	750	1,131	750	- %	- %
53024052 - 56400 Books and Periodicals	197	-	-	-	144	-	- %	- %
Total Operating Expenses	99,038	89,362	114,023	114,728	86,142	145,352	27.48%	26.69%
53024054 - 58100 Depreciation	908,323	879,514	886,148	886,148	738,758	884,204	(0.22%)	(0.22%)
53024054 - 58200 Landfill Closure/Post Closure	375,330	285,000	290,000	290,000	252,780	290,000	- %	- %
53024054 - 58500 Bad Debt Expense	-	5	-	-	-	-	- %	- %
53024054 - 58910 Allocations IN-Debit	21,456	21,456	21,456	21,456	17,880	21,456	- %	- %
53024054 - 59100 Interest Expense	80,083	58,473	53,389	53,389	53,389	49,575	(7.14%)	(7.14%)
Total Other Expenses	1,385,192	1,244,448	1,250,993	1,250,993	1,062,807	1,245,235	(0.46%)	(0.46%)
Total Utility Administration	1,764,225	1,564,837	1,673,007	1,708,375	1,374,765	1,724,668	3.09%	0.95%

City of Unalaska
FY2024 Solid Waste Budget Detail
Expenditures
Draft as of 5/1/2023

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Operations								
53024751 - 51100 Salaries and Wages	328,091	374,569	476,334	527,659	402,680	545,886	14.60%	3.45%
53024751 - 51200 Temporary Employees	15,917	15,302	27,903	30,690	-	31,616	13.31%	3.02%
53024751 - 51300 Overtime	23,120	48,577	40,000	40,000	25,299	40,000	- %	- %
53024751 - 52100 Health Insurance Benefit	108,148	135,292	187,560	187,560	146,177	199,416	6.32%	6.32%
53024751 - 52200 FICA & Medicare Emplr Match	28,085	33,439	41,635	45,775	32,740	47,241	13.46%	3.20%
53024751 - 52300 PERS Employer Contribution	156,737	15,138	148,543	162,191	87,581	139,778	(5.90%)	(13.82%)
53024751 - 52400 Unemployment Insurance	2,031	2,619	2,991	2,991	2,303	3,142	5.05%	5.05%
53024751 - 52500 Workers Compensation	16,039	16,268	21,277	21,277	15,453	20,500	(3.65%)	(3.65%)
53024751 - 52900 Other Employee Benefits	1,700	1,031	3,867	3,867	1,336	3,867	- %	- %
Total Personnel Expenses	679,868	642,235	950,110	1,022,010	713,570	1,031,446	8.56%	0.92%
53024752 - 53240 Engineering/Architectural Svs	-	-	2,000	2,000	4,850	2,000	- %	- %
53024752 - 53260 Training Services	-	192	4,000	4,000	1,099	2,000	(50.00%)	(50.00%)
53024752 - 53300 Other Professional Svs	43,198	69,580	55,000	55,000	26,326	55,000	- %	- %
53024752 - 53410 Software / Hardware Support	1,122	-	1,200	1,200	-	1,200	- %	- %
53024752 - 53420 Sampling / Testing	9,767	13,676	15,000	15,000	1,555	15,000	- %	- %
53024752 - 53490 Other Technical Services	-	-	15,000	15,000	-	10,000	(33.33%)	(33.33%)
53024752 - 54110 Water / Sewerage	90,416	79,192	130,000	130,000	88,762	130,000	- %	- %
53024752 - 54210 Solid Waste	669	48,487	430,000	430,000	5,223	430,000	- %	- %
53024752 - 54300 Repair/Maintenance Services	28,234	39,948	25,000	27,562	23,072	25,000	- %	(9.30%)
53024752 - 55310 Telephone / Fax/TV	4,051	3,821	4,600	4,600	3,235	4,600	- %	- %
53024752 - 55901 Advertising	1,275	-	-	-	-	-	- %	- %
53024752 - 55903 Travel and Related Costs	-	-	6,000	6,000	375	6,000	- %	- %
53024752 - 55906 Membership Dues	100	-	500	500	-	500	- %	- %
53024752 - 55907 Permit Fees	9,210	9,210	10,000	10,000	945	10,000	- %	- %
53024752 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	-	(100.00%)	(100.00%)
53024752 - 56100 General Supplies	84,224	98,948	73,500	74,172	51,370	73,500	- %	(0.91%)
53024752 - 56101 Safety Related Items	6,314	10,296	7,250	7,250	2,192	5,250	(27.59%)	(27.59%)
53024752 - 56108 Lab Supplies	-	-	3,500	3,500	-	3,500	- %	- %
53024752 - 56110 Sand / Gravel / Rock	49,994	49,994	50,000	50,000	-	50,000	- %	- %
53024752 - 56115 Chemicals	-	229	250	250	-	250	- %	- %
53024752 - 56120 Office Supplies	-	352	700	700	1,342	700	- %	- %
53024752 - 56150 Computer Hardware / Software	782	12,431	1,700	3,974	3,949	2,700	58.82%	(32.05%)
53024752 - 56220 Electricity	122,521	125,509	110,000	110,000	101,514	120,000	9.09%	9.09%
53024752 - 56230 Propane	1,441	811	2,500	2,500	3,446	2,500	- %	- %
53024752 - 56240 Heating Oil	32,004	94,906	50,000	50,000	76,786	70,000	40.00%	40.00%
53024752 - 56260 Gasoline for Vehicles	727	1,117	800	800	598	800	- %	- %
53024752 - 56270 Diesel for Equipment	4,960	11,346	8,000	8,000	9,620	8,500	6.25%	6.25%
53024752 - 56330 Food/Bev/Related Emp Apprctn	130	592	400	400	253	400	- %	- %
53024752 - 56400 Books and Periodicals	-	-	100	100	-	100	- %	- %
Total Operating Expenses	491,140	670,638	1,012,000	1,017,508	406,512	1,029,500	1.73%	1.18%
53024753 - 57400 Machinery and Equipment	-	-	-	-	-	135,000	- %	- %
Total Capital Outlay	-	-	-	-	-	135,000	- %	- %
Total Solid Waste Operations	1,171,008	1,312,872	1,962,110	2,039,518	1,120,082	2,195,946	11.92%	7.67%

City of Unalaska
FY2024 Solid Waste Budget Detail
Expenditures
Draft as of 5/1/2023

Solid Waste Proprietary

Transfers Out

53029854 - 59940 Transfers To Prop Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	100,000	200,000	400,000	400,000	400,000	-	(100.00%)	(100.00%)
	100,000	200,000	400,000	400,000	400,000	-	(100.00%)	(100.00%)
	100,000	200,000	400,000	400,000	400,000	-	(100.00%)	(100.00%)

City of Unalaska
FY2024 Solid Waste Budget Detail
Expenditures
Draft as of 5/1/2023

Solid Waste Proprietary

Veh & Equip Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
53022851 - 51100 Salaries and Wages	26,602	24,635	50,342	57,143	14,900	58,358	15.92%	2.13%
53022851 - 51200 Temporary Employees	160	-	-	-	-	-	- %	- %
53022851 - 51300 Overtime	57	521	1,782	1,782	-	1,782	- %	- %
53022851 - 52100 Health Insurance Benefit	8,269	8,982	16,692	16,692	5,239	17,749	6.33%	6.33%
53022851 - 52200 FICA & Medicare Emplr Match	2,052	1,924	3,983	4,503	1,140	4,596	15.39%	2.07%
53022851 - 52300 PERS Employer Contribution	31,005	869	15,177	16,763	2,759	14,396	(5.15%)	(14.12%)
53022851 - 52400 Unemployment Insurance	151	109	242	242	56	251	3.72%	3.72%
53022851 - 52500 Workers Compensation	856	667	1,504	1,504	354	1,449	(3.66%)	(3.66%)
53022851 - 52900 Other Employee Benefits	56	5	299	299	12	296	(1.00%)	(1.00%)
Total Personnel Expenses	69,208	37,712	90,021	98,928	24,461	98,877	9.84%	(0.05%)
53022852 - 54300 Repair/Maintenance Services	2,582	213	2,500	2,500	-	2,500	- %	- %
53022852 - 56100 General Supplies	12	-	2,500	2,500	4	2,500	- %	- %
53022852 - 56130 Machinery / Vehicle Parts	25,978	54,655	52,000	54,492	11,044	52,000	- %	(4.57%)
Total Operating Expenses	28,571	54,868	57,000	59,492	11,047	57,000	- %	(4.19%)
Total Veh & Equip Maintenance	97,779	92,580	147,021	158,420	35,508	155,877	6.02%	(1.61%)

City of Unalaska
FY2024 Solid Waste Budget Detail
Expenditures
Draft as of 5/1/2023

Solid Waste Proprietary

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
53022951 - 51100 Salaries and Wages	32,743	37,664	43,023	49,102	29,326	49,528	15.12%	0.87%
53022951 - 51200 Temporary Employees	164	80	-	-	241	-	- %	- %
53022951 - 51300 Overtime	445	953	1,212	1,212	617	1,048	(13.53%)	(13.53%)
53022951 - 52100 Health Insurance Benefit	8,057	12,179	14,394	14,394	9,459	15,283	6.18%	6.18%
53022951 - 52200 FICA & Medicare Emplr Match	2,551	2,960	3,382	3,846	2,309	3,871	14.46%	0.65%
53022951 - 52300 PERS Employer Contribution	13,166	1,335	12,861	14,309	5,560	12,080	(6.07%)	(15.58%)
53022951 - 52400 Unemployment Insurance	198	206	209	209	106	222	6.22%	6.22%
53022951 - 52500 Workers Compensation	1,505	1,340	1,476	1,476	945	1,422	(3.66%)	(3.66%)
53022951 - 52900 Other Employee Benefits	105	-	256	256	26	258	0.78%	0.78%
Total Personnel Expenses	58,936	56,716	76,813	84,804	48,590	83,712	8.98%	(1.29%)
53022952 - 53300 Other Professional	1,146	-	-	-	12,107	-	- %	- %
53022952 - 54300 Repair/Maintenance Services	10,229	3,554	7,800	7,800	1,021	7,800	- %	- %
53022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
53022952 - 56100 General Supplies	195	-	1,500	1,500	42	1,500	- %	- %
53022952 - 56101 Safety Related Items	44	-	500	500	-	500	- %	- %
53022952 - 56140 Facility Maintenance Supplies	3,494	17,569	24,700	25,178	6,316	24,700	- %	(1.90%)
Total Operating Expenses	15,108	21,124	35,500	35,978	19,486	35,500	- %	(1.33%)
Total Facilities Maintenance	74,043	77,840	112,313	120,782	68,076	119,212	6.14%	(1.30%)

City of Unalaska
FY2024 Ports & Harbors Budget Summary
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	196,234	116,017	99,018	104,529	5,585	41,841	(57.74%)	(59.97%)
Charges for Services	6,649,714	8,177,400	8,464,362	8,464,362	6,718,754	9,185,875	8.52%	8.52%
Investment Income	976	2,583	-	-	60,476	-	0.00%	0.00%
Non-recurring Revenues	-	(1,054,560)	-	-	-	-	0.00%	0.00%
Total Revenues	6,846,924	7,241,440	8,563,380	8,568,891	6,784,815	9,227,716	7.76%	7.69%
Operating Expenditures (excl depr.)								
Harbor Office	1,056,754	1,333,741	1,339,751	1,652,302	1,322,136	1,561,268	16.53%	(5.51%)
Unalaska Marine Center	974,054	968,205	1,155,311	1,182,385	782,346	1,210,916	4.81%	2.41%
Spit & Light Cargo Docks	545,997	622,569	696,591	697,277	490,787	729,506	4.73%	4.62%
Ports Security	7,859	6,217	72,295	72,295	2,971	72,099	(0.27%)	(0.27%)
CEM Small Boat Harbor	758,629	917,623	960,269	967,129	816,885	1,072,634	11.70%	10.91%
Bobby Storrs Small Boat Harbor	130,002	119,619	180,650	180,650	106,832	199,407	10.36%	10.38%
Veh & Equip Maintenance	51,540	51,322	62,479	66,688	58,319	66,667	6.70%	(0.03%)
Facilities Maintenance	55,155	35,427	52,096	55,328	30,783	54,858	5.30%	(0.85%)
Total Operating Expend. (excl depr.)	3,579,989	4,054,725	4,519,442	4,874,054	3,611,060	4,967,355	9.91%	1.91%
Operating profit - cash basis	3,266,935	3,186,715	4,043,938	3,694,837	3,173,756	4,260,361		
Depreciation	4,316,580	4,295,538	4,301,644	4,301,644	3,569,744	4,227,743	(1.72%)	(1.72%)
Total Operating profit - accrual ba	(1,049,645)	(1,108,823)	(257,706)	(606,807)	(395,989)	32,618		
Non-operating items								
Allocations IN-Debit	(71,892)	(71,892)	(68,112)	(68,112)	(56,760)	(68,112)	- %	- %
Interest Expense	(1,259,149)	(1,293,476)	(1,314,750)	(1,314,750)	(1,070,333)	(1,263,315)	(3.91%)	(3.91%)
Issuance Costs	(29,883)	-	-	-	-	-	- %	- %
Capital Project Transfers	24,031	(4,623,218)	(2,594,495)	(2,594,495)	(2,492,144)	(480,160)	(81.49%)	(81.49%)
Total Non-Operating Items	(1,336,894)	(5,988,586)	(3,977,357)	(3,977,357)	(3,619,237)	(1,811,587)	(54.45%)	(54.45%)
Net Profit (Loss)	(2,386,539)	(7,097,409)	(4,235,063)	(4,584,164)	(4,015,225)	(1,778,969)		
Appropriation of Net Assets	-	-	4,235,063	4,376,481	-	1,778,969		
Ports & Harbors Proprietary Fund Net	(2,386,539)	(7,097,409)	-	(207,683)	(4,015,225)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Harbor Office	1,224,405	336,863	0	5,559,170	7,120,438	64.69%
Unalaska Marine Center	535,190	675,726	0	0	1,210,916	11.00%
Spit & Light Cargo Docks	158,562	570,944	0	0	729,506	6.63%
Ports Security	52,099	20,000	0	0	72,099	0.66%
CEM Small Boat Harbor	290,646	781,988	0	0	1,072,634	9.75%
Bobby Storrs Small Boat Harbor	118,929	80,478	0	0	199,407	1.81%
Veh & Equip Maintenance	46,667	20,000	0	0	66,667	0.61%
Facilities Maintenance	33,600	21,258	0	0	54,858	0.50%
Total Operating Expenditures	2,460,098	2,507,257	0	5,559,170	10,526,525	
Transfers Out	0	0	0	480,160	480,160	4.36%
	0	0	0	480,160	480,160	

