

CITY OF UNALASKA
UNALASKA, ALASKA

ORDINANCE 2022-10

AN ORDINANCE OF THE UNALASKA CITY COUNCIL ADOPTING THE FISCAL YEAR 2023 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, 2022.

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 Fiscal Year 2023, July 1, 2022 to June 30, 2023, 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

Revenues:

	<u>Amount</u>	<u>Percentage</u>
Taxes	\$18,435,000	61.30%
Intergovernmental	10,776,838	35.84%
Charges for Services	241,350	0.80%
Investment Income	400,000	1.33%
Other revenue	<u>219,800</u>	<u>0.73%</u>
Total revenue	\$30,072,988	100.00%

Expenditures and Transfers:

	<u>Amount</u>	<u>Percentage</u>
Mayor & Council	\$ 432,215	1.21%
City Administration	2,025,857	5.68%
City Clerk	555,515	1.56%
Finance	2,106,332	5.91%
Planning	779,777	2.19%
Public Safety	6,286,198	17.62%
Fire & EMS	1,663,668	4.67%
Public Works	5,917,533	16.60%
PCR	3,502,906	9.83%
Community Support	1,266,422	3.55%
Education Support	5,004,910	14.04%
Capital Outlay	473,953	1.33%
Transfers to Capital Projects	<u>5,635,230</u>	<u>15.81%</u>
Total expenditures and transfers	\$35,650,516	100.00%

Appropriation of fund balance: \$5,577,528

B. Special Revenue Funds

	<u>Revenue</u>	<u>Expenditures/ Transfers</u>	<u>Appropriated Fund Balance</u>
1% Sales Tax Fund	\$3,825,000	\$3,860,000	\$35,000
Bed Tax Fund	175,000	210,000	35,000
E911 Enhancement	75,000	75,000	0
Tobacco Tax	750,000	88,000	0

C. Proprietary Funds

	<u>Revenue</u>	<u>Expenditures/ Transfers</u>	<u>Appropriated Net Assets</u>
Electric Fund	\$16,613,050	\$20,366,914	\$3,753,864
Water Fund	2,711,142	4,355,704	1,644,562
Wastewater Fund	2,739,993	4,076,150	1,336,157
Solid Waste Fund	2,865,412	4,294,451	1,429,039
Ports & Harbors Fund	8,563,380	12,798,443	4,235,063
Airport Fund	559,409	869,757	310,348
Housing Fund	257,899	582,643	324,744

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 June 28, 2022.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Marjie Veeder, CMC
City Clerk

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Jim Sharpe, Previous Interim Finance Director
Through: Chris Hladick, Interim City Manager
Date: June 14, 2022
Re: Ordinance 2022-10: Adopting the Fiscal Year 2023 Operating and Capital Budget

SUMMARY: This is the first reading of the FY23 Operating and Capital Budget for approval by council to send to second reading and public hearing on June 28, 2022.

PREVIOUS COUNCIL ACTION: The draft budget was provided to council on April 11, 2022. 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 26, 2022.

At the May 12, 2022 City Council meeting, Resolution 2022-13 established the rate of levy at 9.00 mills for FY23, a reduction from 10.50 mills in prior years.

BACKGROUND: The General Fund budget originally presented met all approved City Council goals established via resolution 2022-03 at the February 8, 2022 Council Meeting.

Subsequent to the April 11, 2022 Council Meeting, City Council approved a reduction to the property tax mill rate from 10.50 to 9.00, necessitating a reduction in budgeted FY23 revenue from \$30,832,901 to \$30,072,988.

On May 24 Council approved resolutions 2022-23, 2022-24 and 2022-25 ratifying Collective Bargaining Agreements for IUOE Local 302. The associated increase in personnel costs have not been included in the budget provided and will be presented to Council as a budget amendment in early FY23.

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).

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. However, since depreciation does not reduce cash, except for Solid Waste and Housing, 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 2022-03; specifically the budget goal related to presenting a balanced General Fund operating budget. Once the budget amendment related to the new Collective Bargaining Agreements has been passed by Council, the City's General Fund operating budget will reflect a deficit of approximately \$500,000.

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

Alternative 1: Approve the Budget Ordinance 2022-10.

Alternative 2: Modify the Budget Ordinance 2022-10 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 FY2021 and this action will allow that to continue uninterrupted.

LEGAL: There are no legal issues.

STAFF RECOMMENDATION: Staff recommends approving the FY2023 budget.

PROPOSED MOTION: I move to introduce Ordinance 2022-10 and schedule it for public hearing and second reading on June 28, 2022.

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

ATTACHMENTS:

1. [FY23 Budget](#)
2. [April 11 Staff Memo regarding FY23 Budget](#)
3. [April 11 Budget Presentation \(PowerPoint\)](#)

City of Unalaska
FY2023 General Fund Budget Summary
Draft as of 6/6/2022

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
REVENUES								
Raw Seafood Tax	5,328,128	5,267,871	4,200,000	4,200,000	5,035,989	3,400,000	(19.05%)	(19.05%)
AK Fisheries Business	3,869,625	3,747,582	3,300,000	3,300,000	3,973,545	3,770,000	14.24%	14.24%
AK Fisheries Resource Landing	4,635,929	4,386,842	3,900,000	3,900,000	4,971,744	4,500,000	15.38%	15.38%
Property Taxes	7,039,682	7,180,520	7,100,000	7,100,000	7,739,148	7,300,000	2.82%	2.82%
Sales Tax	7,093,282	7,096,330	6,000,000	6,000,000	9,751,337	7,650,000	27.50%	27.50%
Investment Earnings	5,272,827	473,253	1,800,000	1,800,000	(2,805,802)	400,000	(77.78%)	(77.78%)
Other Revenues	3,214,667	3,030,593	2,799,549	2,812,749	2,921,106	3,052,988	9.05%	8.54%
Total Operating Revenues	36,454,140	31,182,990	29,099,549	29,112,749	31,587,068	30,072,988	3.35%	3.30%
EXPENDITURES								
Mayor & Council	411,867	282,017	443,592	473,640	359,109	432,215	(2.56%)	(8.75%)
City Administration	1,428,952	1,709,709	1,973,453	1,973,453	1,749,204	2,025,857	2.66%	2.66%
City Clerk	430,927	486,878	580,444	587,620	483,392	555,515	(4.29%)	(5.46%)
Finance	2,083,042	1,848,924	2,099,559	2,176,636	1,803,793	2,106,332	0.32%	(3.23%)
Planning	534,647	587,128	751,785	766,085	572,627	779,777	3.72%	1.79%
Public Safety	3,269,756	4,587,369	6,024,850	6,169,621	4,231,913	6,286,198	4.34%	1.89%
Fire & EMS	984,790	1,324,458	1,626,728	1,709,617	1,250,579	1,663,668	2.27%	(2.69%)
Public Works	5,040,190	5,633,208	5,942,714	6,033,703	4,919,520	5,917,533	(0.42%)	(1.93%)
Parks, Culture & Recreation	2,670,302	3,005,003	3,555,438	3,588,889	2,908,995	3,502,906	(1.48%)	(2.40%)
Debt Service	392,700	-	-	-	-	-	0.00%	0.00%
Community Grants	1,255,764	1,101,725	1,134,368	1,134,368	1,134,368	1,266,422	11.64%	11.64%
School Support	4,331,956	4,344,274	4,699,189	4,699,189	4,699,189	5,004,910	6.51%	6.51%
Total Operating Expenditures	22,834,893	24,910,694	28,832,120	29,312,822	24,112,689	29,541,333	2.46%	0.78%
Net Operating Surplus	13,619,247	6,272,296	267,429	(200,073)	7,474,379	531,655		
Capital Outlay and Transfers								
Capital Outlay	1,346,660	275,906	571,374	560,706	161,052	473,953	(17.05%)	(15.47%)
Transfers To Capital Projects	9,980,668	1,549,764	1,896,013	1,848,936	1,811,740	2,140,730	12.91%	15.78%
Transfers To Proprietary Funds	158,000	-	-	-	-	-	0.00%	0.00%
Transfers To Proprietary Capital	1,313,242	(129,492)	3,494,500	3,494,500	3,356,100	3,494,500	0.00%	0.00%
	12,798,569	1,696,179	5,961,887	5,904,142	5,328,893	6,109,183	2.47%	3.47%
Net Surplus (Deficit)	820,678	4,576,117	(5,694,458)	(6,104,215)	2,145,487	(5,577,528)		
Appropriated Fund Balance	-	-	5,694,458	5,895,804	-	5,577,528	(2.05%)	(5.40%)
General Fund Net	820,678	4,576,117	0	(208,411)	2,145,487	0		

	Personnel Expenses	Operating Expenses	Capital Expenses	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Mayor & Council	51,565	380,650	-	-	432,215	1.44%
City Administration	1,006,773	1,019,084	-	-	2,025,857	6.75%
City Clerk	450,555	104,960	-	-	555,515	1.85%
Finance	1,398,234	1,005,554	19,953	(297,456)	2,126,285	7.08%
Planning	660,277	119,500	-	-	779,777	2.60%
Public Safety	5,437,166	849,032	144,000	-	6,430,198	21.42%
Fire & EMS	1,353,873	309,795	-	-	1,663,668	5.54%
Public Works	4,198,859	1,718,674	260,000	-	6,177,533	20.58%
Parks, Culture & Recreation	2,611,193	891,713	50,000	-	3,552,906	11.84%
Other Expenses	-	-	-	6,271,332	6,271,332	20.89%
Total Operating Expenditures	17,168,495	6,398,962	473,953	5,973,876	30,015,286	