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Revenues
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
54017041 - 42355 PERS Nonemployer Contributions	167,614	87,397	99,018	104,529	-	41,841	(57.74%)	(59.97%)
54017041 - 42359 Other State Revenue	28,620	28,620	-	-	5,585	-	- %	- %
Total Intergovernmental	196,234	116,017	99,018	104,529	5,585	41,841	(57.74%)	(59.97%)
Charges for Services								
54017042 - 44511 UMC Docking / Moorage	1,280,860	1,719,654	1,900,000	1,900,000	1,479,359	1,995,500	5.03%	5.03%
54017042 - 44512 UMC Wharfage	2,197,785	2,786,296	3,300,000	3,300,000	2,280,725	3,450,000	4.55%	4.55%
54017042 - 44513 UMC Rental Fees	707,566	898,313	930,000	930,000	733,714	976,500	5.00%	5.00%
54017042 - 44514 UMC Utilities	303,701	251,886	250,000	250,000	160,804	250,000	- %	- %
54017042 - 44521 Spit Docking / Moorage	570,863	657,432	590,000	590,000	410,609	520,000	(11.86%)	(11.86%)
54017042 - 44524 Spit Utilities	164,024	251,269	100,000	100,000	118,223	150,000	50.00%	50.00%
54017042 - 44531 SBH Docking / Moorage	82,479	82,717	85,000	85,000	77,851	85,000	- %	- %
54017042 - 44534 SBH Utilities	13,266	12,521	7,000	7,000	9,709	11,700	67.14%	67.14%
54017042 - 44541 Cargo Docking / Moorage	57,207	57,633	30,362	30,362	37,149	40,000	31.74%	31.74%
54017042 - 44542 Cargo Wharfage	141,327	153,785	115,000	115,000	142,825	127,675	11.02%	11.02%
54017042 - 44543 Cargo Rental Fees	-	-	8,000	8,000	-	8,000	- %	- %
54017042 - 44544 Cargo Utilities	17,722	19,230	20,000	20,000	31,401	30,000	50.00%	50.00%
54017042 - 44551 CEM Docking/Moorage	696,905	735,856	700,000	700,000	785,110	980,000	40.00%	40.00%
54017042 - 44554 CEM Utilities	384,748	519,791	330,000	330,000	423,637	520,000	57.58%	57.58%
54017042 - 44555 CEM Others Services	1,164	940	500	500	2,282	2,500	400.00%	400.00%
54017042 - 44560 Security Fees	9,011	16,706	90,000	90,000	10,831	25,000	(72.22%)	(72.22%)
54017042 - 44580 Late Fees	3,944	9,910	2,500	2,500	11,600	8,000	220.00%	220.00%
54017042 - 44599 Other Revenue	17,142	3,460	6,000	6,000	2,925	6,000	- %	- %
Total Charges for Services	6,649,714	8,177,400	8,464,362	8,464,362	6,718,754	9,185,875	8.52%	8.52%
Investment Income								
54017043 - 47110 Interest Revenue	976	2,583	-	-	60,476	-	- %	- %
Total Investment Income	976	2,583	-	-	60,476	-	- %	- %
Non-recurring Revenues								
54017049 - 49400 Gain-loss on Sale of Fixed Ass	-	(1,054,560)	-	-	-	-	- %	- %
54017049 - 49910 Bdgt'd Use of Unrest. Net Asset	-	-	4,235,063	4,376,481	-	1,778,969	(57.99%)	(59.35%)
Total Non-recurring Revenues	-	(1,054,560)	4,235,063	4,376,481	-	1,778,969	(57.99%)	(59.35%)
Ports & Harbors Fund Total Revenues	6,846,924	7,241,440	12,798,443	12,945,372	6,784,815	11,006,685	(14.00%)	(14.98%)

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Harbor Office								
54025051 - 51100 Salaries and Wages	507,460	675,841	629,033	711,476	564,363	753,846	19.84%	5.96%
54025051 - 51200 Temporary Employees	10,549	8,775	1,717	1,717	17,252	2,228	29.76%	29.76%
54025051 - 51300 Overtime	2,285	2,259	12,599	12,599	2,327	12,912	2.48%	2.48%
54025051 - 52100 Health Insurance Benefit	129,296	199,422	205,488	205,488	178,152	218,474	6.32%	6.32%
54025051 - 52200 FICA & Medicare Emplr Match	39,421	50,329	48,467	53,540	44,777	57,852	19.36%	8.05%
54025051 - 52300 PERS Employer Contribution	199,424	189,219	179,912	198,024	110,283	172,065	(4.36%)	(13.11%)
54025051 - 52400 Unemployment Insurance	2,562	3,356	2,987	2,987	2,711	3,116	4.32%	4.32%
54025051 - 52500 Workers Compensation	3,223	5,397	3,512	3,512	4,523	3,384	(3.64%)	(3.64%)
54025051 - 52900 Other Employee Benefits	288	294	530	530	298	528	(0.38%)	(0.38%)
Total Personnel Expenses	894,508	1,134,893	1,084,245	1,189,873	924,686	1,224,405	12.93%	2.90%
54025052 - 53230 Legal Services	2,710	5,113	5,000	5,000	3,583	5,000	- %	- %
54025052 - 53260 Training Services	-	6,749	6,000	6,000	750	6,000	- %	- %
54025052 - 53300 Other Professional Svcs	4,215	3,450	4,900	4,900	4,900	70,000	1,328.57%	1328.57%
54025052 - 53410 Software / Hardware Support	30,219	19,072	36,565	36,565	20,981	47,740	30.56%	30.56%
54025052 - 54110 Water / Sewerage	536	-	-	-	-	-	- %	- %
54025052 - 54230 Custodial Services/Supplies	-	461	12,000	12,000	7,680	10,000	(16.67%)	(16.67%)
54025052 - 54300 Repair/Maintenance Services	531	-	4,000	4,000	370	4,000	- %	- %
54025052 - 54410 Buildings / Land Rental	49,611	50,683	50,000	50,000	45,388	51,500	3.00%	3.00%
54025052 - 55200 General Insurance	15,790	17,156	22,833	22,833	17,762	23,019	0.82%	0.82%
54025052 - 55310 Telephone / Fax/ TV	10,907	11,406	24,900	24,900	9,018	24,900	- %	- %
54025052 - 55320 Network / Internet	10,842	18,576	18,760	18,760	15,284	18,760	- %	- %
54025052 - 55330 Radio	340	-	-	-	317	-	- %	- %
54025052 - 55390 Other Communications	922	130	1,500	1,500	-	1,500	- %	- %
54025052 - 55901 Advertising	-	1,689	2,000	2,000	-	2,000	- %	- %
54025052 - 55902 Printing and Binding	-	1,196	750	750	-	750	- %	- %
54025052 - 55903 Travel and Related Costs	-	14,618	15,000	15,000	12,222	27,300	82.00%	82.00%
54025052 - 55904 Banking / Credit Card Fees	20,309	21,178	-	-	18,221	-	- %	- %
54025052 - 55905 Postal Services	2,925	1,861	3,600	3,600	1,772	3,600	- %	- %
54025052 - 55906 Membership Dues	670	770	2,000	2,000	2,085	4,000	100.00%	100.00%
54025052 - 55907 Permit Fees	-	-	1,500	1,500	-	1,500	- %	- %
54025052 - 56100 General Supplies	2,231	721	3,000	3,000	845	3,500	16.67%	16.67%
54025052 - 56101 Safety Related Items	-	-	-	-	-	3,500	- %	- %
54025052 - 56120 Office Supplies	3,022	1,830	4,500	4,500	600	4,500	- %	- %
54025052 - 56150 Computer Hardware / Software	3,692	12,974	26,448	26,448	23,628	11,644	(55.97%)	(55.97%)
54025052 - 56160 Uniforms	-	4,270	5,500	5,500	878	6,500	18.18%	18.18%
54025052 - 56240 Heating Oil	685	1,687	-	-	1,187	-	- %	- %
54025052 - 56260 Gasoline for Vehicles	630	1,202	1,800	1,800	1,332	1,800	- %	- %
54025052 - 56320 Business Meals	-	41	500	500	40	1,000	100.00%	100.00%
54025052 - 56330 Food/Bev/Related Emp Apprctn	1,460	2,014	2,300	2,300	1,685	2,700	17.39%	17.39%
54025052 - 56400 Books and Periodicals	-	-	150	150	-	150	- %	- %
Total Operating Expenses	162,246	198,848	255,506	255,506	190,527	336,863	31.84%	31.84%
54025053 - 57400 Machinery and Equipment	-	-	-	206,923	206,923	-	- %	(100.00%)
Total Capital Outlay	-	-	-	206,923	206,923	-	- %	(100.00%)
54025054 - 58100 Depreciation	4,316,580	4,295,538	4,301,644	4,301,644	3,569,744	4,227,743	(1.72%)	(1.72%)
54025054 - 58910 Allocations IN-Debit	71,892	71,892	68,112	68,112	56,760	68,112	- %	- %
54025054 - 59100 Interest Expense	1,259,149	1,293,476	1,314,750	1,314,750	1,070,333	1,263,315	(3.91%)	(3.91%)
54025054 - 59400 Issuance Costs	29,883	-	-	-	-	-	- %	- %
Total Other Expenses	5,677,504	5,660,906	5,684,506	5,684,506	4,696,838	5,559,170	(2.20%)	(2.20%)
Total Harbor Office	6,734,258	6,994,647	7,024,257	7,336,808	6,018,973	7,120,438	1.37%	(2.95%)

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Unalaska Marine Center								
54025151 - 51100 Salaries and Wages	216,784	195,291	254,185	254,185	178,888	291,318	14.61%	14.61%
54025151 - 51300 Overtime	13,263	21,483	35,100	35,100	12,625	35,100	- %	- %
54025151 - 52100 Health Insurance Benefit	75,211	83,091	95,801	95,801	91,114	101,752	6.21%	6.21%
54025151 - 52200 FICA & Medicare Emplr Match	17,599	16,585	22,136	22,136	14,651	24,976	12.83%	12.83%
54025151 - 52300 PERS Employer Contribution	90,930	62,594	81,088	81,088	38,976	71,500	(11.82%)	(11.82%)
54025151 - 52400 Unemployment Insurance	1,403	1,289	1,387	1,387	1,102	1,442	3.97%	3.97%
54025151 - 52500 Workers Compensation	7,467	6,550	9,447	9,447	5,558	9,102	(3.65%)	(3.65%)
Total Personnel Expenses	422,657	386,883	499,144	499,144	342,913	535,190	7.22%	7.22%
54025152 - 53240 Engineering/Architectural Svs	-	-	13,000	13,000	-	13,000	- %	- %
54025152 - 53260 Training Services	-	-	-	-	-	2,700	- %	- %
54025152 - 53300 Other Professional Svs	-	150	-	27,000	140	27,000	- %	- %
54025152 - 53410 Software / Hardware Support	-	-	150	150	350	150	- %	- %
54025152 - 54110 Water / Sewerage	18,356	21,977	17,700	17,700	11,436	17,700	- %	- %
54025152 - 54210 Solid Waste	148,811	165,938	145,000	145,000	132,568	180,000	24.14%	24.14%
54025152 - 54220 Snow Plowing	1,560	-	5,000	5,000	-	10,000	100.00%	100.00%
54025152 - 54230 Custodial Services/Supplies	-	-	-	-	-	6,000	- %	- %
54025152 - 54300 Repair/Maintenance Services	9,784	571	10,000	10,000	650	10,000	- %	- %
54025152 - 54410 Buildings / Land Rental	1,200	1,200	-	-	600	-	- %	- %
54025152 - 54420 Equipment Rental	-	-	1,200	1,200	-	1,200	- %	- %
54025152 - 55200 General Insurance	190,135	204,371	253,117	253,117	211,223	261,976	3.50%	3.50%
54025152 - 55310 Telephone / Fax/ TV	905	2,528	-	-	943	-	- %	- %
54025152 - 55906 Membership Dues	-	-	500	500	-	500	- %	- %
54025152 - 55907 Permit Fees	-	598	-	-	-	-	- %	- %
54025152 - 56100 General Supplies	3,044	4,718	10,000	10,074	4,365	10,000	- %	(0.73%)
54025152 - 56101 Safety Related Items	473	1,008	-	-	2,173	-	- %	- %
54025152 - 56110 Sand / Gravel / Rock	-	-	10,000	10,000	21,000	20,000	100.00%	100.00%
54025152 - 56120 Office Supplies	-	132	250	250	-	250	- %	- %
54025152 - 56220 Electricity	166,387	162,839	175,000	175,000	39,753	100,000	(42.86%)	(42.86%)
54025152 - 56230 Propane	129	22	150	150	22	150	- %	- %
54025152 - 56260 Gasoline for Vehicles	10,036	14,187	14,000	14,000	12,247	14,000	- %	- %
54025152 - 56270 Diesel for Equipment	577	1,083	600	600	1,963	600	- %	- %
54025152 - 56330 Food/Bev/Related Emp Apprctn	-	-	500	500	-	500	- %	- %
Total Operating Expenses	551,397	581,322	656,167	683,241	439,433	675,726	2.98%	(1.10%)
Total Unalaska Marine Center	974,054	968,205	1,155,311	1,182,385	782,346	1,210,916	4.81%	2.41%

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Spit & Light Cargo Docks								
54025251 - 51100 Salaries and Wages	66,001	59,744	75,314	75,314	53,004	86,317	14.61%	14.61%
54025251 - 51300 Overtime	3,930	6,365	10,398	10,398	3,741	10,398	- %	- %
54025251 - 52100 Health Insurance Benefit	22,285	24,620	28,387	28,387	26,997	30,147	6.20%	6.20%
54025251 - 52200 FICA/Medicare Employer Match	5,350	5,058	6,555	6,555	4,341	7,393	12.78%	12.78%
54025251 - 52300 PERS Employer Benefit	27,330	18,835	24,026	24,026	11,549	21,182	(11.84%)	(11.84%)
54025251 - 52400 Unemployment Ins Benefit	416	382	409	409	326	427	4.40%	4.40%
54025251 - 52500 Workers Compensation Ins	2,220	1,954	2,800	2,800	1,647	2,698	(3.64%)	(3.64%)
Total Personnel Expenses	127,531	116,957	147,889	147,889	101,604	158,562	7.22%	7.22%
54025252 - 54110 Water / Sewerage	23,646	52,538	39,000	39,000	31,638	42,000	7.69%	7.69%
54025252 - 54210 Solid Waste	8,632	7,727	26,000	26,000	6,032	26,000	- %	- %
54025252 - 54300 Repair/Maintenance Services	10,957	1,844	25,000	25,687	1,609	25,000	- %	(2.67%)
54025252 - 54410 Buildings/Land Rental	118,343	124,737	125,500	125,500	103,811	127,000	1.20%	1.20%
54025252 - 55200 General Insurance	76,386	84,529	103,702	103,702	92,627	113,444	9.39%	9.39%
54025252 - 56100 General Supplies	875	2,681	10,000	10,000	10	10,000	- %	- %
54025252 - 56110 Sand / Gravel / Rock	-	10,151	7,000	7,000	802	15,000	114.29%	114.29%
54025252 - 56220 Electricity	179,626	221,404	205,000	205,000	152,656	205,000	- %	- %
54025252 - 56260 Gasoline for Vehicles	-	-	7,500	7,500	-	7,500	- %	- %
Total Operating Expenses	418,466	505,612	548,702	549,388	389,183	570,944	4.05%	3.92%
Total Spit & Light Cargo Docks	545,997	622,569	696,591	697,277	490,787	729,506	4.73%	4.62%

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Ports Security								
54025351 - 51100 Salaries and Wages	1,217	557	5,100	5,100	253	5,100	- %	- %
54025351 - 51300 Overtime	670	2,688	24,900	24,900	1,547	24,900	- %	- %
54025351 - 52100 Health Insurance Benefit	368	1,226	10,149	10,149	100	10,992	8.31%	8.31%
54025351 - 52200 FICA/Medicare Employer Match	144	248	2,292	2,292	138	2,292	- %	- %
54025351 - 52300 PERS Employer Benefit	737	1,001	9,036	9,036	396	7,530	(16.67%)	(16.67%)
54025351 - 52400 Unemployment Ins Benefit	12	20	146	146	9	156	6.85%	6.85%
54025351 - 52500 Workers Compensation Ins	42	97	1,172	1,172	46	1,129	(3.67%)	(3.67%)
Total Personnel Expenses	3,191	5,836	52,795	52,795	2,488	52,099	(1.32%)	(1.32%)
54025352 - 56100 General Supplies	4,668	251	18,000	18,000	125	18,000	- %	- %
54025352 - 56120 Office Supplies	-	-	500	500	-	500	- %	- %
54025352 - 56330 Food/Bev/Related Emp Apprctn	-	130	1,000	1,000	358	1,500	50.00%	50.00%
Total Operating Expenses	4,668	381	19,500	19,500	483	20,000	2.56%	2.56%
Total Ports Security	7,859	6,217	72,295	72,295	2,971	72,099	(0.27%)	(0.27%)

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
CEM Small Boat Harbor								
54025451 - 51100 Salaries and Wages	115,195	120,687	142,247	147,814	111,734	166,438	17.01%	12.60%
54025451 - 51300 Overtime	4,576	7,303	13,800	13,800	4,460	13,800	- %	- %
54025451 - 52100 Health Insurance Benefit	36,434	45,462	50,689	50,689	47,513	53,858	6.25%	6.25%
54025451 - 52200 FICA/Medicare Employer Match	9,173	9,709	11,890	12,168	8,901	13,684	15.09%	12.46%
54025451 - 52300 PERS Employer Benefit	47,351	37,042	43,220	44,235	23,127	38,974	(9.82%)	(11.89%)
54025451 - 52400 Unemployment Ins Benefit	693	715	732	732	616	763	4.23%	4.23%
54025451 - 52500 Workers Compensation Ins	2,624	2,572	3,248	3,248	2,189	3,129	(3.66%)	(3.66%)
Total Personnel Expenses	<u>216,047</u>	<u>223,489</u>	<u>265,826</u>	<u>272,686</u>	<u>198,542</u>	<u>290,646</u>	<u>9.34%</u>	<u>6.59%</u>
54025452 - 53230 Legal	-	-	850	850	-	850	- %	- %
54025452 - 54110 Water / Sewerage	13,328	7,697	12,000	12,000	5,565	12,000	- %	- %
54025452 - 54210 Solid Waste	48,416	50,425	45,475	45,475	41,207	68,000	49.53%	49.53%
54025452 - 54230 Custodial Services/Supplies	8,400	8,400	11,500	11,500	9,080	11,500	- %	- %
54025452 - 54300 Repair/Maintenance Services	8,853	1,829	10,000	10,000	1,851	12,000	20.00%	20.00%
54025452 - 55200 General Insurance	67,736	72,384	91,268	91,268	87,807	98,288	7.69%	7.69%
54025452 - 55310 Telephone / Fax / TV	1,610	1,599	-	-	1,222	-	- %	- %
54025452 - 56100 General Supplies	71	1,354	7,000	7,000	1,248	7,000	- %	- %
54025452 - 56101 Safety Related Items	-	81	-	-	-	-	- %	- %
54025452 - 56110 Sand / Gravel / Rock	-	10,151	5,000	5,000	-	5,000	- %	- %
54025452 - 56120 Office Supplies	-	-	350	350	-	350	- %	- %
54025452 - 56220 Electricity	390,906	534,596	504,000	504,000	464,961	560,000	11.11%	11.11%
54025452 - 56240 Heating Oil	3,263	5,617	4,500	4,500	5,403	4,500	- %	- %
54025452 - 56260 Gasoline for Vehicles	-	-	2,500	2,500	-	2,500	- %	- %
Total Operating Expenses	<u>542,582</u>	<u>694,134</u>	<u>694,443</u>	<u>694,443</u>	<u>618,343</u>	<u>781,988</u>	<u>12.61%</u>	<u>12.61%</u>
 Total CEM Small Boat Harbor	 <u>758,629</u>	 <u>917,623</u>	 <u>960,269</u>	 <u>967,129</u>	 <u>816,885</u>	 <u>1,072,634</u>	 <u>11.70%</u>	 <u>10.91%</u>

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Bobby Storrs Small Boat Harbor								
54025551 - 51100 Salaries and Wages	49,501	44,808	56,485	56,485	39,753	64,738	14.61%	14.61%
54025551 - 51300 Overtime	2,947	4,774	7,800	7,800	2,805	7,800	- %	- %
54025551 - 52100 Health Insurance Benefit	16,714	18,465	21,290	21,290	20,247	22,610	6.20%	6.20%
54025551 - 52200 FICA/Medicare Employer Match	4,012	3,793	4,920	4,920	3,256	5,553	12.87%	12.87%
54025551 - 52300 PERS Employer Benefit	20,497	14,128	18,017	18,017	8,661	15,886	(11.83%)	(11.83%)
54025551 - 52400 Unemployment Ins Benefit	312	286	308	308	245	320	3.90%	3.90%
54025551 - 52500 Workers Compensation Ins	1,665	1,465	2,099	2,099	1,235	2,022	(3.67%)	(3.67%)
Total Personnel Expenses	95,648	87,720	110,919	110,919	76,203	118,929	7.22%	7.22%
54025552 - 53300 Other Professional	-	-	15,000	15,000	-	15,000	- %	- %
54025552 - 54110 Water / Sewerage	2,900	3,624	2,000	2,000	7,416	9,000	350.00%	350.00%
54025552 - 54210 Solid Waste	1,004	1,087	1,200	1,200	873	1,200	- %	- %
54025552 - 54300 Repair/Maintenance Services	7,324	1,526	15,000	15,000	3,336	15,000	- %	- %
54025552 - 55200 General Insurance	9,382	10,011	10,031	10,031	8,924	10,778	7.45%	7.45%
54025552 - 56100 General Supplies	-	69	9,000	9,000	-	12,000	33.33%	33.33%
54025552 - 56220 Electricity	13,744	15,583	16,000	16,000	10,081	16,000	- %	- %
54025552 - 56260 Gasoline for Vehicles	-	-	1,500	1,500	-	1,500	- %	- %
Total Operating Expenses	34,354	31,900	69,731	69,731	30,629	80,478	15.41%	15.41%
 Total Bobby Storrs Small Boat Harbor	 130,002	 119,619	 180,650	 180,650	 106,832	 199,407	 10.38%	 10.38%

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021	FY2022	FY2023	FY2023	FY2023	Draft	% Chg	% Chg
	Actual	Actual	Original	Revised	YTD	Budget	Original	Revised
			Budget	Budget			Budget	Budget
Transfers Out								
54029854 - 59940 Transfers To Enterpr Capt Proj	(24,031)	4,623,218	2,594,495	2,594,495	2,492,144	480,160	(81.49%)	(81.49%)
Total Other Expenses	(24,031)	4,623,218	2,594,495	2,594,495	2,492,144	480,160	(81.49%)	(81.49%)
Total Transfers Out	(24,031)	4,623,218	2,594,495	2,594,495	2,492,144	480,160	(81.49%)	(81.49%)

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021	FY2022	FY2023	FY2023	FY2023	Draft	% Chg	% Chg
	Actual	Actual	Original	Revised	YTD	Budget	Original	Revised
			Budget	Budget			Budget	Budget
Veh & Equip Maintenance								
54022851 - 51100 Salaries and Wages	23,085	20,286	23,754	26,966	25,560	27,536	15.92%	2.11%
54022851 - 51300 Overtime	236	14	840	840	-	840	- %	- %
54022851 - 52100 Health Insurance Benefit	6,541	6,724	7,876	7,876	8,694	8,375	6.34%	6.34%
54022851 - 52200 FICA & Medicare Emplr Match	1,784	1,553	1,882	2,130	1,955	2,175	15.57%	2.11%
54022851 - 52300 PERS Employer Contribution	9,631	5,995	7,162	7,911	5,378	6,794	(5.14%)	(14.12%)
54022851 - 52400 Unemployment Insurance	129	86	114	114	97	120	5.26%	5.26%
54022851 - 52500 Workers Compensation	835	481	709	709	632	683	(3.67%)	(3.67%)
54022851 - 52900 Other Employee Benefits	82	-	142	142	31	144	1.41%	1.41%
Total Personnel Expenses	42,325	35,139	42,479	46,688	42,347	46,667	9.86%	(0.04%)
54022852 - 53300 Other Professional	285	-	-	-	-	-	- %	- %
54022852 - 54300 Repair/Maintenance Services	538	213	2,000	2,000	39	2,000	- %	- %
54022852 - 56100 General Supplies	15	-	1,000	1,000	197	1,000	- %	- %
54022852 - 56130 Machinery / Vehicle Parts	8,377	15,970	17,000	17,000	15,736	17,000	- %	- %
Total Operating Expenses	9,215	16,183	20,000	20,000	15,971	20,000	- %	- %
Total Veh & Equip Maintenance	51,540	51,322	62,479	66,688	58,319	66,667	6.70%	(0.03%)

City of Unalaska
FY2024 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/1/2023