City of Unalaska
FY2023 General Fund Budget Detail
Revenues
Draft as of 6/6/2022

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Taxes								
01010040 - 41110 Real Property Tax	4,489,649	4,759,218	4,750,000	4,750,000	4,805,862	4,950,000	4.21%	4.21%
01010040 - 41120 Personal Property Tax	2,550,033	2,421,302	2,350,000	2,350,000	2,933,286	2,350,000	- %	- %
01010040 - 41310 City Sales Tax	7,093,282	7,096,330	6,000,000	6,000,000	9,751,337	7,650,000	27.50%	27.50%
01010040 - 41410 Raw Seafood Tax	5,328,128	5,267,871	4,200,000	4,200,000	5,035,989	3,400,000	(19.05%)	(19.05%)
01010040 - 41911 Real Property Tax P&I	57,223	40,298	25,000	25,000	27,307	30,000	20.00%	20.00%
01010040 - 41912 Personal Property Tax P&I	49,554	16,130	20,000	20,000	59,265	20,000	- %	- %
01010040 - 41930 Gen Sales and Use Tax P&I	93,809	42,179	20,000	20,000	115,401	25,000	25.00%	25.00%
01010040 - 41941 Raw Seafood Tax Penalty / Int	-	8,595	10,000	10,000	6,038	10,000	- %	- %
Total Taxes	19,661,679	19,651,921	17,375,000	17,375,000	22,734,485	18,435,000	6.10%	6.10%
01010041 - 42350 State Shared Revenue	136,361	76,545	185,000	185,000	94,620	185,000	- %	- %
01010041 - 42351 Fisheries Business Tax	3,869,625	3,747,582	3,300,000	3,300,000	3,973,545	3,770,000	14.24%	14.24%
01010041 - 42352 Fisheries Resource Land Tax	4,635,929	4,386,842	3,900,000	3,900,000	4,971,744	4,500,000	15.38%	15.38%
01010041 - 42353 Motor Vehicle License Tax	69,292	89,235	60,000	60,000	50,303	60,000	- %	- %
01010041 - 42354 Alcoholic Beverage Tax	16,700	-	17,000	17,000	-	17,000	- %	- %
01010041 - 42355 PERS Nonemployer Contributions	546,371	704,082	457,294	457,294	-	747,381	63.44%	63.44%
01010041 - 42390 State PILT	909,977	916,649	900,000	900,000	928,898	900,000	- %	- %
01011041 - 42151 DMV Commissions	40,392	37,357	60,000	60,000	40,656	60,000	- %	- %
01011041 - 42155 Corrections Contract	431,207	431,207	481,355	481,355	432,187	432,207	(10.21%)	(10.21%)
01011041 - 42161 AK Homeland Sec. Grnt	44,250	-	-	-	-	-	- %	- %
01012041 - 42101 Fed FCC Universal Srv Grant O	47,849	68,256	50,000	50,000	51,192	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	27,099	38,304	40,000	40,000	38,304	40,000	- %	- %
01012041 - 42198 Other Grants-Library	-	-	-	6,000	6,000	-	- %	(100.00%)
01012041 - 42199 Misc State Operating Grant PCR	1,180	-	2,250	2,250	1,163	2,250	- %	- %
01013541 - 42152 Debt Reimbursements Grants	133,259	-	-	-	-	-	- %	- %
Total Intergovernmental	10,922,490	10,509,059	9,465,899	9,471,899	10,595,612	10,776,838	13.85%	13.78%
Charges for Services								
01010142 - 43130 Zoning and Subdivision Fees	500	1,035	3,000	3,000	2,150	3,000	- %	- %
01010142 - 43190 Other and Late Fees	39,732	33,168	20,000	20,000	514,619	20,000	- %	- %
01011042 - 43210 Prisoner Fees	5	-	-	-	-	-	- %	- %
01011042 - 43211 Impound Yard Storage Fees	150	-	250	250	-	250	- %	- %
01011042 - 43212 Police Civil Service	250	350	1,000	1,000	400	1,000	- %	- %
01011042 - 43250 Ambulance Service Fees	30,639	29,615	25,000	25,000	31,420	25,000	- %	- %
01011042 - 43251 EMT Class Fees	-	-	-	-	-	500	- %	- %
01011042 - 43260 Animal Control / Shelter Fees	600	-	600	600	25	600	- %	- %
01012042 - 43710 Facility Passes	97,930	41,877	99,500	99,500	86,632	99,500	- %	- %
01012042 - 43720 Program Fees	36,362	25,317	65,000	65,000	45,334	65,000	- %	- %
01012042 - 43740 Facility Rental Fees	2,667	4,693	6,000	6,000	3,455	6,000	- %	- %
01012042 - 43750 Equipment Rental Fees	936	11,120	500	500	920	500	- %	- %
01012042 - 43760 Other PCR Fees	2,116	3,878	4,000	4,000	5,132	4,000	- %	- %
01012042 - 43770 Library Fees	13,362	8,135	11,700	11,700	9,541	11,700	- %	- %
01012042 - 43771 Passport Fees (libry)	3,330	2,158	4,000	4,000	3,500	4,000	- %	- %
01012042 - 43772 Library Postage Fee	689	373	300	300	848	300	- %	- %
Total Charges for Services	229,267	161,719	240,850	240,850	703,975	241,350	0.21%	0.21%
Investment Income								
01010043 - 47110 Interest Revenue	3,680,290	3,612,645	1,800,000	1,800,000	1,223,065	400,000	(77.78%)	(77.78%)
01010043 - 47120 Incr (Decr) FMV Investments	1,592,537	(3,139,392)	-	-	(4,028,867)	-	- %	- %
Total Investment Income	5,272,827	473,253	1,800,000	1,800,000	(2,805,802)	400,000	(77.78%)	(77.78%)

City of Unalaska
FY2023 General Fund Budget Detail
Revenues
Draft as of 6/6/2022

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other								
01010047 - 45110 Business Licenses and Permits	11,380	11,495	12,000	12,000	11,270	12,000	- %	- %
01010047 - 45210 Building Permits	4,800	2,600	2,500	2,500	1,375	5,000	100.00%	100.00%
01010047 - 45220 Taxi Permits	2,685	3,030	3,000	3,000	1,650	2,500	(16.67%)	(16.67%)
01010047 - 45230 Animal Licenses	105	125	300	300	105	300	- %	- %
01010047 - 46210 Forfeits	12,460	6,564	2,500	2,500	7,055	2,500	- %	- %
01010047 - 47210 Tideland Rent	300,030	303,750	175,000	175,000	303,750	175,000	- %	- %
01010047 - 47220 Land Rent	16,343	8,015	20,000	20,000	29,815	20,000	- %	- %
01010047 - 47400 Contrb & Donate / Prv Sources	-	50,000	-	-	-	-	- %	- %
01012047 - 43780 Other PCR Revenue	-	-	-	7,200	-	-	- %	(100.00%)
01012047 - 47400 Contrb & Donate / Prv Sources	5,514	1,458	-	-	3,778	-	- %	- %
Total Other	353,318	387,038	215,300	222,500	358,799	217,300	0.93%	(2.34%)
01010048 - 49210 Sale of Fixed Assets	13,649	-	2,500	2,500	-	2,500	- %	- %
01010048 - 49410 Other	909	-	-	-	-	-	- %	- %
Total Other Financing Sources	14,558	-	2,500	2,500	-	2,500	- %	- %
Non-recurring Revenues								
01010049 - 49900 Appropriated Fund Balance	-	-	5,694,458	5,895,804	-	5,577,528	(2.05%)	(5.40%)
Total Non-recurring Revenues	-	-	5,694,458	5,895,804	-	5,577,528	(2.05%)	(5.40%)
Total General Fund Revenues	36,454,140	31,182,990	34,794,007	35,008,553	31,587,068	35,650,516	2.46%	1.83%

City of Unalaska
FY2023 General Fund Budget Summary
Draft as of 6/6/2022

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Non-personnel Operating Expense								
Mayor & Council	359,365	223,456	391,900	421,948	311,078	380,650	(2.87%)	(9.79%)
City Administration	684,051	849,703	983,032	983,032	891,464	1,019,084	3.67%	3.67%
City Clerk	77,495	52,908	107,795	114,971	62,981	104,960	(2.63%)	(8.71%)
Finance	1,060,360	747,004	690,803	971,114	857,736	708,098	2.50%	(27.08%)
Planning	32,212	37,815	103,000	117,300	59,933	119,500	16.02%	1.88%
Public Safety	393,863	366,802	646,981	653,980	485,492	849,032	31.23%	29.83%
Fire & EMS	368,226	329,213	374,930	397,707	227,110	309,795	(17.37%)	(22.10%)
Public Works	1,453,845	1,664,488	1,675,242	1,794,231	1,329,515	1,718,674	2.59%	(4.21%)
Parks, Culture & Recreation	722,406	805,326	975,660	1,009,111	749,786	891,713	(8.60%)	(11.63%)
	5,151,821	5,076,715	5,949,343	6,463,395	4,975,096	6,101,506	2.56%	(5.60%)
	46.28%	48.25%	50.49%	52.56%	46.03%	49.31%		
Other Expense								
Debt Service	392,700	-	-	-	-	-	0.00%	0.00%
Community Grants	1,255,764	1,101,725	1,134,368	1,134,368	1,134,368	1,266,422	11.64%	11.64%
School Support	4,331,956	4,344,274	4,699,189	4,699,189	4,699,189	5,004,910	6.51%	6.51%
	5,980,420	5,445,999	5,833,557	5,833,557	5,833,557	6,271,332	7.50%	7.50%
	53.72%	51.75%	49.51%	47.44%	53.97%	50.69%		
Total General Fund Operating Exp.	11,132,241	10,522,714	11,782,900	12,296,952	10,808,653	12,372,838	5.01%	0.62

City of Unalaska
FY2023 General Fund Budget Detail
Expenditures
Draft as of 6/6/2022

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Mayor & Council								
Council								
01020151 - 51100 Salaries and Wages	45,275	50,275	44,400	44,400	42,200	44,400	0.00%	- %
01020151 - 52200 FICA & Medicare Emplr Match	3,464	3,847	3,397	3,397	3,229	3,399	0.10%	0.06%
01020151 - 52300 PERS Employer Contribution	3,642	4,287	3,702	3,702	2,529	3,614	(2.40%)	(2.38%)
01020151 - 52500 Workers Compensation	121	152	193	193	73	152	(21.20%)	(21.24%)
Total Personnel Expenses	52,502	58,561	51,692	51,692	48,031	51,565	(0.25%)	(0.25%)
01020152 - 53260 Training Services	2,940	695	6,000	6,000	2,590	11,000	83.30%	83.33%
01020152 - 53300 Other Professional Svs	148,602	147,140	150,000	150,000	147,250	150,000	0.00%	- %
01020152 - 55310 Telephone / Fax/ TV	8,077	5,174	2,400	2,400	1,749	1,000	(58.30%)	(58.33%)
01020152 - 55901 Advertising	1,982	0	0	0	0	0	0.00%	- %
01020152 - 55902 Printing and Binding	1,264	1,034	1,300	1,300	1,214	1,300	0.00%	- %
01020152 - 55903 Travel and Related Costs	52,628	100	87,200	87,200	46,333	89,800	3.00%	2.98%
01020152 - 55906 Membership Dues	10,879	9,139	10,750	10,750	10,103	10,250	(4.70%)	(4.65%)
01020152 - 55999 Other	0	242	2,250	2,250	297	2,250	0.00%	- %
01020152 - 56100 General Supplies	65,349	1,992	40,000	70,048	41,209	40,000	0.00%	(42.90%)
01020152 - 56120 Office Supplies	1,095	115	500	500	46	500	0.00%	- %
01020152 - 56310 Food/Bev/Related for Programs	174	0	500	500	0	500	0.00%	- %
01020152 - 56320 Business Meals	10,204	0	19,000	19,000	(1,610)	3,000	(84.20%)	(84.21%)
01020152 - 56330 Food/Bev/Related Emp Apprctn	356	458	1,000	1,000	764	1,000	0.00%	- %
01020152 - 56400 Books and Periodicals	614	126	500	500	0	500	0.00%	- %
01020152 - 58498 Council Sponsorships Contngncy	5,200	6,550	20,000	20,000	6,550	15,000	(25.00%)	(25.00%)
01020152 - 58499 Council Sponsorships - Planned	50,000	50,692	50,500	50,500	54,584	54,550	8.00%	8.02%
Total Operating Expenses	359,365	223,456	391,900	421,948	311,078	380,650	(2.87%)	(9.79%)
Total Council	411,867	282,017	443,592	473,640	359,109	432,215	(2.56%)	(8.75%)