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
54022951 - 51100 Salaries and Wages	14,433	15,995	17,438	19,896	14,331	20,076	15.13%	0.90%
54022951 - 51200 Temporary Employees	247	-	-	-	82	-	- %	- %
54022951 - 51300 Overtime	365	205	323	323	88	232	(28.17%)	(28.17%)
54022951 - 52100 Health Insurance Benefit	3,661	4,976	5,779	5,779	3,893	6,135	6.16%	6.16%
54022951 - 52200 FICA & Medicare Emplr Match	1,151	1,239	1,357	1,545	1,109	1,551	14.30%	0.39%
54022951 - 52300 PERS Employer Contribution	5,841	4,587	5,164	5,750	2,764	4,845	(6.18%)	(15.74%)
54022951 - 52400 Unemployment Insurance	78	68	81	81	68	88	8.64%	8.64%
54022951 - 52500 Workers Compensation	657	586	592	592	406	570	(3.72%)	(3.72%)
54022951 - 52900 Other Employee Benefits	52	-	104	104	27	103	(0.96%)	(0.96%)
Total Personnel Expenses	26,483	27,655	30,838	34,070	22,768	33,600	8.96%	(1.38%)
54022952 - 53300 Other Professional	-	577	-	-	1,400	-	- %	- %
54022952 - 54300 Repair/Maintenance Services	26,605	4,351	14,758	14,758	4,701	14,758	- %	- %
54022952 - 54500 Construction Services	-	-	1,100	1,100	-	1,100	- %	- %
54022952 - 56100 General Supplies	136	-	250	250	55	250	- %	- %
54022952 - 56101 Safety Related Items	44	-	-	-	-	-	- %	- %
54022952 - 56140 Facility Maintenance Supplies	1,887	2,844	5,150	5,150	1,859	5,150	- %	- %
Total Operating Expenses	28,672	7,772	21,258	21,258	8,015	21,258	- %	- %
 Total Facilities Maintenance	 55,155	 35,427	 52,096	 55,328	 30,783	 54,858	 5.30%	 (0.85%)

City of Unalaska
FY2024 Airport Budget Summary
Draft as of 5/1/2023

Airport Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	22,063	9,536	11,409	12,774	-	4,973	(56.41%)	(61.07%)
Charges for Services	481,450	460,711	548,000	548,000	419,468	544,500	(0.64%)	(0.64%)
Non-recurring Revenues	(10,508)	-	-	-	-	-	0.00%	0.00%
Total Revenues	493,005	470,247	559,409	560,774	419,468	549,473	(1.78%)	(2.02%)
Operating Expenditures (excl depr.)								
Airport Admin/Operations	318,492	280,985	395,039	410,199	346,000	436,263	10.44%	6.35%
Facilities Maintenance	97,905	61,706	169,289	183,947	148,621	180,678	6.73%	(1.78%)
Total Operating Expend. (excl depr.)	416,398	342,691	564,328	594,146	494,622	616,941	9.32%	3.84%
Operating profit - cash basis								
	76,607	127,556	(4,919)	(33,372)	(75,153)	(67,468)		
Depreciation	277,065	277,671	278,541	278,541	231,392	173,617	(37.67%)	(37.67%)
Total Operating profit - accrual ba	(200,458)	(150,115)	(283,460)	(311,913)	(306,545)	(241,085)		
Non-operating items								
Allocations IN-Debit	(4,620)	(4,620)	(4,608)	(4,608)	(3,840)	(4,608)	- %	- %
Capital Project Transfers	-	-	(22,280)	(22,280)	(22,280)	-	(100.00%)	(100.00%)
Total Non-Operating Items	(4,620)	(4,620)	(26,888)	(26,888)	(26,120)	(4,608)	(82.86%)	(82.86%)
Net Profit (Loss)	(205,078)	(154,735)	(310,348)	(338,801)	(332,665)	(245,693)		
Appropriation of Net Assets	-	-	310,348	338,801	-	245,693		
Airport Proprietary Fund Net	(205,078)	(154,735)	-	-	(332,665)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Airport Admin/Operations	124,373	311,890	0	178,225	614,488	77.28%
Facilities Maintenance	152,443	28,235	0	0	180,678	22.72%
Total Operating Expenditures	276,816	340,125	0	178,225	795,166	

City of Unalaska
FY2024 Airport Budget Detail
Revenues
Draft as of 5/1/2023

Airport Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
55017541 - 42355 PERS Nonemployer Contributions	22,063	9,536	11,409	12,774	-	4,973	(56.41%)	(61.07%)
Total Intergovernmental	22,063	9,536	11,409	12,774	-	4,973	(56.41%)	(61.07%)
Charges for Services								
55017542 - 44580 Late Fees	(416)	80	500	500	35	500	- %	- %
55017542 - 44670 Airport Other Services	13,222	5,809	3,500	3,500	12,031	4,000	14.29%	14.29%
55017542 - 47240 Airport Rent	468,644	454,822	544,000	544,000	407,402	540,000	(0.74%)	(0.74%)
Total Charges for Services	481,450	460,711	548,000	548,000	419,468	544,500	(0.64%)	(0.64%)
Other Financing Sources								
Non-recurring Revenues								
55017549 - 49400 Gain-loss on Sale of Fixed Ass	(10,508)	-	-	-	-	-	- %	- %
55017549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	310,348	338,801	-	245,693	(20.83%)	(27.48%)
Total Non-recurring Revenues	(10,508)	-	310,348	338,801	-	245,693	(20.83%)	(27.48%)
Airport Fund Total Revenues	493,005	470,247	869,757	899,575	419,468	795,166	(8.58%)	(11.61%)

City of Unalaska
FY2024 Airport Budget Detail
Expenditures
Draft as of 5/1/2023

Airport Proprietary

Airport Admin/Operations

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
55025651 - 51100 Salaries and Wages	58,841	71,798	66,011	78,039	67,338	79,365	20.23%	1.70%
55025651 - 51200 Temporary Employees	1,934	1,285	-	-	3,782	-	- %	- %
55025651 - 51300 Overtime	16	142	53	53	89	96	81.13%	81.13%
55025651 - 52100 Health Insurance Benefit	13,940	19,182	18,974	18,974	16,665	20,173	6.32%	6.32%
55025651 - 52200 FICA & Medicare Emplr Match	4,650	5,411	4,986	5,683	5,464	5,923	18.79%	4.22%
55025651 - 52300 PERS Employer Contribution	25,837	(70,981)	18,949	21,384	12,641	18,283	(3.51%)	(14.50%)
55025651 - 52400 Unemployment Insurance	280	318	277	277	274	287	3.61%	3.61%
55025651 - 52500 Workers Compensation	170	175	255	255	153	246	(3.53%)	(3.53%)
Total Personnel Expenses	105,669	27,330	109,505	124,665	106,405	124,373	13.58%	(0.23%)
55025652 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	- %	- %
55025652 - 53300 Other Professional Svs	180	-	1,500	1,500	-	15,000	900.00%	900.00%
55025652 - 54110 Water / Sewerage	5,505	9,234	9,000	9,000	13,497	18,000	100.00%	100.00%
55025652 - 54210 Solid Waste	28,899	39,159	34,000	34,000	29,447	36,400	7.06%	7.06%
55025652 - 54220 Snow Plowing	-	-	1,200	1,200	-	5,000	316.67%	316.67%
55025652 - 54230 Custodial Services/Supplies	63,475	62,849	65,000	65,000	67,447	60,000	(7.69%)	(7.69%)
55025652 - 54300 Repair/Maintenance Services	1,853	332	1,500	1,500	-	1,500	- %	- %
55025652 - 54410 Buildings / Land Rental	17,493	12,118	18,000	18,000	14,372	18,000	- %	- %
55025652 - 55200 General Insurance	28,916	35,517	43,787	43,787	39,057	46,443	6.07%	6.07%
55025652 - 55310 Telephone / Fax / TV	3,630	3,083	6,677	6,677	1,668	6,677	- %	- %
55025652 - 55904 Banking / Credit Card Fees	7,619	3,455	3,200	3,200	2,325	3,200	- %	- %
55025652 - 55905 Postal Services	225	198	300	300	187	300	- %	- %
55025652 - 55907 Permit Fees	-	-	120	120	-	120	- %	- %
55025652 - 56100 General Supplies	128	-	15,000	15,000	1,734	15,000	- %	- %
55025652 - 56120 Office Supplies	-	81	250	250	-	250	- %	- %
55025652 - 56140 Facility Maintenance Supplies	-	-	-	-	166	-	- %	- %
55025652 - 56220 Electricity	39,859	58,233	55,000	55,000	50,366	55,000	- %	- %
55025652 - 56240 Heating Oil	15,041	29,396	30,000	30,000	19,331	30,000	- %	- %
Total Operating Expenses	212,823	253,656	285,534	285,534	239,595	311,890	9.23%	9.23%
55025654 - 58100 Depreciation	277,065	277,671	278,541	278,541	231,392	173,617	(37.67%)	(37.67%)
55025654 - 58910 Allocations IN-Debit	4,620	4,620	4,608	4,608	3,840	4,608	- %	- %
Total Other Expenses	281,685	282,291	283,149	283,149	235,232	178,225	(37.06%)	(37.06%)
Total Airport Admin/Operations	600,177	563,276	678,188	693,348	581,232	614,488	(9.39%)	(11.37%)

City of Unalaska
FY2024 Airport Budget Detail
Expenditures
Draft as of 5/1/2023

Airport Proprietary

Transfers Out

55029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	-	-	22,280	22,280	22,280	-	(100.00%)	(100.00%)
	-	-	22,280	22,280	22,280	-	(100.00%)	(100.00%)
	-	-	22,280	22,280	22,280	-	(100.00%)	(100.00%)

City of Unalaska
FY2024 Airport Budget Detail
Expenditures
Draft as of 5/1/2023

Airport Proprietary

Facilities Maintenance

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
55022951 - 51100 Salaries and Wages	40,321	52,886	78,313	89,482	67,529	90,161	15.13%	0.76%
55022951 - 51200 Temporary Employees	1,243	833	1,037	1,037	2,250	-	(100.00%)	(100.00%)
55022951 - 51300 Overtime	1,123	2,443	2,189	2,189	1,221	1,888	(13.75%)	(13.75%)
55022951 - 52100 Health Insurance Benefit	9,737	18,580	26,196	26,196	21,917	27,814	6.18%	6.18%
55022951 - 52200 FICA & Medicare Emplr Match	3,265	4,296	6,237	7,093	5,432	7,040	12.87%	(0.75%)
55022951 - 52300 PERS Employer Contribution	17,623	(54,105)	23,410	26,043	13,289	21,980	(6.11%)	(15.60%)
55022951 - 52400 Unemployment Insurance	188	279	388	388	254	393	1.29%	1.29%
55022951 - 52500 Workers Compensation	1,969	1,859	2,805	2,805	2,172	2,703	(3.64%)	(3.64%)
55022951 - 52900 Other Employee Benefits	139	1	479	479	69	464	(3.13%)	(3.13%)
Total Personnel Expenses	75,609	27,072	141,054	155,712	114,132	152,443	8.07%	(2.10%)
55022952 - 53300 Other Professional	260	399	-	-	5,064	-	- %	- %
55022952 - 54230 Custodial Services/Supplies	-	-	-	-	195	-	- %	- %
55022952 - 54300 Repair/Maintenance Services	15,803	13,097	15,600	15,600	13,079	15,600	- %	- %
55022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
55022952 - 56100 General Supplies	417	898	7,000	7,000	57	7,000	- %	- %
55022952 - 56101 Safety Related Items	44	-	-	-	-	-	- %	- %
55022952 - 56140 Facility Maintenance Supplies	5,773	20,239	4,635	4,635	16,095	4,635	- %	- %
Total Operating Expenses	22,297	34,634	28,235	28,235	34,490	28,235	- %	- %
Total Facilities Maintenance	97,905	61,706	169,289	183,947	148,621	180,678	6.73%	(1.78%)

City of Unalaska
FY2024 Housing Budget Summary
Draft as of 5/1/2023

Housing Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	22,738	7,255	9,399	10,281	-	4,112	(56.25%)	(60.00%)
Charges for Services	257,616	258,765	248,500	248,500	186,345	248,500	0.00%	0.00%
Total Revenues	280,354	266,020	257,899	258,781	186,345	252,612	(2.05%)	(2.38%)
Operating Expenditures (excl depr.)								
Housing Admin & Operating	161,559	152,209	206,185	213,445	153,491	234,096	13.54%	9.68%
Facilities Maintenance	200,699	98,247	179,113	191,245	133,516	281,330	57.07%	47.10%
Total Operating Expend. (excl depr.)	362,258	250,456	385,298	404,690	287,007	515,426	33.77%	27.36%
Operating profit - cash basis	(81,904)	15,564	(127,399)	(145,909)	(100,662)	(262,814)		
Depreciation	182,165	189,795	195,245	195,245	162,705	195,246	0.00%	0.00%
Transfers In	-	-	-	-	-	300,000	0.00%	0.00%
Total Operating profit - accrual ba	(264,069)	(174,231)	(322,644)	(341,154)	(263,367)	(158,060)		
Non-operating items								
Allocations IN-Debit	(2,100)	(2,100)	(2,100)	(2,100)	(1,750)	(2,100)	- %	- %
Total Non-Operating Items	(2,100)	(2,100)	(2,100)	(2,100)	(1,750)	(2,100)	0.00%	0.00%
Net Profit (Loss)	(266,169)	(176,331)	(324,744)	(343,254)	(265,117)	(160,160)		
Appropriation of Net Assets	-	-	324,744	343,254	-	160,160		
Housing Proprietary Fund Net	(266,169)	(176,331)	-	-	(265,117)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Housing Admin & Operating	93,889	140,207	0	197,346	431,442	60.53%
Facilities Maintenance	135,425	145,905	0	0	281,330	39.47%
Total Operating Expenditures	229,314	286,112	0	197,346	712,772	

City of Unalaska
FY2024 Housing Budget Detail
Revenues
Draft as of 5/1/2023

Housing Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
56018041 - 42355 PERS Nonemployer Contributions	22,738	7,255	9,399	10,281	-	4,112	(56.25%)	(60.00%)
Total Intergovernmental	22,738	7,255	9,399	10,281	-	4,112	(56.25%)	(60.00%)
Charges for Services								
56018042 - 47230 Housing Rent	257,616	258,765	248,500	248,500	186,345	248,500	- %	- %
Total Charges for Services	257,616	258,765	248,500	248,500	186,345	248,500	- %	- %
56019848 - 49100 Transfers From General Fund								
Total Other Financing Sources	-	-	-	-	-	300,000	- %	- %
Non-recurring Revenues								
56018049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	324,744	343,254	-	160,160	(50.68%)	(53.34%)
Total Non-recurring Revenues	-	-	324,744	343,254	-	160,160	(50.68%)	(53.34%)
Housing Fund Total Revenues	280,354	266,020	582,643	602,035	186,345	712,772	22.33%	18.39%