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
City Administration								
City Manager's Office								
01020251 - 51100 Salaries and Wages	138,639	169,763	168,333	168,333	193,459	170,068	1.00%	1.03%
01020251 - 51300 Overtime	830	50	1,000	1,000	208	1,000	0.00%	- %
01020251 - 52100 Health Insurance Benefit	31,457	35,995	50,016	50,016	45,650	50,016	0.00%	- %
01020251 - 52200 FICA & Medicare Emplr Match	9,262	11,894	11,528	11,528	10,825	11,818	2.50%	2.52%
01020251 - 52300 PERS Employer Contribution	31,695	44,497	50,024	50,024	36,313	49,347	(1.40%)	(1.35%)
01020251 - 52400 Unemployment Insurance	663	621	698	698	696	722	3.40%	3.44%
01020251 - 52500 Workers Compensation	448	430	676	676	289	549	(18.80%)	(18.79%)
01020251 - 52900 Other Employee Benefits	98	80	80	80	40	80	0.00%	- %
Total Personnel Expenses	213,092	263,330	282,355	282,355	287,481	283,600	0.44%	0.44%
01020252 - 53260 Training Services	810	0	975	975	525	975	0.00%	- %
01020252 - 53264 Education Reimbursement	0	0	4,700	4,700	1,539	6,156	31.00%	30.98%
01020252 - 53300 Other Professional Svcs	25,191	51,000	63,000	63,000	63,279	56,000	(11.10%)	(11.11%)
01020252 - 54230 Custodial Services/Supplies	50,937	52,705	52,000	52,000	50,636	55,000	5.80%	5.77%
01020252 - 54300 Repair/Maintenance Services	0	206	500	500	207	500	0.00%	- %
01020252 - 54410 Buildings/Land Rental	154	141	200	200	115	200	0.00%	- %
01020252 - 55310 Telephone/Fax/TV	2,118	2,703	2,500	2,500	3,647	3,000	20.00%	20.00%
01020252 - 55901 Advertising	0	0	500	500	1,950	1,625	225.00%	225.00%
01020252 - 55902 Printing and Binding	245	0	500	500	0	0	(100.00%)	(100.00%)
01020252 - 55903 Travel and Related Costs	11,039	0	18,850	18,850	11,433	15,000	(20.40%)	(20.42%)
01020252 - 55905 Postal Services	100	675	1,200	1,200	65	600	(50.00%)	(50.00%)
01020252 - 55906 Membership Dues	2,688	1,094	2,500	2,500	2,579	2,400	(4.00%)	(4.00%)
01020252 - 56100 General Supplies	4,841	3,217	5,000	5,000	600	4,000	(20.00%)	(20.00%)
01020252 - 56120 Office Supplies	4,213	1,584	2,000	2,000	48	1,500	(25.00%)	(25.00%)
01020252 - 56150 Computer Hardware / Software	2,320	150	500	500	0	200	(60.00%)	(60.00%)
01020252 - 56260 Gasoline for Vehicles	710	719	1,000	1,000	730	1,000	0.00%	- %
01020252 - 56320 Business Meals	510	0	1,500	1,500	17	1,000	(33.30%)	(33.33%)
01020252 - 56330 Food/Bev/Related Emp Apprctn	7,432	10,347	9,000	9,000	8,051	9,000	0.00%	- %
01020252 - 56400 Books and Periodicals	1,095	1,095	1,200	1,200	0	1,200	0.00%	- %
Total Operating Expenses	114,402	125,637	167,625	167,625	145,422	159,356	(4.93%)	(4.93%)
Total City Manager's Office	327,494	388,966	449,980	449,980	432,902	442,956	(1.56%)	(1.56%)

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City Administration	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Administration								
01020351 - 51100 Salaries and Wages	327,291	360,338	407,366	407,366	348,737	421,225	3.40%	3.40%
01020351 - 51200 Temporary Employees	0	8,475	0	0	0	0	0.00%	- %
01020351 - 51300 Overtime	399	343	1,182	1,182	329	1,164	(1.50%)	(1.52%)
01020351 - 52100 Health Insurance Benefit	88,956	94,779	143,787	143,787	119,096	143,778	0.00%	(0.01%)
01020351 - 52200 FICA & Medicare Emplr Match	24,758	28,483	31,092	31,092	26,547	32,097	3.20%	3.23%
01020351 - 52300 PERS Employer Contribution	87,676	101,188	120,698	120,698	72,853	121,252	0.50%	0.46%
01020351 - 52400 Unemployment Insurance	1,586	1,856	2,006	2,006	1,830	2,081	3.70%	3.74%
01020351 - 52500 Workers Compensation	849	1,016	1,695	1,695	627	1,336	(21.20%)	(21.18%)
01020351 - 52900 Other Employee Benefits	294	200	240	240	240	240	0.00%	- %
Total Personnel Expenses	531,809	596,677	708,066	708,066	570,259	723,173	2.13%	2.13%
01020352 - 53230 Legal Services	88,675	133,611	65,000	65,000	68,949	115,000	76.90%	76.92%
01020352 - 53240 Engineering/Architectural Svcs	11,500	11,500	0	0	0	0	0.00%	- %
01020352 - 53260 Training Services	1,706	1,806	21,100	21,100	18,236	21,000	(0.50%)	(0.47%)
01020352 - 53264 Education Reimbursement	0	223	2,500	2,500	0	1,500	(40.00%)	(40.00%)
01020352 - 53300 Other Professional Svcs	22,755	45,871	48,000	48,000	41,553	45,000	(6.30%)	(6.25%)
01020352 - 53410 Software / Hardware Support	0	0	0	0	1,931	0	0.00%	- %
01020352 - 53490 Other Technical Services	0	0	3,000	3,000	0	3,000	0.00%	- %
01020352 - 54110 Water / Sewerage	1,700	2,358	2,000	2,000	2,159	2,400	20.00%	20.00%
01020352 - 54210 Solid Waste	4,056	4,349	4,000	4,000	4,235	5,000	25.00%	25.00%
01020352 - 54230 Custodial Services/Supplies	0	0	0	0	1,745	0	0.00%	- %
01020352 - 54410 Buildings / Land Rental	154	141	0	0	115	0	0.00%	- %
01020352 - 55200 General Insurance	327,775	405,755	529,637	529,637	495,390	536,208	1.20%	1.24%
01020352 - 55310 Telephone/Fax/TV	11,014	10,464	13,840	13,840	7,844	13,840	0.00%	- %
01020352 - 55320 Network / Internet	100	25	0	0	0	0	0.00%	- %
01020352 - 55901 Advertising	0	648	1,100	1,100	225	1,100	0.00%	- %
01020352 - 55902 Printing and Binding	0	350	0	0	0	0	0.00%	- %
01020352 - 55903 Travel and Related Costs	4,412	7,264	20,000	20,000	3,019	10,500	(47.50%)	(47.50%)
01020352 - 55905 Postal Services	200	900	1,200	1,200	258	600	(50.00%)	(50.00%)
01020352 - 55906 Membership Dues	1,413	2,878	2,950	2,950	1,301	2,950	0.00%	- %
01020352 - 55908 Employee Moving Costs	0	1,258	0	0	0	0	0.00%	- %
01020352 - 56100 General Supplies	130	201	200	200	1,299	1,000	400.00%	400.00%
01020352 - 56101 Safety Related Items	21,580	5,731	21,130	21,130	3,318	11,130	(47.30%)	(47.33%)
01020352 - 56120 Office Supplies	5,403	9,573	5,000	5,000	2,309	5,000	0.00%	- %
01020352 - 56150 Computer Hardware / Software	714	1,772	500	500	1,893	500	0.00%	- %
01020352 - 56220 Electricity	38,230	49,757	45,000	45,000	54,400	55,000	22.20%	22.22%
01020352 - 56240 Heating Oil	26,054	21,387	25,000	25,000	30,713	25,000	0.00%	- %
01020352 - 56260 Gasoline for Vehicles	373	270	750	750	324	600	(20.00%)	(20.00%)
01020352 - 56320 Business Meals	118	354	500	500	151	400	(20.00%)	(20.00%)
01020352 - 56330 Food/Bev/Related Emp Apprctn	1,437	5,271	3,000	3,000	4,675	3,000	0.00%	- %
01020352 - 56400 Books and Periodicals	150	350	0	0	0	0	0.00%	- %
Total Operating Expenses	569,649	724,066	815,407	815,407	746,042	859,728	5.44%	5.44%
Total Administration	1,101,458	1,320,743	1,523,473	1,523,473	1,316,302	1,582,901	3.90%	3.90%

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City Clerk	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Clerks								
01020551 - 51100 Salaries and Wages	213,403	249,978	264,343	264,343	267,566	245,361	(7.20%)	(7.18%)
01020551 - 51200 Temporary Employees	973	18,643	10,000	10,000	5,655	15,000	50.00%	50.00%
01020551 - 51300 Overtime	45	2,224	1,000	1,000	1,119	1,500	50.00%	50.00%
01020551 - 52100 Health Insurance Benefit	61,652	67,749	93,780	93,780	75,187	93,780	0.00%	- %
01020551 - 52200 FICA & Medicare Emplr Match	16,464	20,765	21,063	21,063	21,032	20,034	(4.90%)	(4.89%)
01020551 - 52300 PERS Employer Contribution	59,177	72,363	80,007	80,007	48,119	72,523	(9.40%)	(9.35%)
01020551 - 52400 Unemployment Insurance	1,050	1,427	1,408	1,408	1,205	1,506	7.00%	6.96%
01020551 - 52500 Workers Compensation	572	742	928	928	448	731	(21.20%)	(21.23%)
01020551 - 52900 Other Employee Benefits	98	80	120	120	80	120	0.00%	- %
Total Personnel Expenses	353,433	433,970	472,649	472,649	420,412	450,555	(4.67%)	(4.67%)
01020552 - 53100 Official / Administrative	4,768	6,320	4,300	4,300	5,355	5,200	20.90%	20.93%
01020552 - 53230 Legal Services	13,658	5,769	12,000	12,000	4,826	12,000	0.00%	- %
01020552 - 53250 Assessment Services	31,234	18,577	30,000	30,000	26,985	28,000	(6.70%)	(6.67%)
01020552 - 53260 Training Services	50	227	2,250	2,250	2,277	2,400	6.70%	6.67%
01020552 - 53300 Other Professional Svcs	1,968	2,471	25,500	25,500	897	20,700	(18.80%)	(18.82%)
01020552 - 54300 Repair/Maintenance Services	0	0	4,000	5,417	2,637	2,500	(37.50%)	(53.85%)
01020552 - 54410 Buildings / Land Rental	307	282	250	250	230	300	20.00%	20.00%
01020552 - 54420 Equipment Rental	2,212	2,212	2,250	2,250	1,956	2,250	0.00%	- %
01020552 - 55310 Telephone / Fax / TV	1,918	2,062	3,550	3,550	1,759	3,550	0.00%	- %
01020552 - 55901 Advertising	1,697	2,247	3,000	3,000	3,766	3,000	0.00%	- %
01020552 - 55902 Printing and Binding	1,248	1,248	2,000	2,000	1,544	1,600	(20.00%)	(20.00%)
01020552 - 55903 Travel and Related Costs	9,517	1,060	7,000	7,000	3,136	13,000	85.70%	85.71%
01020552 - 55905 Postal Services	1,550	1,350	1,800	1,800	1,457	1,800	0.00%	- %
01020552 - 55906 Membership Dues	515	590	675	675	545	490	(27.40%)	(27.41%)
01020552 - 55999 Other	0	60	500	500	60	0	(100.00%)	(100.00%)
01020552 - 56100 General Supplies	245	962	750	750	712	750	0.00%	- %
01020552 - 56101 Safety Related Items	0	330	0	0	0	0	0.00%	- %
01020552 - 56120 Office Supplies	2,578	4,613	5,500	5,720	2,118	5,000	(9.10%)	(12.59%)
01020552 - 56150 Computer Hardware / Software	1,730	726	0	5,539	0	0	0.00%	(100.00%)
01020552 - 56260 Gasoline for Vehicles	520	643	720	720	623	720	0.00%	- %
01020552 - 56320 Business Meals	223	635	500	500	0	450	(10.00%)	(10.00%)
01020552 - 56330 Food/Bev/Related Emp Apprctn	860	467	1,000	1,000	1,004	1,000	0.00%	- %
01020552 - 56400 Books and Periodicals	0	54	0	0	1,095	0	0.00%	- %
01020552 - 59100 Interest Expense	699	2	250	250	0	250	0.00%	- %
Total Operating Expenses	77,495	52,908	107,795	114,971	62,981	104,960	(2.63%)	(8.71%)
Total Clerks	430,927	486,878	580,444	587,620	483,392	555,515	(4.29%)	(5.46%)

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
Finance								
01020651 - 51100 Salaries and Wages	385,190	473,135	568,248	432,431	370,394	563,254	(0.90%)	30.25%
01020651 - 51200 Temporary Employees	14,259	5,099	14,305	14,305	10,434	20,886	46.00%	46.00%
01020651 - 51300 Overtime	290	562	990	990	1,575	989	(0.10%)	(0.10%)
01020651 - 52100 Health Insurance Benefit	110,964	135,938	205,660	182,530	124,257	205,659	0.00%	12.67%
01020651 - 52200 FICA & Medicare Emplr Match	30,285	36,797	44,519	39,675	29,253	44,520	0.00%	12.21%
01020651 - 52300 PERS Employer Contribution	103,814	134,286	169,123	129,898	74,426	165,936	(1.90%)	27.74%
01020651 - 52400 Unemployment Insurance	2,201	2,791	3,014	2,796	2,110	3,177	5.40%	13.63%
01020651 - 52500 Workers Compensation	1,028	1,354	2,208	2,208	642	1,740	(21.20%)	(21.20%)
01020651 - 52900 Other Employee Benefits	490	409	480	480	320	480	0.00%	- %
Total Personnel Expenses	648,522	790,371	1,008,547	805,313	613,411	1,006,641	(0.19%)	25.00%
01020652 - 53210 Audit and Accounting	162,153	127,387	135,000	135,000	98,800	135,000	0.00%	- %
01020652 - 53220 Investment Management Svcs	169,723	172,640	165,000	165,000	143,168	150,000	(9.10%)	(9.09%)
01020652 - 53260 Training Services	20	0	3,625	3,625	0	1,550	(57.20%)	(57.24%)
01020652 - 53300 Other Professional Svcs	245,858	228,825	25,000	242,921	230,585	25,000	0.00%	(89.71%)
01020652 - 54230 Custodial Services/Supplies	0	0	100	100	0	100	0.00%	- %
01020652 - 54300 Repair/Maintenance Services	2,405	8,293	5,000	5,000	3,711	5,000	0.00%	- %
01020652 - 55310 Telephone/Fax/TV	2,558	4,089	3,200	3,700	3,347	3,200	0.00%	(13.51%)
01020652 - 55901 Advertising	1,413	0	400	400	0	400	0.00%	- %
01020652 - 55903 Travel and Related Costs	1,781	224	15,500	0	0	13,000	(16.10%)	- %
01020652 - 55904 Banking / Credit Card Fees	20,612	19,484	25,000	25,000	14,123	22,600	(9.60%)	(9.60%)
01020652 - 55905 Postal Services	5,033	4,876	6,750	6,750	4,104	6,000	(11.10%)	(11.11%)
01020652 - 55906 Membership Dues	339	489	1,000	1,000	489	750	(25.00%)	(25.00%)
01020652 - 55908 Employee Moving Costs	0	1,887	5,000	5,000	0	5,000	0.00%	- %
01020652 - 55911 Recruitment Costs	495	122	10,000	10,000	5,779	10,000	0.00%	- %
01020652 - 55999 Other	299	0	0	122	122	0	0.00%	(100.00%)
01020652 - 56100 General Supplies	1,109	258	1,000	1,000	129	750	(25.00%)	(25.00%)
01020652 - 56101 Safety Related Items	35	33	0	0	0	0	0.00%	- %
01020652 - 56120 Office Supplies	15,884	13,826	12,300	12,300	10,781	12,300	0.00%	- %
01020652 - 56150 Computer Hardware / Software	1,420	143	0	191	191	0	0.00%	(100.00%)
01020652 - 56260 Gasoline for Vehicles	337	432	600	600	205	500	(16.70%)	(16.67%)
01020652 - 56320 Business Meals	361	0	400	400	0	250	(37.50%)	(37.50%)
01020652 - 56330 Food/Bev/Related Emp Apprctn	3,079	1,941	3,800	3,800	2,846	2,500	(34.20%)	(34.21%)
01020652 - 56400 Books and Periodicals	0	1,105	700	700	0	250	(64.30%)	(64.29%)
01020652 - 58500 Bad Debt Expense	180,787	0	0	0	0	0	0.00%	- %
Total Operating Expenses	815,701	586,053	419,375	622,609	518,379	394,150	(6.01%)	(36.69%)
01020653 - 57400 Machinery and Equipment	0	0	0	0	0	19,953	0.00%	- %
Total Capital Outlay	0	0	0	0	0	19,953	0.00%	- %
01020654 - 58920 Allocations OUT-Credit	(297,444)	(275,700)	(297,456)	(297,456)	(183,800)	(297,456)	0.00%	- %
Total Other Expenses	(297,444)	(275,700)	(297,456)	(297,456)	(183,800)	(297,456)	0.00%	- %
Total Finance	1,166,778	1,100,724	1,130,466	1,130,466	947,990	1,123,288	(0.63%)	(0.63%)

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
Information Systems								
01020751 - 51100 Salaries and Wages	233,252	186,347	228,276	228,276	201,170	222,443	(2.60%)	(2.56%)
01020751 - 51200 Temporary Employees	0	5,145	3,600	3,600	5,646	4,200	16.70%	16.67%
01020751 - 51300 Overtime	315	599	1,155	1,155	856	1,155	0.00%	- %
01020751 - 52100 Health Insurance Benefit	52,475	43,885	72,210	72,210	61,713	72,208	0.00%	- %
01020751 - 52200 FICA & Medicare Emplr Match	17,866	14,712	17,825	17,825	15,974	17,429	(2.20%)	(2.22%)
01020751 - 52300 PERS Employer Contribution	60,306	52,041	61,041	61,041	39,290	61,182	0.20%	0.23%
01020751 - 52400 Unemployment Insurance	941	819	1,045	1,045	1,170	1,086	3.90%	3.92%
01020751 - 52500 Workers Compensation	8,860	7,883	14,937	14,937	6,747	11,770	(21.20%)	(21.20%)
01020751 - 52900 Other Employee Benefits	147	120	120	120	80	120	0.00%	- %
Total Personnel Expenses	374,161	311,550	400,209	400,209	332,646	391,593	(2.15%)	(2.15%)
01020752 - 53260 Training Services	3,290	0	8,000	8,000	2,670	12,000	50.00%	50.00%
01020752 - 53300 Other Professional Svcs	33,885	11,403	4,000	4,000	8,836	5,000	25.00%	25.00%
01020752 - 53410 Software / Hardware Support	170,046	258,527	209,714	209,714	201,276	242,390	15.60%	15.58%
01020752 - 55310 Telephone/Fax/TV	719	3,129	2,200	2,200	781	2,200	0.00%	- %
01020752 - 55320 Network / Internet	78,745	86,068	151,730	151,730	125,477	151,730	0.00%	- %
01020752 - 55903 Travel and Related Costs	9,485	0	10,000	10,000	2,413	15,000	50.00%	50.00%
01020752 - 55908 Employee Moving Costs	0	1,378	0	0	0	0	0.00%	- %
01020752 - 56100 General Supplies	2,005	1,754	2,000	3,145	2,089	2,000	0.00%	(36.41%)
01020752 - 56101 Safety Related Items	0	0	500	500	0	500	0.00%	- %
01020752 - 56120 Office Supplies	0	3,963	0	0	470	0	0.00%	- %
01020752 - 56150 Computer Hardware / Software	243,602	69,827	179,740	255,672	178,346	179,584	(0.10%)	(29.76%)
01020752 - 56260 Gasoline for Vehicles	326	601	1,000	1,000	800	1,000	0.00%	- %
Total Operating Expenses	542,103	436,651	568,884	645,961	523,157	611,404	7.47%	(5.35%)
Total Information Systems	916,264	748,201	969,093	1,046,170	855,803	1,002,997	3.50%	(4.13%)