City of Unalaska
FY2024 Housing Budget Detail
Expenditures
Draft as of 5/1/2023

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Housing Proprietary								
Housing Admin & Operating								
56025851 - 51100 Salaries and Wages	40,000	42,883	49,274	55,016	38,157	55,712	13.07%	1.27%
56025851 - 51200 Temporary Employees	2,119	-	572	572	-	743	29.90%	29.90%
56025851 - 51300 Overtime	8	41	109	109	64	117	7.34%	7.34%
56025851 - 52100 Health Insurance Benefit	10,501	15,222	17,787	17,787	10,441	18,910	6.31%	6.31%
56025851 - 52200 FICA & Medicare Emplr Match	3,225	3,266	3,798	4,237	2,929	4,284	12.80%	1.11%
56025851 - 52300 PERS Employer Contribution	16,922	(14,281)	14,045	15,124	6,676	13,706	(2.41%)	(9.38%)
56025851 - 52400 Unemployment Insurance	213	228	264	264	179	274	3.79%	3.79%
56025851 - 52500 Workers Compensation	115	98	148	148	74	143	(3.38%)	(3.38%)
Total Personnel Expenses	73,102	47,458	85,997	93,257	58,522	93,889	9.18%	0.68%
56025852 - 53230 Legal Services	-	-	500	500	-	500	- %	- %
56025852 - 53240 Engineering/Architectural Svs	-	-	500	500	-	500	- %	- %
56025852 - 53300 Other Professional Svs	4,676	2,709	2,500	2,500	550	2,500	- %	- %
56025852 - 54110 Water / Sewerage	10,950	9,052	12,700	12,700	6,655	13,464	6.02%	6.02%
56025852 - 54210 Solid Waste	12,231	14,055	16,921	16,921	12,061	19,380	14.54%	14.54%
56025852 - 54230 Custodial Services/Supplies	6,600	6,600	14,400	14,400	6,000	7,200	(50.00%)	(50.00%)
56025852 - 54410 Buildings / Land Rental	686	749	749	749	562	780	4.17%	4.17%
56025852 - 55200 General Insurance	25,193	26,770	33,418	33,418	30,001	36,203	8.33%	8.33%
56025852 - 55310 Telephone / Fax / TV	897	-	-	-	-	-	- %	- %
56025852 - 56100 General Supplies	622	150	1,500	1,500	21	1,000	(33.33%)	(33.33%)
56025852 - 56220 Electricity	11,566	15,612	18,000	18,000	14,523	21,480	19.33%	19.33%
56025852 - 56240 Heating Oil	15,034	29,055	19,000	19,000	24,597	37,200	95.79%	95.79%
Total Operating Expenses	88,457	104,751	120,188	120,188	94,969	140,207	16.66%	16.66%
56025854 - 58100 Depreciation	182,165	189,795	195,245	195,245	162,705	195,246	- %	- %
56025854 - 58910 Allocations IN-Debit	2,100	2,100	2,100	2,100	1,750	2,100	- %	- %
Total Other Expenses	184,265	191,895	197,345	197,345	164,455	197,346	- %	- %
Total Housing Admin & Operating	345,824	344,104	403,530	410,790	317,946	431,442	6.92%	5.03%

City of Unalaska
FY2024 Housing Budget Detail
Expenditures
Draft as of 5/1/2023

Housing Proprietary

Transfers Out

Total Transfers Out

FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
-	-	-	-	-	-	- %	- %

City of Unalaska
FY2024 Housing Budget Detail
Expenditures
Draft as of 5/1/2023

Housing Proprietary

	FY2021 Actual	FY2022 Actual	FY2023 Original Budget	FY2023 Revised Budget	FY2023 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
56022951 - 51100 Salaries and Wages	66,706	48,751	65,299	74,529	56,029	75,173	15.12%	0.86%
56022951 - 51200 Temporary Employees	2,620	728	-	-	1,108	-	- %	- %
56022951 - 51300 Overtime	2,385	4,239	6,223	6,223	3,402	6,600	6.06%	6.06%
56022951 - 52100 Health Insurance Benefit	15,519	15,021	23,228	23,228	19,367	24,742	6.52%	6.52%
56022951 - 52200 FICA & Medicare Emplr Match	5,486	4,109	5,471	6,177	4,631	6,256	14.35%	1.28%
56022951 - 52300 PERS Employer Contribution	30,440	(17,313)	20,851	23,047	11,543	19,591	(6.04%)	(15.00%)
56022951 - 52400 Unemployment Insurance	367	229	337	337	223	349	3.56%	3.56%
56022951 - 52500 Workers Compensation	3,228	1,882	2,384	2,384	1,816	2,297	(3.65%)	(3.65%)
56022951 - 52900 Other Employee Benefits	257	2	415	415	70	417	0.48%	0.48%
Total Personnel Expenses	127,008	57,649	124,208	136,340	98,190	135,425	9.03%	(0.67%)
56022952 - 53300 Other Professional Svs	240	-	-	-	1,075	-	- %	- %
56022952 - 54210 Solid Waste	-	171	-	-	32	-	- %	- %
56022952 - 54300 Repair/Maintenance Services	31,045	10,727	29,755	29,755	16,033	120,755	305.83%	305.83%
56022952 - 56100 General Supplies	503	-	6,200	6,200	120	6,200	- %	- %
56022952 - 56101 Safety Related Items	44	-	1,000	1,000	-	1,000	- %	- %
56022952 - 56110 Sand / Gravel / Rock	-	-	500	500	-	500	- %	- %
56022952 - 56140 Facility Maintenance Supplies	41,859	29,701	17,450	17,450	18,066	17,450	- %	- %
Total Operating Expenses	73,691	40,598	54,905	54,905	35,326	145,905	165.74%	165.74%
Total Facilities Maintenance	200,699	98,247	179,113	191,245	133,516	281,330	57.07%	47.10%

FY24 Personnel Budget Detail

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	1,506	459	-	7,965		
COUNCIL MEMBER	1	0.120	6,000	-	1,506	459	-	7,965		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
MAYOR	1	0.240	8,400	-	-	643	-	9,043	WCOMP	146
MAYOR & COUNCIL	7	0.960	44,400	-	3,012	3,397	-	50,809	GRAND TOTAL	50,955

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ADMIN COORDINATOR	1	1.000	67,293	2,000	16,890	5,772	33,236	125,192	OT	1,000
CITY MANAGER	1	1.000	172,500	2,000	43,298	12,934	33,236	263,969	PLCO	-
									TAXES (OT/PLCO)	77
									PERS (OT)	251
									WCOMP	748
CITY MANAGER'S OFFICE	2	2.000	239,793	4,000	60,188	18,706	66,472	389,161	GRAND TOTAL	391,236

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ADMIN ASST 2	1	1.000	59,168	2,000	14,851	5,150	33,236	114,405		
ASST CITY MANAGER	1	1.000	165,242	2,000	41,476	12,828	33,236	254,782	OT	1,500
HR ADMIN SPECIALIST	1	1.000	86,791	2,000	21,785	7,264	33,236	151,076	PLCO	-
HR ADMIN SPECIALIST	1	1.000	66,264	2,000	16,632	5,693	33,236	123,826	TAXES (OT/PLCO)	115
HR MANAGER	1	1.000	116,378	2,000	29,211	9,527	33,236	190,352	PERS (OT)	377
RISK MANAGER	1	1.000	98,177	2,000	24,642	8,135	33,236	166,190	WCOMP	1,456
ADMINISTRATION	6	6.000	592,020	12,000	148,597	48,597	199,416	1,000,631	GRAND TOTAL	1,004,078

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
CITY CLERK	1	1.000	143,750	2,000	36,081	11,621	33,236	226,688	OT	1,500
CITY CLERK ADMN ASST	1	1.000	76,752	2,000	19,265	6,496	33,236	137,748	EDUCATION INCENTIVE	2,400
DEPUTY CITY CLERK	1	1.000	86,852	2,000	21,800	7,268	33,236	151,156	TEMP	15,000
									TAXES (OT/PLCO/TEMP/INC)	1,596
									PERS (OT&EI)	979
									WCOMP	704
CITY CLERK	3	3.000	307,354	6,000	77,146	25,385	99,708	515,592	GRAND TOTAL	537,771

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ACCT ASST 1 A/P	1	1.000	83,290	2,000	20,906	6,996	33,236	146,427		
ACCT ASST 1 A/R	1	1.000	74,526	2,000	18,706	6,325	33,236	134,794		
ACCT ASST 2 - GB	1	1.000	86,091	2,000	21,609	7,210	33,236	150,146		
ACCT ASST 2 PAYROLL	1	1.000	81,141	2,000	20,366	6,831	33,236	143,574		
ACCT ASST 2 UTILITY	1	1.000	86,091	2,000	21,609	7,210	33,236	150,146		
EMERGENCY TEMP .50	1	0.500	37,128	-	-	3,212	-	40,340		
ADMIN ASST 2	1	1.000	67,184	2,000	16,863	5,764	33,236	125,047	OT	4,000
CONTROLLER	1	1.000	115,173	2,000	28,908	9,435	33,236	188,752	PLCO	-
FINANCE DIRECTOR	1	1.000	163,805	2,000	41,115	12,808	33,236	252,963	LONGEVITY BONUS	14,000
PROJ MGMT F/A ACCT	1	1.000	97,740	2,000	24,533	8,101	33,236	165,609	EDUCATION INCENTIVE	13,200
PURCHASING AGENT	1	1.000	83,283	2,000	20,904	6,995	33,236	146,418	TAXES (OT/PLCO/INC)	2,387
SENIOR ACCT A/P	1	1.000	105,310	2,000	26,433	8,680	33,236	175,660	PERS (OT/EDINC)	4,317
SENIOR ACCT A/R	1	1.000	106,356	2,000	26,695	8,760	33,236	177,047	WCOMP	3,097
FINANCE	13	12.500	1,187,118	24,000	288,647	98,326	398,832	1,996,923	GRAND TOTAL	2,037,924

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
COMPUTER SPECIALIST	1	1.000	83,283	2,000	20,904	6,995	33,236	146,418		OT	1,500
IS SUPERVISOR	1	1.000	120,808	2,000	30,323	9,866	33,236	196,232		PLCO	29,040
NETWORK ADMINISTRATOR	1	1.000	99,967	2,000	25,092	8,272	33,236	168,567		LONGEVITY BONUS	2,000
IS STUDENT INTERN	1	0.250	12,000	-	-	1,038	-	13,038		TAXES (OT/PLCO)	2,489
										PERS (OT)	377
										WCOMP	14,728
IS	4	3.250	316,058	6,000	76,319	26,170	99,708	524,256		GRAND TOTAL	574,389

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
PLANNING COMMISSIONERS	5	0.060	12,000	-	-	918	-	12,918		OT	500
STUDENT INTERN- 50	1	0.500	15,600	-	-	1,349	-	16,949		PLCO	-
ADMIN ASST 2	1	1.000	67,136	2,000	16,851	5,760	33,236	124,983		TAXES (OT/PLCO)	38
ASSOCIATE PLANNER	1	1.000	89,715	2,000	22,518	7,487	33,236	154,956		PERS (OT)	126
GIS ADMINISTRATOR	1	1.000	81,866	2,000	20,548	6,887	33,236	144,538		WCOMP	1,104
PLANNING DIRECTOR	1	1.000	163,805	2,000	41,115	12,808	33,236	252,963			
PLANNING	10	4.560	430,122	8,000	101,033	35,209	132,944	707,308		GRAND TOTAL	709,075

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
ANIMAL CNTRL OFFICER	1	1.000	52,121	2,000	13,082	4,611	33,236	105,051			
DEPUTY POLICE CHIEF	1	1.000	144,596	2,000	36,294	11,686	33,236	227,811			
CHIEF OF POLICE	1	1.000	163,805	2,000	41,115	12,808	33,236	252,963			
DPS OFFICE MANAGER	1	1.000	93,426	2,000	23,450	7,771	33,236	159,883			
IS/DMV AGENT	1	1.000	80,850	2,000	20,293	6,809	33,236	143,188			
POLICE INVESTIGATOR	1	1.000	79,664	2,000	19,996	6,718	33,236	141,614			
POLICE OFFICER	1	1.000	86,957	2,000	21,826	7,276	33,236	151,296			
POLICE OFFICER	1	1.000	103,824	2,000	26,060	8,567	33,236	173,686			
POLICE OFFICER	1	1.000	86,957	2,000	21,826	7,276	33,236	151,296			
POLICE OFFICER	1	1.000	81,952	2,000	20,570	6,893	33,236	144,652		EDUCATION INCENTIVE	13,200
POLICE OFFICER	1	1.000	81,952	2,000	20,570	6,893	33,236	144,652		EXERCISE PAY	26,500
POLICE OFFICER	1	1.000	81,952	2,000	20,570	6,893	33,236	144,652		SHIFT DIFFERENTIAL	128,750
POLICE OFFICER	1	1.000	79,571	2,000	19,972	6,711	33,236	141,491		ON CALL TIME	52,560
POLICE OFFICER	1	1.000	77,314	2,000	19,406	6,538	33,236	138,494		INCENTIVE BONUS	27,500
POLICE SERGEANT	1	1.000	129,929	2,000	32,612	10,564	33,236	208,341		OT	288,000
POLICE SERGEANT	1	1.000	91,208	2,000	22,893	7,601	33,236	156,939		PLCO	48,000
POLICE SERGEANT	1	1.000	91,208	2,000	22,893	7,601	33,236	156,939		TAXES (OT/PLCO/INC/SD/OCT/EX/EI)	42,037
POLICE SERGEANT	1	1.000	91,208	2,000	22,893	7,601	33,236	156,939		PERS (OT/SD/OCT/EI)	121,110
STUDENT AIDE-DPS 25	1	0.250	7,000	-	-	606	-	7,606		WCOMP	43,769
POLICE/DMV/AC	19	18.250	1,705,496	36,000	426,322	141,425	598,248	2,907,491		GRAND TOTAL	3,698,916