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Expenditures
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Planning								
Planning								
01020851 - 51100 Salaries and Wages	301,467	328,622	367,446	367,446	314,975	377,871	2.80%	2.84%
01020851 - 51200 Temporary Employees	9,252	2,880	15,600	15,600	7,520	15,600	0.00%	- %
01020851 - 51300 Overtime	272	463	500	500	214	500	0.00%	- %
01020851 - 52100 Health Insurance Benefit	81,661	91,367	125,040	125,040	97,061	125,040	0.00%	- %
01020851 - 52200 FICA & Medicare Emplr Match	24,006	25,485	29,341	29,341	24,740	30,231	3.00%	3.03%
01020851 - 52300 PERS Employer Contribution	83,164	97,665	107,343	107,343	65,933	107,905	0.50%	0.52%
01020851 - 52400 Unemployment Insurance	1,639	1,724	1,900	1,900	1,535	1,824	(4.00%)	(4.00%)
01020851 - 52500 Workers Compensation	827	946	1,455	1,455	595	1,146	(21.20%)	(21.24%)
01020851 - 52900 Other Employee Benefits	147	160	160	160	120	160	0.00%	- %
Total Personnel Expenses	502,435	549,313	648,785	648,785	512,693	660,277	1.77%	1.77%
01020852 - 53230 Legal Services	2,199	14,553	4,000	4,000	13,212	6,000	50.00%	50.00%
01020852 - 53240 Engineering/Architectural Svs	0	0	5,000	5,000	0	5,000	0.00%	- %
01020852 - 53260 Training Services	3,117	1,709	15,000	15,000	4,189	10,000	(33.30%)	(33.33%)
01020852 - 53264 Education Reimbursement	0	0	4,000	4,000	0	1,000	(75.00%)	(75.00%)
01020852 - 53300 Other Professional Svs	3,223	503	15,000	44,300	28,910	45,000	200.00%	1.58%
01020852 - 53430 Survey Services	0	0	5,000	5,000	425	2,500	(50.00%)	(50.00%)
01020852 - 53490 Other Technical Services	1,391	0	5,000	5,000	0	0	(100.00%)	(100.00%)
01020852 - 54300 Repair/Maintenance Services	0	0	1,000	1,000	0	1,000	0.00%	- %
01020852 - 55310 Telephone / Fax/TV	3,301	5,645	2,000	2,000	3,276	3,500	75.00%	75.00%
01020852 - 55901 Advertising	0	0	1,500	1,500	0	500	(66.70%)	(66.67%)
01020852 - 55903 Travel and Related Costs	11,181	0	25,000	10,000	6,006	25,000	0.00%	150.00%
01020852 - 55905 Postal Services	200	450	500	500	194	500	0.00%	- %
01020852 - 55906 Membership Dues	355	764	2,000	2,000	659	1,500	(25.00%)	(25.00%)
01020852 - 55908 Employee Moving Costs	0	0	5,000	5,000	0	5,000	0.00%	- %
01020852 - 56100 General Supplies	1,271	818	1,000	1,000	127	1,000	0.00%	- %
01020852 - 56101 Safety Related Items	126	0	1,000	1,000	0	1,000	0.00%	- %
01020852 - 56120 Office Supplies	2,138	4,461	4,000	4,000	630	4,000	0.00%	- %
01020852 - 56150 Computer Hardware / Software	286	5,824	3,000	3,000	191	3,000	0.00%	- %
01020852 - 56160 Uniforms	0	218	0	0	0	0	0.00%	- %
01020852 - 56260 Gasoline for Vehicles	821	393	1,000	1,000	574	1,000	0.00%	- %
01020852 - 56320 Business Meals	77	268	1,500	1,500	0	1,500	0.00%	- %
01020852 - 56330 Food/Bev/Related Emp Apprctn	2,527	2,209	1,200	1,200	1,540	1,200	0.00%	- %
01020852 - 56400 Books and Periodicals	0	0	300	300	0	300	0.00%	- %
Total Operating Expenses	32,212	37,815	103,000	117,300	59,933	119,500	16.02%	1.88%
Total Planning	534,647	587,128	751,785	766,085	572,627	779,777	3.72%	1.79%

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety Admin								
Public Safety Admin								
01021051 - 51100 Salaries and Wages	0	0	0	0	0	470,211	0.00%	- %
01021051 - 51200 Temporary Employees	0	0	0	0	0	7,725	0.00%	- %
01021051 - 51300 Overtime	0	0	0	0	0	2,500	0.00%	- %
01021051 - 52100 Health Insurance Benefit	0	0	0	0	0	125,040	0.00%	- %
01021051 - 52200 FICA/Medicare Employer Match	0	0	0	0	0	36,831	0.00%	- %
01021051 - 52300 PERS Employer Benefit	0	0	0	0	0	134,505	0.00%	- %
01021051 - 52400 Unemployment Ins Benefit	0	0	0	0	0	1,885	0.00%	- %
01021051 - 52500 Workers Compensation Ins	0	0	0	0	0	2,500	0.00%	- %
01021051 - 52900 Other Employee Benefits	0	0	0	0	0	150	0.00%	- %
Total Personnel Expenses	0	0	0	0	0	781,347	0.00%	- %
01021052 - 53230 Legal	0	0	0	0	0	10,000	0.00%	- %
01021052 - 53260 Training Services	0	0	0	0	0	7,850	0.00%	- %
01021052 - 53410 Software / Hardware Support	0	0	0	0	0	3,000	0.00%	- %
01021052 - 54110 Water / Sewerage	0	0	0	0	0	4,000	0.00%	- %
01021052 - 54210 Solid Waste	0	0	0	0	0	12,000	0.00%	- %
01021052 - 54230 Custodial Services/Supplies	0	0	0	0	0	37,500	0.00%	- %
01021052 - 54300 Repair/Maintenance Services	0	0	0	0	0	24,000	0.00%	- %
01021052 - 54410 Buildings/Land Rental	0	0	0	0	0	1,050	0.00%	- %
01021052 - 55310 Telephone / Fax / TV	0	0	0	0	0	27,300	0.00%	- %
01021052 - 55320 Network / Internet	0	0	0	0	0	6,000	0.00%	- %
01021052 - 55901 Advertising	0	0	0	0	0	5,000	0.00%	- %
01021052 - 55902 Printing and Binding	0	0	0	0	0	250	0.00%	- %
01021052 - 55903 Travel and Related Costs	0	0	0	0	0	67,900	0.00%	- %
01021052 - 55904 Banking / Credit Card Fees	0	0	0	0	0	3,600	0.00%	- %
01021052 - 55905 Postal Services	0	0	0	0	0	3,000	0.00%	- %
01021052 - 55906 Membership Dues	0	0	0	0	0	1,490	0.00%	- %
01021052 - 56100 General Supplies	0	0	0	0	0	10,500	0.00%	- %
01021052 - 56120 Office Supplies	0	0	0	0	0	1,500	0.00%	- %
01021052 - 56160 Uniforms	0	0	0	0	0	2,500	0.00%	- %
01021052 - 56220 Electricity	0	0	0	0	0	72,000	0.00%	- %
01021052 - 56230 Propane	0	0	0	0	0	1,500	0.00%	- %
01021052 - 56240 Heating Oil	0	0	0	0	0	45,000	0.00%	- %
01021052 - 56260 Gasoline for Vehicles	0	0	0	0	0	2,500	0.00%	- %
01021052 - 56320 Business Meals	0	0	0	0	0	300	0.00%	- %
01021052 - 56330 Food/Bev/Related Emp Apprctn	0	0	0	0	0	3,525	0.00%	- %
01021052 - 56400 Books and Periodicals	0	0	0	0	0	250	0.00%	- %
Total Operating Expenses	0	0	0	0	0	353,515	0.00%	- %
Total Public Safety Admin	0	0	0	0	0	1,134,862	0.00%	- %

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	FY2020	FY2021	FY2022	FY2022	FY2022	Draft	% Chg	% Chg
	Actual	Actual	Original	Revised	YTD	Budget	Original	Revised
			Budget	Budget			Budget	Budget
Public Safety								
Police								
01021151 - 51100 Salaries and Wages	844,083	1,304,964	1,858,759	1,930,925	1,165,011	1,500,147	(19.30%)	(22.31%)
01021151 - 51200 Temporary Employees	115,123	51,734	7,500	7,500	0	0	(100.00%)	(100.00%)
01021151 - 51300 Overtime	152,781	336,707	300,000	300,000	313,683	275,880	(8.00%)	(8.04%)
01021151 - 52100 Health Insurance Benefit	172,541	315,456	531,420	531,420	318,189	437,640	(17.60%)	(17.65%)
01021151 - 52200 FICA & Medicare Emplr Match	75,852	121,966	159,032	164,553	109,933	131,831	(17.10%)	(19.89%)
01021151 - 52300 PERS Employer Contribution	271,117	452,106	589,934	607,706	286,412	494,938	(16.10%)	(18.56%)
01021151 - 52400 Unemployment Insurance	6,068	6,800	7,487	7,487	6,920	6,328	(15.50%)	(15.48%)
01021151 - 52500 Workers Compensation	26,403	49,950	55,462	55,462	27,318	43,703	(21.20%)	(21.20%)
01021151 - 52900 Other Employee Benefits	637	560	720	720	560	720	0.00%	- %
Total Personnel Expenses	1,664,605	2,640,244	3,510,314	3,605,773	2,228,027	2,891,187	(17.64%)	(19.82%)
01021152 - 53230 Legal Services	1,283	3,670	10,000	10,000	5,096	0	(100.00%)	(100.00%)
01021152 - 53260 Training Services	21,041	10,870	60,850	63,941	46,319	78,085	28.30%	22.12%
01021152 - 53264 Education Reimbursement	0	0	5,000	5,000	0	5,000	0.00%	- %
01021152 - 53300 Other Professional Svcs	19,059	14,412	15,000	17,120	8,920	10,000	(33.30%)	(41.59%)
01021152 - 53410 Software / Hardware Support	566	4,549	3,000	3,000	2,397	0	(100.00%)	(100.00%)
01021152 - 54110 Water / Sewerage	1,913	2,652	1,500	1,500	2,099	0	(100.00%)	(100.00%)
01021152 - 54210 Solid Waste	2,561	2,201	2,850	2,850	2,137	0	(100.00%)	(100.00%)
01021152 - 54230 Custodial Services/Supplies	8,679	8,564	15,500	15,500	7,685	0	(100.00%)	(100.00%)
01021152 - 54300 Repair/Maintenance Services	833	1,462	5,000	5,000	1,457	0	(100.00%)	(100.00%)
01021152 - 54410 Buildings / Land Rental	900	1,125	1,375	1,375	1,125	0	(100.00%)	(100.00%)
01021152 - 55310 Telephone / Fax/TV	16,143	17,566	23,000	23,000	15,273	0	(100.00%)	(100.00%)
01021152 - 55320 Network / Internet	2,055	2,320	3,000	3,000	1,918	0	(100.00%)	(100.00%)
01021152 - 55330 Radio	438	0	10,000	10,000	2,970	1,000	(90.00%)	(90.00%)
01021152 - 55390 Other Communications / Cable	489	518	1,000	1,000	387	0	(100.00%)	(100.00%)
01021152 - 55901 Advertising	850	675	1,000	1,000	475	0	(100.00%)	(100.00%)
01021152 - 55902 Printing and Binding	515	328	1,000	1,000	168	750	(25.00%)	(25.00%)
01021152 - 55903 Travel and Related Costs	7,321	9,873	55,725	55,814	32,638	93,400	67.60%	67.34%
01021152 - 55904 Banking / Credit Card Fees	2,832	3,297	3,600	3,600	2,246	0	(100.00%)	(100.00%)
01021152 - 55905 Postal Services	3,443	2,264	3,000	3,000	2,640	0	(100.00%)	(100.00%)
01021152 - 55906 Membership Dues	939	220	1,560	1,560	615	1,815	16.30%	16.35%
01021152 - 55907 Permit Fees	0	0	50	50	0	50	0.00%	- %
01021152 - 55908 Employee Moving Costs	4,935	5,262	50,000	50,000	1,948	50,000	0.00%	- %
01021152 - 55909 Investigations	10,888	1,807	10,000	10,000	1,539	10,000	0.00%	- %
01021152 - 55910 Impound Fees Exp	1,500	1,000	6,000	6,000	875	5,000	(16.70%)	(16.67%)
01021152 - 55911 Recruitment Costs	19,131	23,220	30,000	30,089	27,865	32,500	8.30%	8.01%
01021152 - 55999 Other	0	46	0	0	122	0	0.00%	- %
01021152 - 56100 General Supplies	44,508	37,816	42,100	42,315	58,547	37,100	(11.90%)	(12.32%)
01021152 - 56101 Safety Related Items	325	362	1,000	1,000	0	1,000	0.00%	- %
01021152 - 56106 Disaster Supplies	0	1,819	1,000	1,000	1,063	1,000	0.00%	- %
01021152 - 56120 Office Supplies	3,500	10,032	7,000	7,000	7,744	5,500	(21.40%)	(21.43%)
01021152 - 56150 Computer Hardware / Software	29,659	5,442	7,000	7,000	2,663	7,000	0.00%	- %
01021152 - 56160 Uniforms	13,172	14,873	13,500	13,560	7,017	13,700	1.50%	1.03%
01021152 - 56220 Electricity	25,087	32,988	18,500	18,500	39,202	0	(100.00%)	(100.00%)
01021152 - 56230 Propane	0	0	0	0	584	0	0.00%	- %
01021152 - 56240 Heating Oil	19,599	19,357	14,100	14,100	27,864	0	(100.00%)	(100.00%)
01021152 - 56260 Gasoline for Vehicles	13,786	19,961	20,000	20,000	12,598	17,500	(12.50%)	(12.50%)
01021152 - 56310 Food/Bev/Related for Programs	482	207	500	500	620	0	(100.00%)	(100.00%)
01021152 - 56320 Business Meals	256	553	300	300	616	0	(100.00%)	(100.00%)
01021152 - 56330 Food/Bev/Related Emp Apprctn	1,883	2,483	2,500	2,500	2,981	0	(100.00%)	(100.00%)
01021152 - 56400 Books and Periodicals	0	559	1,000	1,000	598	1,000	0.00%	- %
01021152 - 56454 Grants-SHSP	44,250	0	0	0	0	0	0.00%	- %
01021152 - 56460 State Seizure Funds	0	0	91,771	91,771	69,379	22,392	(75.60%)	(75.60%)
01021152 - 57400 Machinery and Equipment	0	1,440	0	0	0	0	0.00%	- %