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
COMM OFFICER	1	1.000	96,065	2,000	24,112	7,973	33,236	163,387		EDUCATION INCENTIVE	9,600
COMM OFFICER	1	1.000	72,494	2,000	18,196	6,170	33,236	132,096		EXERCISE PAY	15,500
COMM OFFICER	1	1.000	70,377	2,000	17,665	6,008	33,236	129,286		SHIFT DIFFERENTIAL	25,000
COMM OFFICER	1	1.000	70,377	2,000	17,665	6,008	33,236	129,286		ON CALL TIME	10,000
LD COMM OFFICER	1	1.000	106,263	2,000	26,672	8,753	33,236	176,924		INCENTIVE BONUS	16,500
COMMUNICATIONS	5	5.000	415,577	10,000	104,310	34,912	166,180	730,978		GRAND TOTAL	927,200

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
CORRECTIONS OFFICER	1	1.000	96,065	2,000	24,112	7,973	33,236	163,387		EDUCATION INCENTIVE	7,200
CORRECTIONS OFFICER	1	1.000	70,377	2,000	17,665	6,008	33,236	129,286		EXERCISE PAY	15,500
CORRECTIONS OFFICER	1	1.000	70,377	2,000	17,665	6,008	33,236	129,286		SHIFT DIFFERENTIAL	53,000
CORRECTIONS OFFICER	1	1.000	70,377	2,000	17,665	6,008	33,236	129,286		ON CALL TIME	10,000
LEAD CORRECTION OFF.	1	1.000	107,827	2,000	27,065	8,873	33,236	179,000		INCENTIVE BONUS	16,000
										OT	53,000
										PLCO	13,000
										TAXES (OT/PLCO/INC/SD/OCT/EX)	12,829
										PERS (OT/SD/OCT/EDINC)	30,923
										WCOMP	13,009
CORRECTIONS	5	5.000	415,024	10,000	104,171	34,869	166,180	730,244		GRAND TOTAL	954,705

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
FIRE CHIEF	1	1.000	163,805	2,000	41,115	12,808	33,236	252,963		FIRE/EMS STIPENDS	64,000
FIREFIGHTER 1	1	1.000	84,422	2,000	21,190	7,082	33,236	147,930		EDUCATION INCENTIVE	4,800
FIREFIGHTER 1	1	1.000	86,957	2,000	21,826	7,276	33,236	151,296		EXERCISE PAY	21,600
SENIOR FIRE CAPTAIN	1	1.000	96,970	2,000	24,339	8,042	33,236	164,587		SHIFT DIFFERENTIAL	22,000
SENIOR FIRE CAPTAIN	1	1.000	102,567	2,000	25,744	8,470	33,236	172,018		ON CALL TIME	20,000
										INCENTIVE BONUS	4,000
										OT	120,000
										PLCO	-
										TAXES (OT/PLCO/INC/SD/OCT/EI/STIP)	19,615
										PERS (OT/SD/OCT/EI)	41,867
										WCOMP	21,213
FIRE/EMS	5	5.000	534,721	10,000	134,215	43,679	166,180	888,794		GRAND TOTAL	1,227,889

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
DPW STUDENT INTERN	1	0.250	10,400	-	-	900	-	-	11,300		
ADMIN ASST 2	1	1.000	61,426	2,000	15,418	5,323	33,236	558	117,961		
CITY ENGINEER	1	1.000	115,173	2,000	28,908	9,435	33,236	-	188,752	OT	1,000
DATA SPECIALIST 1	1	1.000	81,766	2,000	20,523	6,879	33,236	558	144,963	PLCO	-
DATA SPECIALIST 2	1	1.000	88,322	2,000	22,169	7,381	33,236	558	153,666	LONGEVITY BONUS	4,000
DPW DIRECTOR	1	1.000	163,805	2,000	41,115	12,808	33,236	-	252,963	TAXES (OT/PLCO)	383
DPW ENGINEERING TECH	1	1.000	92,142	2,000	23,128	7,673	33,236	-	158,178	PERS (OT)	251
ADMIN OPER. MANAGER	1	1.000	72,948	2,000	18,310	6,205	33,236	-	132,699	WCOMP	10,391
ENGINEERING & ADMIN	8	7.250	685,981	14,000	169,571	56,602	232,652	1,674	1,160,480	GRAND TOTAL	1,176,505

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
TEMP MED OPERATOR .50	1	0.500	40,893	-	-	3,537	-	279	44,709		
HVY EQUIP OPERATOR	1	1.000	107,289	2,000	26,930	8,832	33,236	558	178,845		
HVY EQUIP OPERATOR	1	1.000	107,289	2,000	26,930	8,832	33,236	558	178,845		
HVY EQUIP OPERATOR	1	1.000	107,289	2,000	26,930	8,832	33,236	558	178,845		
LGT EQUIP OPERATOR	1	1.000	84,466	2,000	21,201	7,086	33,236	558	148,546		
LGT EQUIP OPERATOR	1	1.000	79,615	2,000	19,983	6,715	33,236	558	142,107	OT	45,000
MED EQUIP OPERATOR	1	1.000	98,633	2,000	24,757	8,169	33,236	558	167,354	PLCO	-
MED EQUIP OPERATOR	1	1.000	97,562	2,000	24,488	8,088	33,236	558	165,932	LONGEVITY BONUS	14,000
MED EQUIP OPERATOR	1	1.000	86,693	2,000	21,760	7,256	33,236	558	151,503	TAXES (OT/PLCO/LB)	4,514
MED EQUIP OPERATOR	1	1.000	86,693	2,000	21,760	7,256	33,236	558	151,503	PERS (OT)	11,295
ROADS CHIEF	1	1.000	119,679	2,000	30,040	9,779	33,236	558	195,292	WCOMP	32,176
ROADS	11	10.500	1,016,103	20,000	244,778	84,381	332,360	5,859	1,703,480	GRAND TOTAL	1,810,465

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
STOREKEEPER 1	1	1.000	96,681	2,000	24,267	8,020	33,236	558	164,762	OT	6,000
STOREKEEPER 1	1	1.000	82,349	2,000	20,670	6,924	33,236	558	145,737	PLCO	9,296
STOREKEEPER 1	1	1.000	75,360	2,000	18,915	6,389	33,236	558	136,458	EDUCATION INCENTIVE	9,600
SUPPLY SUPERVISOR	1	1.000	111,830	2,000	28,069	9,179	33,236	558	184,872	LONGEVITY BONUS	8,000
SUPPLY	4	4.000	366,220	8,000	91,921	30,512	132,944	2,232	631,829	TAXES (OT/PLCO/EI/LB)	2,517
										PERS (OT/EI)	3,916
										WCOMP	11,771
										GRAND TOTAL	682,928

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
HVY EQUIP MECH	1	1.000	107,289	2,000	26,930	8,832	33,236	558	178,845	LONGEVITY BONUS	12,000
HVY EQUIP MECH	1	1.000	109,432	2,000	27,467	8,996	33,236	558	181,689	TOOL ALLOWANCE	7,200
LGT EQUIP MECH	1	1.000	106,716	2,000	26,786	8,788	33,236	558	178,084	OT	20,000
LGT EQUIP MECH	1	1.000	89,603	2,000	22,490	7,479	33,236	558	155,366	PLCO	-
HEAVY OILER MECH	1	1.000	89,294	2,000	22,413	7,455	33,236	558	154,956	TAXES (OT/PLCO/TA/LB)	2,999
MAINT MECH CHIEF	1	1.000	122,162	2,000	30,663	9,969	33,236	558	198,588	PERS (OT)	5,020
VEHICLE MAINT.	6	6.000	624,497	12,000	156,749	51,518	199,416	3,348	1,047,528	WCOMP	16,536
										GRAND TOTAL	1,111,283

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
FACILITIES MAINT. MANAGER	1	1.000	111,681	2,000	28,032	9,168	33,236	558	184,675		
GRNDSKEEPER1-TEMP.50	1	0.500	23,504	-	-	2,033	-	279	25,816	EDUCATION INCENTIVE	2,400
GRNDSKEEPER1-TEMP.50	1	0.500	23,504	-	-	2,033	-	279	25,816	LONGEVITY BONUS	16,000
INSTALL/MAINT WKR	1	1.000	112,784	2,000	28,309	9,252	33,236	558	186,139	TOOL ALLOWANCE	9,600
INSTALL/MAINT WKR	1	1.000	105,677	2,000	26,525	8,708	33,236	558	176,704	OT	40,000
INSTALL/MAINT WKR	1	1.000	105,677	2,000	26,525	8,708	33,236	558	176,704	PLCO	-
INSTALL/MAINT WKR	1	1.000	98,633	2,000	24,757	8,169	33,236	558	167,354	TAXES (OT/PLCO/TA/LB/EI)	5,202
INSTALL/MAINT WKR	1	1.000	100,585	2,000	25,247	8,319	33,236	558	169,945	PERS (OT/EI)	10,642
INSTALL/MAINT WKR	1	1.000	89,294	2,000	22,413	7,455	33,236	558	154,956	WCOMP	27,432
MAINT MECH 1	1	1.000	71,105	2,000	17,847	6,064	33,236	558	130,810		
FACILITIES MAINT.	10	9.000	842,445	16,000	199,655	69,909	265,888	5,022	1,398,918	GRAND TOTAL	1,510,195

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
PCR DIRECTOR	1	1.000	151,854	2,000	38,115	12,241	33,236	237,446		WCOMP	382
PCR ADMIN.			151,854	2,000	38,115	12,241	33,236	237,446	GRAND TOTAL	237,828	

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
PROGRAM COORDINATOR	1	1.000	78,711	2,000	19,757	6,645	33,236	140,349		PCR REF/INSTRUCTORS	22,000
PROGRAM COORDINATOR	1	1.000	81,071	2,000	20,349	6,826	33,236	143,481		EDUCATION INCENTIVE	9,600
PROGRAM COORDINATOR	1	1.000	69,936	2,000	17,554	5,974	33,236	128,700		LONGEVITY BONUS	4,000
PROGRAM COORDINATOR	1	1.000	67,908	2,000	17,045	5,819	33,236	126,008		OT	25,000
RECREATION MANAGER	1	1.000	101,436	2,000	25,461	8,384	33,236	170,517		PLCO	38,600
REC PROGRAMS	5	5.000	399,062	10,000	100,165	33,648	166,180	709,055	TAXES (OT/PLCO/REFS/EI/LB)	7,807	
										PERS (OT/EI)	8,685
										WCOMP	4,732
										GRAND TOTAL	829,478

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
PCR OPERATIONS MANAGER	1	1.000	72,212	2,000	18,125	6,148	33,236	131,721		EDUCATION INCENTIVE	8,400
RECREATION ASST	1	1.000	71,193	2,000	17,869	6,070	33,236	130,369		LONGEVITY BONUS	8,000
RECREATION ASST	1	1.000	63,256	2,000	15,877	5,463	33,236	119,832		OT	8,400
RECREATION ASST	1	1.000	59,618	2,000	14,964	5,185	33,236	115,003		PLCO	-
RECREATION ASST	1	1.000	57,898	2,000	14,532	5,053	33,236	112,720		TAXES (OT/PLCO/EI/LB)	1,897
RECREATION ASST. 63	1	0.630	41,033	1,260	-	3,678	-	45,972		PERS (OT/EI)	3,916
RECREATION ASST. 63	1	0.630	37,548	1,260	-	3,369	-	42,177		WCOMP	1,039
RECREATION ASST. 63	1	0.630	37,548	1,260	-	3,357	-	42,165			
COMMUNITY CENTER	8	6.890	440,305	13,780	81,368	38,324	166,180	739,957	GRAND TOTAL	771,609	

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
LIBRARIAN	1	1.000	110,842	2,000	27,821	9,103	33,236	183,002		
LIBRARY ASST	1	1.000	60,588	2,000	15,208	5,259	33,236	116,290		
LIBRARY ASST	1	1.000	68,194	2,000	17,117	5,841	33,236	126,388	LONGEVITY BONUS	3,000
LIBRARY ASST	1	1.000	60,588	2,000	15,208	5,259	33,236	116,290	OT	8,000
LIBRARY ASST .50	1	0.500	38,465	1,000	-	3,424	-	42,888	PLCO	8,653
LIBRARY ASST .50	1	0.500	30,294	1,000	-	2,707	-	34,001	TAXES (OT/PLCO/LB)	1,503
LIBRARY ASST - TEMP .125	1	0.125	6,937	-	-	600	-	7,537	PERS (OT)	2,008
LIBRARY ASST - TEMP .125	1	0.125	6,937	-	-	600	-	7,537	WCOMP	894
LIBRARY	8	5.250	382,844	10,000	75,353	32,793	132,944	633,934	GRAND TOTAL	657,993

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
AQUATICS MANAGER	1	1.000	74,322	2,000	18,655	6,310	33,236	134,522		
PRGRM COORD	1	1.000	67,908	2,000	17,045	5,819	33,236	126,008		
HEAD LIFEGUARD	1	1.000	59,687	2,000	14,981	5,190	33,236	115,095		
LIFEGUARD 1 - 232	1	0.230	8,286	-	-	717	-	9,003		
LIFEGUARD 1 - 232	1	0.230	8,286	-	-	717	-	9,003		
LIFEGUARD 1 - 232	1	0.230	8,286	-	-	717	-	9,003		
LIFEGUARD 1 - 232	1	0.230	8,286	-	-	717	-	9,003		
LIFEGUARD 1 - 232	1	0.230	8,045	-	-	696	-	8,741		
LIFEGUARD 1 - 232	1	0.230	8,045	-	-	696	-	8,741	OT	6,000
LIFEGUARD 1 - 232	1	0.230	8,045	-	-	696	-	8,741	PLCO	-
LIFEGUARD 1 - 232	1	0.230	8,045	-	-	696	-	8,741	TAXES (OT/PLCO)	459
LIFEGUARD 1 - 232	1	0.230	8,045	-	-	696	-	8,741	PERS (OT)	1,506
LIFEGUARD 1 - 232	1	0.230	8,045	-	-	696	-	8,741	WCOMP	9,999
AQUATICS CENTER	13	5.300	283,330	6,000	50,681	24,361	99,708	464,080	GRAND TOTAL	482,044

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
DEPUTY DPU DIRECTOR	1	1.000	129,628	2,000	32,537	10,541	33,236	207,941	PLCO	14,000
DPU DIRECTOR	1	1.000	147,290	2,000	36,970	11,700	33,236	231,196	TAXES (PLCO)	1,071
UTILITY ADMIN	2	2.000	276,918	4,000	69,506	22,241	66,472	439,137	PERS (OT)	-
									WCOMP	7,097
									GRAND TOTAL	461,305

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
ELEC ENGINEER TECH	1	1.000	103,210	2,000	25,906	8,520	33,236	558	173,429		
HVY EQUIP MECH	1	1.000	103,052	2,000	25,866	8,508	33,236	558	173,220	EDUCATION INCENTIVE	3,600
PWR PLNT OP 1	1	1.000	81,997	2,000	20,581	6,897	33,236	558	145,268	LONGEVITY BONUS	10,000
PWR PLNT OP 1	1	1.000	87,001	2,000	21,837	7,280	33,236	558	151,912	SHIFT DIFFERENTIAL	19,800
PWR PLNT OP 1	1	1.000	84,466	2,000	21,201	7,086	33,236	558	148,546	OT	48,475
PWR PLNT OP 1	1	1.000	79,615	2,000	19,983	6,715	33,236	558	142,107	PLCO	-
PWR PLNT OP 2	1	1.000	106,139	2,000	26,641	8,744	33,236	558	177,318	TAXES (SD/OT/PLCO/EI/OB)	6,263
PWR PLNT OP 2	1	1.000	103,052	2,000	25,866	8,508	33,236	558	173,220	PERS (SD/OT/EI)	18,041
PWR PLANT SUPERVISOR	1	1.000	101,112	2,000	25,379	8,359	33,236	558	170,644	WCOMP	27,106
ELECTRIC PROD.	9	9.000	849,645	18,000	213,261	70,614	299,124	5,022	1,455,665	GRAND TOTAL	1,588,950

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
UTILITY LINE CHIEF	1	1.000	130,437	2,000	32,740	10,602	33,236	558	209,573	LONGEVITY BONUS	2,000
UTILITY LINEMAN	1	1.000	126,776	2,000	31,821	10,322	33,236	558	204,713	OT	20,000
UTILITY LINEMAN	1	1.000	126,776	2,000	31,821	10,322	33,236	558	204,713	PLCO	-
UTILITY LNMN APPRENT	1	1.000	110,933	2,000	27,844	8,173	33,236	558	182,745	TAXES (OT/PLCO/LG)	1,683
UTILITY LNMN APPRENT	1	1.000	95,077	2,000	23,864	7,897	33,236	558	162,632	PERS (OT)	5,020
ELECTRIC LINE R&M	5	5.000	589,999	10,000	148,090	47,318	166,180	2,790	964,377	WCOMP	18,544
										GRAND TOTAL	1,011,624

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
WATER OIT-TEMP .50	1	0.500	32,542	-	-	2,815	-	279	35,635	EDUCATION INCENTIVE	3,600
WATER SUPERVISOR	1	1.000	110,460	2,000	27,726	9,074	33,236	558	183,054	LONGEVITY BONUS	4,000
MEDIUM EQUIP OP	1	1.000	81,786	2,000	20,528	6,881	33,236	558	144,989	ON CALL TIME	9,000
WTR OP 1	1	1.000	79,615	2,000	19,983	6,715	33,236	558	142,107	OT	24,500
WTR OP 1	1	1.000	77,355	2,000	19,416	6,542	33,236	558	139,107	PLCO	-
WTR OP 1	1	1.000	84,466	2,000	21,201	7,086	33,236	558	148,546	TAXES (OC/OT/PLCO/EI/OB)	3,144
WTR OP 2	1	1.000	96,372	2,000	24,189	7,996	33,236	558	164,352	PERS (OC/OT/EI)	9,312
WATER	7	6.500	562,596	12,000	133,044	47,108	199,416	3,627	957,791	WCOMP	15,438
										GRAND TOTAL	1,026,785

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
WW LAB MANAGER	1	1.000	92,258	2,000	23,157	7,682	33,236	-	158,332	EDUCATION INCENTIVE	8,400
WW OIT-TEMP .50	1	0.500	32,542	-	-	2,815	-	279	35,635	LONGEVITY BONUS	8,000
WW OP 1	1	1.000	89,603	2,000	22,490	7,479	33,236	558	155,366	ON CALL TIME	9,000
WW OP 1	1	1.000	89,603	2,000	22,490	7,479	33,236	558	155,366	OT	32,500
WW OP 1	1	1.000	79,615	2,000	19,983	6,715	33,236	558	142,107	PLCO	-
WW OP 2	1	1.000	96,372	2,000	24,189	7,996	33,236	558	164,352	TAXES (OC/OT/PLCO/EI/OB)	4,429
WW SUPERVISOR	1	1.000	113,880	2,000	28,584	9,336	33,236	558	187,594	PERS (OC/OT/EI)	12,525
WASTEWATER	7	6.500	593,872	12,000	140,894	49,501	199,416	3,069	998,752	WCOMP	16,996
										GRAND TOTAL	1,090,602

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
SLD WST OP 1-TEMP.50	1	0.500	31,616	-	-	2,735	-	279	34,630		
SOLID WST OP 1	1	1.000	67,026	2,000	16,824	5,751	33,236	558	125,395	LONGEVITY BONUS	6,000
SOLID WST OP 1	1	1.000	67,026	2,000	16,824	5,751	33,236	558	125,395	OT	40,000
SOLID WST OP 1	1	1.000	63,232	2,000	15,871	5,461	33,236	558	120,358	PLCO	11,000
SOLID WST OP 2	1	1.000	89,603	2,000	22,490	7,479	33,236	558	155,366	TAXES (OT/PLCO/LG)	4,361
SOLID WST OP 3	1	1.000	122,735	2,000	30,806	10,013	33,236	558	199,348	PERS (OT)	10,040
SOLID WST SUPERVISOR	1	1.000	107,264	2,000	26,923	8,830	33,236	558	178,810	WCOMP	20,500
SOLID WASTE	7	6.500	548,501	12,000	129,738	46,020	199,416	3,627	939,303	GRAND TOTAL	1,031,203

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total	LONGEVITY BONUS	OT	PLCO	TAXES (OT/PLCO/LB)	PERS (OT)	WCOMP
BILL & SCHED CLERK	1	1.000	72,488	2,000	18,194	6,169	33,236	132,088						
BILL & SCHED CLERK	1	1.000	62,483	2,000	15,683	5,404	33,236	118,806						
DEPUTY PORT DIRECTOR	1	1.000	132,869	2,000	33,350	9,767	33,236	211,222						
PORT DIRECTOR	1	1.000	156,180	2,000	39,201	12,572	33,236	243,190						
PORTS ADMIN	4	4.000	424,021	8,000	106,429	33,912	132,944	705,306	GRAND TOTAL					804,635

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total	LONGEVITY BONUS	SHIFT DIFFERENTIAL & PORT SECURITY	OT	PLCO	TAXES (SD/OT/PLCO/LB)	PERS (SD/OT)	WCOMP
HARBOR OFFICER	1	1.000	96,366	2,000	24,188	7,996	33,236	163,786							
HARBOR OFFICER	1	1.000	71,136	2,000	17,855	6,066	33,236	130,293							
HARBOR OFFICER	1	1.000	69,056	2,000	17,333	5,907	33,236	127,532							
HARBOR OFFICER	1	1.000	67,038	2,000	16,827	5,752	33,236	124,853							
HARBOR OFFICER	1	1.000	57,782	2,000	14,503	5,044	33,236	112,566							
HARBOR OFFICER	1	1.000	56,098	2,000	14,080	4,915	33,236	110,330							
HARBORMASTER	1	1.000	90,822	2,000	22,796	7,572	33,236	156,426							
PORTS & HARBOR OPS	7	7.000	508,299	14,000	127,583	43,253	232,652	925,787	GRAND TOTAL						1,205,714

TOTAL BUDGETED PERSONNEL

	Positions	FTE
TOTAL	201	172.21
Total FT Permanent	161	161.000
Total PT Permanent	27	6.210
Total Temp	13	5.000
	201	172.210

(includes Less than Part-Time Permanent Positions)
(includes Seasonal/Emergency/Intern Positions)

Total Pending Positions (approved but not funded)

	Positions	FTE
Natural Resource Analyst	1	1.00
Building Inspector	1	1.00
	2	2.00

TOTAL BASE WAGE	15,749,173
TOTAL AIRFARE	327,780
TOTAL PERS	4,168,271
TOTAL PAYROLL TAXES	1,469,119
TOTAL HEALTH INSURANCE	5,351,001
TOTAL LIFEMED INSURANCE	6,480
TOTAL UNION TRAINING BENEFIT	36,270
TOTAL DPS VOLUNTEER STIPENDS	64,000
TOTAL PCR REFEREES/INSTRUCTORS	22,000
TOTAL SHIFT DIFFERENTIALS	298,650
TOTAL ON CALL TIME	110,560
TOTAL INCENTIVE BONUS	236,000
TOTAL EXERCISE PAY	79,100
TOTAL TOOL ALLOWANCE	16,800
TOTAL EDUCATION INCENTIVE	96,000
TOTAL OVERTIME	959,775
TOTAL PLCO	278,589
TOTAL WCOMP	342,200
GRAND TOTAL	29,611,767

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Clay Darnell, Interim Finance Director
Through: William Homka, Acting City Manager
Date: May 23, 2023
Re: Ordinance 2023-03: Adopting the Fiscal Year 2024 Operating and Capital Budget

SUMMARY: Tonight the public hearing and second reading of the FY24 Operating and Capital Budget is scheduled.

PREVIOUS COUNCIL ACTION: The draft budget was provided to council on April 10, 2023. Please review that document in conjunction with this memo as it contains vital information regarding budgeted amounts for General Fund revenues, expenditures (by department), special revenue funds revenue and expenditures and proprietary funds revenue and expenditures.

The CMMP, School District Funding and Community Support were approved by separate resolutions on April 25, 2023.

At the March 28, 2023 City Council meeting, Resolution 2023-10 established the rate of levy at 10.50 mills for FY24, an increase from 9.00 mills in the prior year.

First reading of Ordinance 2023-03 took place on May 9, 2023; and the Ordinance was scheduled for public hearing and second reading this evening.

BACKGROUND: The General Fund budget originally presented met all approved City Council goals established via resolution 2023-07 at the February 14, 2023 Council Meeting.

DISCUSSION: The budgeting process is an integral part of the City's fiscal sustainability and should be reviewed and evaluated in conjunction with other fiscal documents such as the Annual Comprehensive Financial Report (ACFR).

Major changes to the draft previously presented:

- Sales Tax revenue estimate increased \$2,131,800 to \$9,781,800,
- Raw Seafood Tax revenue estimate increased \$400,000 to \$4,000,000,
- AK Fisheries Business Tax revenue estimate increased \$400,000 to \$3,470,000,
- AK Fisheries Resource Landing Tax revenue estimate increased \$700,000 to \$5,600,000,
- Transfers to Capital Projects decreased \$3,161,147 in the General Fund and increased by the same amount in the 1% Sales Tax fund.

Furthermore, it is important to note that the annual budget essentially represents the City's spending plan for the fiscal year, by appropriating funds for the year, with one difference. That difference being that the City budgets depreciation for the proprietary funds, which is not a cash item in the budget. Due to the practice of budgeting depreciation, certain proprietary funds budget for a loss requiring appropriation of net assets. The following funds have a budgeted operating

deficit excluding depreciation: Water (\$166,036), Wastewater (\$29,570), Airport (\$67,468) and Housing (\$262,814). Each proprietary fund is budgeted to generate positive cash flow from operations.

The budget presented this evening for Council's consideration has met all of the Council goals established by Resolution 2023-07; specifically, the budget goal related to presenting a balanced General Fund operating budget.

ALTERNATIVES: Changes can be made to the budget as presented via amendment and council approval of those changes.

Alternative 1: Approve Ordinance 2023-03.