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Total Operating Expenses	324,820	265,793	539,281	544,945	400,389	393,792	(26.98%)	(27.74%)
01021153 - 57400 Machinery and Equipment	0	99,037	62,187	62,599	4,112	144,000	131.60%	130.03%
Total Capital Outlay	0	99,037	62,187	62,599	4,112	144,000	131.56%	130.03%
Total Police	1,989,425	3,005,074	4,111,782	4,213,318	2,632,528	3,428,979	(16.61%)	(18.62%)

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Communications								
01021251 - 51100 Salaries and Wages	322,991	434,364	464,185	491,654	434,904	457,950	(1.30%)	(6.86%)
01021251 - 51200 Temporary Employees	24,669	11,052	0	0	0	0	0.00%	- %
01021251 - 51300 Overtime	46,125	53,638	42,500	42,500	22,777	46,750	10.00%	10.00%
01021251 - 52100 Health Insurance Benefit	66,472	106,880	148,485	148,485	126,972	132,855	(10.50%)	(10.53%)
01021251 - 52200 FICA/Medicare Employer Match	28,154	36,921	38,289	40,390	34,290	37,713	(1.50%)	(6.63%)
01021251 - 52300 PERS Employer Benefit	94,532	126,661	137,532	144,433	88,542	137,004	(0.40%)	(5.14%)
01021251 - 52400 Unemployment Ins Benefit	2,202	2,286	2,071	2,071	1,910	1,922	(7.20%)	(7.19%)
01021251 - 52500 Workers Compensation Ins	1,963	2,638	1,564	1,564	1,560	1,233	(21.20%)	(21.16%)
01021251 - 52900 Other Employee Benefits	245	160	200	200	80	200	0.00%	- %
Total Personnel Expenses	587,353	774,600	834,826	871,297	711,035	815,627	(2.30%)	(6.39%)
01021252 - 53260 Training Services	100	6,302	5,000	5,000	2,632	5,000	0.00%	- %
01021252 - 53264 Education Reimbursement	4,800	6,000	5,000	5,000	4,800	5,000	0.00%	- %
01021252 - 53300 Other Professional	367	829	1,000	1,093	0	1,000	0.00%	(8.49%)
01021252 - 54110 Water / Sewerage	0	0	1,000	1,000	0	0	(100.00%)	(100.00%)
01021252 - 54210 Solid Waste	1,243	1,300	500	500	1,259	0	(100.00%)	(100.00%)
01021252 - 54230 Custodial Services/Supplies	5,755	5,324	5,000	5,000	5,038	0	(100.00%)	(100.00%)
01021252 - 54300 Repair/Maintenance Services	555	983	1,000	1,000	971	0	(100.00%)	(100.00%)
01021252 - 55310 Telephone / Fax / TV	3,442	2,435	1,000	1,000	1,510	0	(100.00%)	(100.00%)
01021252 - 55320 Network / Internet	0	0	3,000	3,000	0	0	(100.00%)	(100.00%)
01021252 - 55390 Other Communications / Cable	326	345	500	500	258	0	(100.00%)	(100.00%)
01021252 - 55902 Printing and Binding	0	0	0	0	0	250	0.00%	- %
01021252 - 55903 Travel and Related Costs	0	0	0	0	2,383	10,850	0.00%	- %
01021252 - 55905 Postal Services	0	12	800	800	0	0	(100.00%)	(100.00%)
01021252 - 55906 Membership Dues	0	0	125	125	0	125	0.00%	- %
01021252 - 55908 Employee Moving Costs	640	865	0	0	0	5,000	0.00%	- %
01021252 - 55911 Recruitment Costs	0	1,298	0	0	0	5,000	0.00%	- %
01021252 - 56100 General Supplies	1,696	1,521	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 - 56120 Office Supplies	2,416	1,574	1,500	1,500	52	1,750	16.70%	16.67%
01021252 - 56150 Computer Hardware / Software	1,598	896	1,200	1,200	0	1,000	(16.70%)	(16.67%)
01021252 - 56160 Uniforms	2,038	1,342	1,500	1,500	742	1,500	0.00%	- %
01021252 - 56220 Electricity	0	0	1,500	1,500	0	0	(100.00%)	(100.00%)
01021252 - 56240 Heating Oil	0	0	1,500	1,500	0	0	(100.00%)	(100.00%)
01021252 - 56330 Food/Bev/Related Emp Apprctn	185	58	300	300	464	0	(100.00%)	(100.00%)
01021252 - 56400 Books and Periodicals	0	0	300	300	0	250	(16.70%)	(16.67%)
Total Operating Expenses	25,160	31,085	34,225	34,318	20,107	39,225	14.61%	14.30%
Total Communications	612,514	805,686	869,051	905,615	731,142	854,852	(1.63%)	(5.61%)

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Corrections								
01021451 - 51100 Salaries and Wages	333,959	431,153	573,779	580,113	471,423	526,717	(8.20%)	(9.20%)
01021451 - 51200 Temporary Employees	43,550	11,052	0	0	0	0	0.00%	- %
01021451 - 51300 Overtime	31,571	67,547	50,000	50,000	36,269	51,500	3.00%	3.00%
01021451 - 52100 Health Insurance Benefit	73,624	103,993	171,930	171,930	147,008	156,300	(9.10%)	(9.09%)
01021451 - 52200 FICA & Medicare Emplr Match	30,083	38,217	46,973	47,458	38,497	43,700	(7.00%)	(7.92%)
01021451 - 52300 PERS Employer Contribution	98,282	135,365	170,532	169,555	101,006	154,998	(9.10%)	(8.59%)
01021451 - 52400 Unemployment Insurance	2,085	2,302	2,398	2,398	3,027	2,260	(5.80%)	(5.75%)
01021451 - 52500 Workers Compensation	10,536	15,893	16,917	16,917	10,089	13,330	(21.20%)	(21.20%)
01021451 - 52900 Other Employee Benefits	245	200	200	200	40	200	0.00%	- %
Total Personnel Expenses	623,935	805,723	1,032,729	1,038,571	807,359	949,005	(8.11%)	(8.62%)
01021452 - 53230 Legal Services	0	0	500	500	0	0	(100.00%)	(100.00%)
01021452 - 53260 Training Services	351	503	5,000	5,000	1,482	5,000	0.00%	- %
01021452 - 53264 Education Reimbursement	669	0	5,000	5,000	4,200	5,000	0.00%	- %
01021452 - 53300 Other Professional Svcs	2,774	3,538	3,000	3,607	1,843	1,500	(50.00%)	(58.41%)
01021452 - 53310 Protective Custody Medical	0	1,984	500	500	0	0	(100.00%)	(100.00%)
01021452 - 54110 Water / Sewerage	385	884	425	425	700	0	(100.00%)	(100.00%)
01021452 - 54210 Solid Waste	989	1,492	1,050	1,050	1,601	0	(100.00%)	(100.00%)
01021452 - 54230 Custodial Services/Supplies	6,112	5,750	5,000	5,000	5,210	0	(100.00%)	(100.00%)
01021452 - 54300 Repair/Maintenance Services	555	980	2,000	2,000	971	2,000	0.00%	- %
01021452 - 55310 Telephone / Fax/TV	2,389	1,920	2,500	2,500	1,515	0	(100.00%)	(100.00%)
01021452 - 55330 Radio	0	0	1,000	1,000	0	1,000	0.00%	- %
01021452 - 55390 Other Communications	326	345	1,000	1,000	258	0	(100.00%)	(100.00%)
01021452 - 55902 Printing and Binding	0	81	250	250	0	0	(100.00%)	(100.00%)
01021452 - 55903 Travel and Related Costs	0	5,503	0	0	16,153	10,850	0.00%	- %
01021452 - 55905 Postal Services	0	200	200	200	0	0	(100.00%)	(100.00%)
01021452 - 55906 Membership Dues	0	300	400	400	0	500	25.00%	25.00%
01021452 - 55907 Permit Fees	200	190	200	200	190	200	0.00%	- %
01021452 - 55908 Employee Moving Costs	0	1,245	5,000	5,000	0	5,000	0.00%	- %
01021452 - 55911 Recruitment Costs	0	3,505	0	0	400	5,000	0.00%	- %
01021452 - 56100 General Supplies	1,088	1,838	2,500	3,079	584	2,500	0.00%	(18.80%)
01021452 - 56101 Safety Related Items	0	0	1,000	1,000	0	1,000	0.00%	- %
01021452 - 56120 Office Supplies	1,968	1,045	1,000	1,000	717	1,250	25.00%	25.00%
01021452 - 56150 Computer Hardware / Software	786	325	1,000	1,000	0	1,000	0.00%	- %
01021452 - 56160 Uniforms	1,254	1,528	1,500	1,556	1,620	1,500	0.00%	(3.62%)
01021452 - 56220 Electricity	4,460	10,996	7,000	7,000	13,067	0	(100.00%)	(100.00%)
01021452 - 56230 Propane	0	0	0	0	498	0	0.00%	- %
01021452 - 56240 Heating Oil	4,164	6,452	5,500	5,500	9,288	0	(100.00%)	(100.00%)
01021452 - 56260 Gasoline for Vehicles	1,509	2,188	2,000	2,000	1,400	1,000	(50.00%)	(50.00%)
01021452 - 56310 Food/Bev/Related for Programs	13,487	18,399	18,000	18,000	3,101	18,000	0.00%	- %
01021452 - 56330 Food/Bev/Related Emp Apprctn	416	174	750	750	199	0	(100.00%)	(100.00%)
01021452 - 56400 Books and Periodicals	0	0	200	200	0	200	0.00%	- %
Total Operating Expenses	43,883	71,364	73,475	74,717	64,996	62,500	(14.94%)	(16.35%)
Total Corrections	667,818	877,086	1,106,204	1,113,288	872,355	1,011,505	(8.56%)	(9.14%)

City of Unalaska
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Expenditures
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	FY2020	FY2021	FY2022	FY2022	FY2022	Draft	% Chg	% Chg
	Actual	Actual	Original	Revised	YTD	Budget	Original	Revised
			Budget	Budget			Budget	Budget
Fire & EMS								
Fire and Emergency Services								
01021551 - 51100 Salaries and Wages	332,958	498,760	651,351	695,399	548,590	725,828	11.40%	4.38%
01021551 - 51200 Temporary Employees	29,425	36,151	64,000	64,000	19,585	64,000	0.00%	- %
01021551 - 51300 Overtime	54,241	96,423	62,500	62,500	101,199	70,750	13.20%	13.20%
01021551 - 52100 Health Insurance Benefit	59,770	123,399	179,745	179,745	152,614	179,745	0.00%	- %
01021551 - 52200 FICA & Medicare Emplr Match	30,723	48,231	59,286	62,656	51,065	64,652	9.10%	3.19%
01021551 - 52300 PERS Employer Contribution	94,877	168,029	204,267	216,961	133,958	224,083	9.70%	3.28%
01021551 - 52400 Unemployment Insurance	2,267	2,331	2,507	2,507	2,495	2,598	3.60%	3.63%
01021551 - 52500 Workers Compensation	12,157	21,761	27,942	27,942	13,843	22,017	(21.20%)	(21.20%)
01021551 - 52900 Other Employee Benefits	147	160	200	200	120	200	0.00%	- %
Total Personnel Expenses	616,564	995,245	1,251,798	1,311,910	1,023,469	1,353,873	8.15%	3.20%
01021552 - 53230 Legal Services	0	0	500	500	0	500	0.00%	- %
01021552 - 53260 Training Services	2,901	13,080	20,100	21,700	15,617	20,100	0.00%	(7.37%)
01021552 - 53264 Education Reimbursement	0	0	15,000	15,000	0	15,000	0.00%	- %
01021552 - 53300 Other Professional Svcs	17,861	8,089	28,600	28,600	11,761	28,600	0.00%	- %
01021552 - 53410 Software / Hardware Support	0	2,804	2,500	2,500	2,900	2,500	0.00%	- %
01021552 - 54110 Water / Sewerage	1,249	600	1,000	1,000	568	250	(75.00%)	(75.00%)
01021552 - 54210 Solid Waste	4,305	2,954	4,000	4,000	2,859	1,500	(62.50%)	(62.50%)
01021552 - 54230 Custodial Services/Supplies	8,298	7,844	12,010	12,010	7,559	0	(100.00%)	(100.00%)
01021552 - 54300 Repair/Maintenance Services	833	1,459	4,000	4,000	1,961	4,000	0.00%	- %
01021552 - 54410 Buildings / Land Rental	4,844	0	4,400	4,400	5,111	5,150	17.00%	17.05%
01021552 - 55310 Telephone / Fax/TV	17,674	33,718	36,000	38,650	33,627	21,600	(40.00%)	(44.11%)
01021552 - 55330 Radio	2,848	23,695	4,000	4,000	6,675	4,000	0.00%	- %
01021552 - 55390 Other Communications / Cable	489	518	0	0	387	0	0.00%	- %
01021552 - 55901 Advertising	225	13	350	350	0	350	0.00%	- %
01021552 - 55902 Printing and Binding	283	0	1,000	1,000	0	0	(100.00%)	(100.00%)
01021552 - 55903 Travel and Related Costs	14,183	5,123	48,500	50,556	26,536	48,500	0.00%	(4.07%)
01021552 - 55905 Postal Services	104	81	600	600	0	600	0.00%	- %
01021552 - 55906 Membership Dues	1,776	1,120	1,750	1,750	1,575	1,750	0.00%	- %
01021552 - 55908 Employee Moving Costs	1,698	0	10,000	10,000	0	10,000	0.00%	- %
01021552 - 55911 Recruitment Costs	4,269	128	4,000	4,000	0	4,000	0.00%	- %
01021552 - 56100 General Supplies	117,500	123,444	57,520	73,291	65,672	57,520	0.00%	(21.52%)
01021552 - 56101 Safety Related Items	11,842	13,905	15,000	15,000	589	15,000	0.00%	- %
01021552 - 56120 Office Supplies	674	4,373	3,000	3,000	282	3,500	16.70%	16.67%
01021552 - 56130 Machinery / Vehicle Parts	75,585	0	0	0	0	0	0.00%	- %
01021552 - 56150 Computer Hardware / Software	19,021	9,771	1,500	2,128	6,512	1,500	0.00%	(29.51%)
01021552 - 56160 Uniforms	6,234	41,707	21,500	21,572	4,703	15,000	(30.20%)	(30.47%)
01021552 - 56220 Electricity	16,734	7,442	29,000	29,000	8,088	6,000	(79.30%)	(79.31%)
01021552 - 56230 Propane	85	32	200	200	96	200	0.00%	- %
01021552 - 56240 Heating Oil	16,455	7,078	20,000	20,000	10,797	12,500	(37.50%)	(37.50%)
01021552 - 56260 Gasoline for Vehicles	3,704	5,275	4,000	4,000	5,147	5,275	31.90%	31.88%
01021552 - 56270 Diesel for Equipment	2,091	2,194	2,500	2,500	2,205	2,500	0.00%	- %
01021552 - 56310 Food/Bev/Related for Programs	461	0	1,200	1,200	0	1,200	0.00%	- %
01021552 - 56320 Business Meals	1,387	0	2,000	2,000	0	2,000	0.00%	- %
01021552 - 56330 Food/Bev/Related Emp Apprctn	10,656	12,765	17,450	17,450	5,884	17,450	0.00%	- %
01021552 - 56400 Books and Periodicals	1,960	0	1,750	1,750	0	1,750	0.00%	- %
Total Operating Expenses	368,226	329,213	374,930	397,707	227,110	309,795	(17.37%)	(22.10%)
01021553 - 57400 Machinery and Equipment	353,123	23,497	0	13,063	10,581	0	0.00%	(100.00%)
Total Capital Outlay	353,123	23,497	0	13,063	10,581	0	0.00%	(100.00%)
Total Fire and Emergency Services	1,337,913	1,347,955	1,626,728	1,722,680	1,261,160	1,663,668	2.27%	(3.43%)

City of Unalaska
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Expenditures
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
DPW Admin & Engineering								
01022051 - 51100 Salaries and Wages	267,697	305,802	330,167	330,167	301,961	335,094	1.50%	1.49%
01022051 - 51200 Temporary Employees	0	4,437	0	0	2,832	3,750	0.00%	- %
01022051 - 51300 Overtime	0	0	750	750	6	375	(50.00%)	(50.00%)
01022051 - 52100 Health Insurance Benefit	74,465	86,061	117,225	117,225	100,169	117,225	0.00%	- %
01022051 - 52200 FICA & Medicare Emplr Match	20,476	23,600	25,168	25,168	23,258	25,946	3.10%	3.09%
01022051 - 52300 PERS Employer Contribution	70,307	89,614	98,232	98,232	62,518	98,233	0.00%	- %
01022051 - 52400 Unemployment Insurance	1,411	1,561	1,635	1,635	1,502	1,737	6.20%	6.24%
01022051 - 52500 Workers Compensation	3,981	5,233	6,928	6,928	3,007	5,458	(21.20%)	(21.22%)
01022051 - 52900 Other Employee Benefits	653	558	1,117	1,117	240	1,119	0.20%	0.18%
Total Personnel Expenses	438,990	516,865	581,222	581,222	495,491	588,937	1.33%	1.33%
01022052 - 53230 Legal Services	1,612	2,846	1,000	1,000	2,174	1,000	0.00%	- %
01022052 - 53240 Engineering/Architectural Svs	24,145	7,410	75,000	75,000	12,552	75,000	0.00%	- %
01022052 - 53260 Training Services	1,158	3,871	7,000	7,000	929	7,000	0.00%	- %
01022052 - 53300 Other Professional Svs	1,336	458	1,000	1,000	3,001	1,000	0.00%	- %
01022052 - 53430 Survey Services	0	0	5,000	5,000	0	4,000	(20.00%)	(20.00%)
01022052 - 54110 Water / Sewerage	1,889	1,987	1,500	1,500	1,847	2,000	33.30%	33.33%
01022052 - 54210 Solid Waste	3,515	4,350	2,600	2,600	3,080	3,250	25.00%	25.00%
01022052 - 54230 Custodial Services/Supplies	12,336	12,589	13,650	13,650	14,999	15,000	9.90%	9.89%
01022052 - 54300 Repair/Maintenance Services	1,527	3,078	5,900	5,900	2,748	3,500	(40.70%)	(40.68%)
01022052 - 55310 Telephone / Fax/TV	9,689	9,763	10,000	10,000	8,878	10,000	0.00%	- %
01022052 - 55901 Advertising	254	0	300	300	0	0	(100.00%)	(100.00%)
01022052 - 55903 Travel and Related Costs	9,848	0	18,000	18,000	5,727	18,000	0.00%	- %
01022052 - 55905 Postal Services	1,350	330	1,100	1,100	710	600	(45.50%)	(45.45%)
01022052 - 55906 Membership Dues	1,604	671	1,500	1,500	2,266	2,000	33.30%	33.33%
01022052 - 56100 General Supplies	31,995	29,768	7,250	14,050	12,245	7,250	0.00%	(48.40%)
01022052 - 56101 Safety Related Items	3,325	1,689	2,000	2,000	317	2,000	0.00%	- %
01022052 - 56120 Office Supplies	5,001	5,010	8,025	9,476	4,310	6,000	(25.20%)	(36.68%)
01022052 - 56150 Computer Hardware / Software	6,258	6,438	1,000	1,000	533	1,000	0.00%	- %
01022052 - 56220 Electricity	23,843	30,158	28,000	28,000	29,184	29,000	3.60%	3.57%
01022052 - 56240 Heating Oil	38,680	26,437	41,200	41,200	44,460	41,700	1.20%	1.21%
01022052 - 56260 Gasoline for Vehicles	1,375	851	2,400	2,400	1,270	2,500	4.20%	4.17%
01022052 - 56320 Business Meals	0	0	300	300	0	0	(100.00%)	(100.00%)
01022052 - 56330 Food/Bev/Related Emp Apprctn	5,884	4,281	4,500	4,500	2,778	4,500	0.00%	- %
01022052 - 56400 Books and Periodicals	1,529	0	1,000	1,000	0	1,000	0.00%	- %
Total Operating Expenses	188,151	151,985	239,225	247,476	154,006	237,300	(0.80%)	(4.11%)
01022053 - 57400 Machinery and Equipment	0	37,047	0	429	406	0	0.00%	(100.00%)
Total Capital Outlay	0	37,047	0	429	406	0	0.00%	(100.00%)
Total DPW Admin & Engineering	627,141	705,897	820,447	829,126	649,903	826,237	0.71%	(0.35%)