Alternative 2: Modify Ordinance 2023-03 with whatever changes the Council agrees to and the new amounts will be reflected in the second reading of the Ordinance.

FINANCIAL IMPLICATIONS: A City Budget is required to operate the City of Unalaska for FY2024 and this action will allow that to continue uninterrupted.

LEGAL: There are no legal issues.

STAFF RECOMMENDATION: Staff recommends approving the FY2024 budget.

PROPOSED MOTION: I move to adopt Ordinance 2023-03.

CITY MANAGER'S COMMENTS: I support the Staff Recommendation.

ATTACHMENTS:

1. April 10 Staff Memo

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: William Homka, Acting City Manager and Clay Darnell, Interim Finance Director
Date: April 10, 2023
Re: Fiscal Year 2024 Draft Budget Presentation

SUMMARY and PREVIOUS COUNCIL ACTION: To prepare for the FY24 Budget, in January 2023 Council heard presentations regarding the Estimated Property Tax Assessment and FY24 Revenue Projections, and discussed their goals for the FY24 Budget and the CMMP process.

Then in February, Council approved their goals for the FY24 Budget and amended the funding formula for Community Support Grants.

At the March 28 meeting, Council was presented with the FY24 Draft CMMP, Facilities Major Maintenance Plan and the Rolling Stock Replacement Plan and adopted the Property Tax Mill Rate for FY24.

Tonight, Council will hear the Community Support Grant applicants and be presented with a preliminary draft of the FY24 Budget.

Moving forward, the proposed schedule to finalize the budget is:

- **April 11, 2023**
 - School District Budget Presentation
 - Final review and follow up questions for CMMP, Rolling Stock Plan and Facilities Maintenance Plan

- **April 25, 2023**
 - Establish School Funding
 - Award Community Support Grants
 - Adopt the CMMP, which includes the Rolling Stock Plan and Facilities Maintenance Plan

- **May 9, 2023**
 - Hear property tax appeals as the Board of Equalization (if any)
 - 1st reading of the FY24 Operating and Capital Budget

- **May 23, 2023**
 - Certify Property Tax Rolls
 - Public Hearing, 2nd reading and adoption of the FY24 Operating and Capital Budget

DISCUSSION: Directors and managers analyzed their budgets for savings with the goal of restricting increases to noncontrollable costs when possible. Many things are influencing the FY24 budgets. Wage increases for CBA's and Title 3 increased significantly. The cost of utilities and travel are up. Janitorial contract costs across the city increased significantly. Software and hardware support costs increased in most departments as grant funds previously used pay for these costs were fully spent.

Highlights from various departmental budgets are as follows:

GENERAL FUND

1. **ADMINISTRATION:** The proposed Admin budget would increase operating expenses by 34.3%, from the FY23 Revised Budget of \$962,939 to \$1,292,994. The overall budget increases by 19%. Most of the operations increase is due to Other Professional Services, which would increase from \$145,000 in FY23 to \$335,000 in FY24. The additional money will pay for services including HR Consulting and CBA professional assistance. Also, Administration proposes to bring Munis software representatives to the island to evaluate and assist with software training and resolve integration and compatibility problems with other city software.
2. **CITY CLERK:** The proposed FY24 budget for the City Clerk has an overall 5% increase as compared to FY23. The total proposed budget is \$111,450, an increase of \$5,290 as compared to FY23. The increased budgeted expenses are due to increased costs of our codification service, and travel costs have caused both our assessment services line and travel for training to increase. These are expenses over which we have no control.
3. **CITY MANAGER:** The overall budget increased by about 2%, however the operating budget increased by 11.8% over prior year. The largest increase is in travel and related costs, which increased by 30%. We also budgeted \$16,000 for employee moving costs in the event a new city manager is hired and needs to relocate to Unalaska. Overall increase is about \$19,000 from the prior year's revised budget.
4. **FINANCE/IS:** The Finance Department's budget increased 12.9% overall. Total personnel expenses increased 13.8% due to approved compensation increases. Total operating expenses increased 6.6% due to an increase in Investment Management Services driven by higher investment balances.

The Information Systems Division budget increased 10.1% overall. Total personnel expenses increased 13.2% due to approved compensation increases. Total operating expenses increased 8.1% due to increased Software/Hardware Support initially funded by grant funds in prior years.

5. **FIRE/EMS:** The Fire Department saw an overall 25% increase in operating expenses for FY24.
 - 21% of that budget increase is covered from the previous "administration" budget that was put together to address splitting the utilities costs between DPS and Fire.
 - The remaining 4% increase was added in utilities, gasoline and diesel fuel, travel and materials costs for upcoming state certification classes that will be offered in house.

6. **MAYOR AND COUNCIL:** The proposed FY24 budget for Mayor and Council has an overall 5.46% increase as compared to FY23. The total proposed budget is \$455,650, up \$24,900 as compared to FY23. The increase is seen in three budget lines:

- Training Services: \$25,000 was included for a consultant to come out and conduct training for mayor and council
- Travel: This line increased by \$4,500 due to increased travel costs; no planned trips were added
- Membership Dues: This line increased by a modest \$400 due to increased membership costs with SWAMC and AML

Council may want to consider an increase in the scholarship amount provided to graduating seniors. This amount has been \$35,000 for many years. If a change is desired, a Directive to the City Manager would be appropriate.

7. **PARKS, CULTURE & RECREATION:** Most of the increases are items that we really can't control. The biggest across the board increases, around 80% of our budgets, are in three items: Fuel Oil/Propane, Electrical, Contract Services (janitorial) and Shipping. Everything we purchase has increased in cost due to inflation.

- a. **Administration:** No change to operating, 0% increase
- b. **Library:** 80% of the increases are due to three items
 - Heating Oil/Propane
 - Electrical
 - Janitorial Contract Increases
- c. **Parks Operations:** There are three cost centers: Parks Operations Recreation Center, Capital Outlay and Parks Operation Grounds
- d. **Parks Operations Recreation Center:** No increases in Capital Outlay or Parks Operations Grounds. 85% of the increases are five items:
 - Electrical
 - Heating Oil
 - Janitorial
 - Telephone/Fax/TV
 - Shipping
- e. **Aquatic Center:** The largest increase is in the purchase of a \$10,000 ADA chair lift that is required. The other increases are in:
 - Chemicals
 - 302 union contract education reimbursements
 - Shipping
- f. **Recreation:** Increases due to:
 - Missoula Children's Theater up 45% for air travel and housing
 - Increase in training for APRA business school travel
 - Food costs for after school programing snacks and other programing

8. **PLANNING:** The Planning Department's budget decreased by 4% overall, with a 15.8% decrease in operating expenses. This is primarily due to a decrease in general supplies and other professional services. The FY24 operating budget decreased from \$848,263 in FY23 to \$813,283 in FY24.
9. **PUBLIC SAFETY:** Public Safety is comprised of multiple divisions: Police, Corrections, Communications, DMV and Animal Control. For budgeting purposes, there are three separate areas: Police and Admin; Corrections; and Communications. Currently, there are a total of 22 full time employees at DPS. In the absence of a Police Chief, DPS was tasked with putting together a proposed budget for FY24. Division supervisors prepared operating budgets for their respective divisions and provided them to Officer Manager Ruth Marquez and Deputy Chief Bill Simms to review. At the conclusion of the review process the following operating budget is proposed.

Note: For FY23 the former director added an "Administrative" Account to DPS. It was determined during the budget review process that an Administrative Account is not needed and all funds previously designated for this account should be reallocated to the Police, Corrections and Communications Divisions as they were prior to FY23.

As you will see in the total operating budget for FY24 there is a 10.72% increase in operating costs which can be attributed to the reallocation of funds from the Administrative Account to the Police, Corrections and Communications budget and additional uniform and utility costs. DPS continues to strive to meet the goal of reducing total operating costs.

- a. **Police/Administration:** 27.99% increase in operating costs due to:
 - Administrative Account budget reallocation
 - Employee moving costs (6+ positions filled)
 - Recruitment
 - Increase in utility/custodial costs
- b. **Communications:** 53.32% increase in operating costs due to:
 - Moving cost for new dispatchers
 - Increase in utility/custodial costs
- c. **Corrections:** 70.27% increase in operating costs due to:
 - Administrative Account budget reallocation
 - Additional uniforms requested for correctional officers.

PUBLIC WORKS: DPW consists of five divisions - Receiving & Supply, Streets & Roads, Vehicle Maintenance, Facility Maintenance, and Administration, with a total of 38 positions responsible for fulfilling our mission of serving the citizens and community.

To develop the budget for FY24, I conducted a thorough review of the past three years' actual spending for each division and compared it to the budgeted amounts. This helped us identify areas where we have been under-budgeting or over-budgeting. Additionally, I held meetings with all division supervisors to determine their needs for the upcoming fiscal year, which is being presented to you today.

I would like to highlight that we did not meet the budget goals set by the council for this year, which was 5%. The budget for FY23 was \$1,776,330, and the draft budget before you today for FY24 is \$1,838,774, representing an increase of 6.99%. This increase is mainly due to fuel costs,

utility costs and facility repairs and maintenance. We want to continue to address the issue of not deferring maintenance and ensure that our city-owned buildings are safe, functional, and compliant to codes and regulations. Moreover, there has been a rise in the costs of supplies and materials.

PROPRIETARY FUNDS

11. ELECTRIC FUND

Electric Administration: Overall down by 13.55%

- Engineering/Architectural Services \$16,550 → \$3,500 (Historical low usage)
- Training Services \$1,125 → \$2,250 (More Training)
- Other Professional Services \$38,159 → \$58,000 (Rate Study)
- Travel & Related Costs \$2,000 → \$6,000 (Travel for Deputy Director Training)

Electric Production: Overall down by 3.10%

- Other Professional Services \$35,860 → \$33,000
- Other Technical Services \$15,000 → \$10,000
- General Repair Services \$168,833 → \$154,500
- General Supplies \$416,309 → \$372,000
- Generator Fuel \$11,970,000 → \$11,600,000

Line Repair & Maintenance: Overall down by \$1.27%

- Lower Payroll is Offset by Higher Professional Services Due to OptimERA Contract
- General Supplies \$200,000 → \$250,000 (Parkside electrical installation)

12. WATER FUND

Water Administration: Overall down by 6.02%

- Other Professional Services \$6,400 → \$31,400 (Rate Study)

Water Operations: Overall down by 4.34%

- Other Professional Services \$64,700 → \$54,450
- Sampling / Testing \$6,000 → \$10,000 (More Accurately Reflects Historical Usage)
- Electricity \$138,000 → \$130,000 (Microturbine)

13. WASTEWATER FUND

Wastewater Administration: Overall down by 1.51%

- Other Professional Services \$3,600 → \$28,600 (Rate Study)

Wastewater Operations: Overall down by 4.56%

- Training Services \$5,500 → \$7,500
- Travel & Related Costs \$3,600 → \$7,200 (More Skills Training)
- Chemicals \$382,138 → \$300,000

14. SOLID WASTE FUND

Solid Waste Administration: Overall up by 0.85%

- Other Professional Services \$900 → \$25,900 (Rate Study)
- Employee Moving Costs \$5,000 → \$0

Solid Waste Operations: Overall up by 7.39% (Including Capital Spending); up 1.18% (Excludes Capital)

- Other Technical Services \$15,000 → \$10,000
- Employee Moving Costs \$5,000 → \$0
- Heating Oil \$50,000 → \$70,000
- Capital Item - Machinery & Equipment \$0 → \$135,000 (Need a new scale)

15. PORTS & HARBORS; AIRPORT: Within in the port proprietary fund there are 8 segments of accounts: 5 accounts for the different facilities, 1 account for administration, 1 account for facility maintenance and 1 account for vehicle maintenance. This draft budget and all 8 accounts represents \$9,226,248 in projected revenue, and \$10,392,349 in expenses. Expenses include payroll, interest payments on loans, depreciation and operating costs. Here are a few highlights.

b. Ports and Harbors:

- Revenue projection increased 8.52% over FY23
- Operating expenses decreased by .84% Over FY 23
- Significant changes in line items:
 - Budgeted \$70,000 for a rate study and a traffic study for the entrance channel
 - Travel costs up 82%
 - Depreciation is down by \$73,000
 - Changes in budget lines for utilities directly related to utility rates and use
 - Port security general supplies include the purchase of TWIC readers for Facility Security, an anticipated USCG requirement for cruise ships

b. Airport: Within the airport proprietary fund there is airport admin and operations, and facility maintenance. The projected revenue is \$549,000 and the projected expenses are \$615,543 and \$173,617 in depreciation

- Revenue Projection decreased 2.02% FY 23
- Operating Expenses increased 3.6% over FY23
- Other professional Services increase for initially scoping of Airport Terminal use
- Utilities are budget to actual
- Depreciation decreased by \$104,000

ALTERNATIVES: Please provide staff with any comments, questions, suggestions or ideas resulting from a review of the draft budget.

FINANCIAL IMPLICATIONS: The operating General Fund budget indicates a surplus, while the proprietary funds continue to require appropriation of Net Assets to balance their budgets. Staff will continue to update the budget to reflect changes to the CMMP, Community Support Grants or School Funding as Council adopts resolutions regarding those components.

LEGAL: There are no legal issues.

STAFF RECOMMENDATION: Staff will recommend approval at the May 23, 2023 Council meeting and provides the preliminary draft budget for review at this time.

PROPOSED MOTION: No action requested tonight.

CITY MANAGER'S COMMENTS: Staff worked extremely hard to get the budget to this point. I am pleased to have a Draft Budget that meets Council's goals as to total operating expenditures.

ATTACHMENT: Preliminary draft FY24 Operating and Capital Budget