City of Unalaska
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Streets and Roads								
01022251 - 51100 Salaries and Wages	816,126	855,130	902,967	902,967	741,472	877,263	(2.80%)	(2.85%)
01022251 - 51200 Temporary Employees	33,465	0	36,088	8,088	7,477	36,088	0.00%	346.19%
01022251 - 51300 Overtime	59,321	85,875	45,000	45,000	40,688	45,000	0.00%	- %
01022251 - 52100 Health Insurance Benefit	184,774	227,140	312,600	312,600	238,651	312,600	0.00%	- %
01022251 - 52200 FICA & Medicare Emplr Match	69,499	71,987	75,280	75,280	60,407	73,314	(2.60%)	(2.61%)
01022251 - 52300 PERS Employer Contribution	231,195	281,261	284,644	284,644	163,671	271,671	(4.60%)	(4.56%)
01022251 - 52400 Unemployment Insurance	3,328	4,407	4,721	4,721	3,405	4,881	3.40%	3.39%
01022251 - 52500 Workers Compensation	32,072	38,394	42,381	42,381	22,614	33,395	(21.20%)	(21.20%)
01022251 - 52900 Other Employee Benefits	4,106	3,439	6,259	6,259	530	6,259	0.00%	- %
Total Personnel Expenses	1,433,886	1,567,633	1,709,940	1,681,940	1,278,916	1,660,471	(2.89%)	(1.28%)
01022252 - 53260 Training Services	1,924	0	2,000	2,000	0	2,000	0.00%	- %
01022252 - 53300 Other Professional Svcs	3,322	4,045	3,500	3,500	5,707	3,500	0.00%	- %
01022252 - 53430 Survey Services	9,388	0	3,000	3,000	0	2,000	(33.30%)	(33.33%)
01022252 - 54210 Solid Waste	5,678	5,423	3,000	3,000	5,528	5,500	83.30%	83.33%
01022252 - 54220 Snow Plowing	0	51,898	60,000	60,000	0	6,000	(90.00%)	(90.00%)
01022252 - 54300 Repair/Maintenance Services	4,500	19,925	5,000	5,000	0	5,000	0.00%	- %
01022252 - 54420 Equipment Rental	2,500	0	5,000	5,000	0	4,000	(20.00%)	(20.00%)
01022252 - 54500 Construction Services	0	0	5,000	5,000	0	5,000	0.00%	- %
01022252 - 55310 Telephone / Fax/TV	719	1,344	1,400	1,400	467	1,000	(28.60%)	(28.57%)
01022252 - 55330 Radio	0	0	1,700	1,700	0	1,000	(41.20%)	(41.18%)
01022252 - 55903 Travel and Related Costs	4,069	0	5,000	5,000	0	5,000	0.00%	- %
01022252 - 55907 Permit Fees	650	650	2,500	2,500	0	1,000	(60.00%)	(60.00%)
01022252 - 56100 General Supplies	222,084	173,945	156,500	156,818	225,719	153,000	(2.20%)	(2.43%)
01022252 - 56101 Safety Related Items	5,495	5,579	6,000	6,000	5,855	5,000	(16.70%)	(16.67%)
01022252 - 56110 Sand / Gravel / Rock	273,915	273,077	217,500	217,500	136,000	244,000	12.20%	12.18%
01022252 - 56120 Office Supplies	1,088	394	500	500	1,322	500	0.00%	- %
01022252 - 56220 Electricity (streets lights)	69,174	76,301	55,000	83,000	95,930	75,000	36.40%	(9.64%)
01022252 - 56230 Propane	472	688	1,000	1,000	159	500	(50.00%)	(50.00%)
01022252 - 56260 Gasoline for Vehicles	5,836	5,776	9,500	9,500	4,579	9,000	(5.30%)	(5.26%)
01022252 - 56270 Diesel for Equipment	55,596	51,307	75,000	75,000	44,327	70,000	(6.70%)	(6.67%)
01022252 - 56330 Food/Bev/Related Emp Apprctn	0	1,244	0	0	1,933	1,000	0.00%	- %
Total Operating Expenses	666,411	671,595	618,100	646,418	527,525	599,000	(3.09%)	(7.34%)
01022253 - 57400 Machinery and Equipment	845,776	34,987	459,187	459,616	145,954	0	(100.00%)	(100.00%)
Total Capital Outlay	845,776	34,987	459,187	459,616	145,954	0	(100.00%)	(100.00%)
Total Streets and Roads	2,946,073	2,274,215	2,787,227	2,787,973	1,952,394	2,259,471	(18.93%)	(18.96%)

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Receiving and Supply								
01022351 - 51100 Salaries and Wages	132,756	136,713	159,701	159,701	142,939	156,157	(2.20%)	(2.22%)
01022351 - 51300 Overtime	3,140	14,791	3,150	3,150	12,341	3,075	(2.40%)	(2.38%)
01022351 - 52100 Health Insurance Benefit	38,378	39,720	64,080	64,080	54,896	64,084	0.00%	0.01%
01022351 - 52200 FICA & Medicare Emplr Match	10,386	11,590	12,457	12,457	11,879	12,184	(2.20%)	(2.19%)
01022351 - 52300 PERS Employer Contribution	36,320	42,101	47,300	47,300	32,415	46,712	(1.20%)	(1.24%)
01022351 - 52400 Unemployment Insurance	679	708	894	894	881	928	3.80%	3.80%
01022351 - 52500 Workers Compensation	4,902	5,209	7,940	7,940	3,700	6,256	(21.20%)	(21.21%)
01022351 - 52900 Other Employee Benefits	982	737	1,303	1,303	295	1,303	0.00%	- %
Total Personnel Expenses	227,543	251,569	296,825	296,825	259,345	290,699	(2.06%)	(2.06%)
01022352 - 53260 Training Services	0	0	1,200	1,200	361	1,200	0.00%	- %
01022352 - 53300 Other Professional Svcs	1,006	428	700	700	318	700	0.00%	- %
01022352 - 54300 Repair/Maintenance Services	0	0	700	700	1,813	700	0.00%	- %
01022352 - 54420 Equipment Rental	1,212	1,212	1,250	1,250	1,212	1,250	0.00%	- %
01022352 - 55310 Telephone / Fax/TV	846	876	1,000	1,000	707	1,200	20.00%	20.00%
01022352 - 55903 Travel and Related Costs	0	0	1,000	1,000	0	1,000	0.00%	- %
01022352 - 56100 General Supplies	2,029	984	1,800	1,800	1,948	1,600	(11.10%)	(11.11%)
01022352 - 56101 Safety Related Items	692	354	700	700	136	700	0.00%	- %
01022352 - 56120 Office Supplies	2,450	1,450	2,100	2,139	2,120	2,000	(4.80%)	(6.48%)
01022352 - 56260 Gasoline for Vehicles	1,379	1,459	1,300	1,300	1,372	1,500	15.40%	15.38%
01022352 - 56270 Diesel for Equipment	113	72	600	600	185	500	(16.70%)	(16.67%)
Total Operating Expenses	9,726	6,835	12,350	12,389	10,171	12,350	0.00%	(0.31%)
Total Receiving and Supply	237,269	258,404	309,175	309,214	269,515	303,049	(1.98%)	(1.99%)

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Veh & Equip Maintenance								
01022851 - 51100 Salaries and Wages	385,164	454,239	431,408	431,408	431,459	436,092	1.10%	1.09%
01022851 - 51200 Temporary Employees	73	0	0	0	0	0	0.00%	- %
01022851 - 51300 Overtime	6,581	10,644	15,422	15,422	6,837	15,422	0.00%	- %
01022851 - 52100 Health Insurance Benefit	101,664	114,589	144,607	144,607	133,929	144,612	0.00%	- %
01022851 - 52200 FICA & Medicare Emplr Match	29,955	35,563	34,180	34,180	33,529	34,542	1.10%	1.06%
01022851 - 52300 PERS Employer Contribution	106,293	136,353	132,070	132,070	92,085	131,499	(0.40%)	(0.43%)
01022851 - 52400 Unemployment Insurance	1,765	2,317	2,010	2,010	2,001	2,090	4.00%	3.98%
01022851 - 52500 Workers Compensation	12,229	15,149	16,534	16,534	8,686	13,028	(21.20%)	(21.20%)
01022851 - 52900 Other Employee Benefits	2,036	1,566	2,822	2,822	159	2,816	(0.20%)	(0.21%)
Total Personnel Expenses	645,758	770,420	779,053	779,053	708,685	780,101	0.13%	0.13%
01022852 - 53260 Training Services	1,052	0	5,000	5,000	0	5,000	0.00%	- %
01022852 - 53300 Other Professional Svcs	4,863	3,392	5,900	5,900	0	5,000	(15.30%)	(15.25%)
01022852 - 54210 Solid Waste	13,413	9,047	15,000	15,000	6,334	15,000	0.00%	- %
01022852 - 54300 Repair/Maintenance Services	1,269	15,043	10,000	10,000	2,730	10,000	0.00%	- %
01022852 - 55310 Telephone / Fax/TV	138	881	1,500	1,500	1,022	1,500	0.00%	- %
01022852 - 55903 Travel and Related Costs	1,598	0	5,000	5,000	0	5,000	0.00%	- %
01022852 - 56100 General Supplies	62,214	105,349	80,000	80,929	55,940	78,250	(2.20%)	(3.31%)
01022852 - 56101 Safety Related Items	5,800	6,872	7,100	7,809	4,764	6,500	(8.50%)	(16.76%)
01022852 - 56120 Office Supplies	396	826	400	400	489	400	0.00%	- %
01022852 - 56130 Machinery / Vehicle Parts	155,518	294,009	287,400	297,815	195,554	281,750	(2.00%)	(5.39%)
01022852 - 56150 Computer Hardware / Software	5,347	6,525	5,364	5,364	17,840	6,525	21.60%	21.64%
01022852 - 56230 Propane	278	450	750	750	78	750	0.00%	- %
01022852 - 56260 Gasoline for Vehicles	3,818	3,369	3,000	3,000	2,580	3,000	0.00%	- %
Total Operating Expenses	255,706	445,763	426,414	438,467	287,330	418,675	(1.81%)	(4.51%)
01022853 - 57400 Machinery and Equipment	39,086	0	0	0	0	260,000	0.00%	- %
Total Capital Outlay	39,086	0	0	0	0	260,000	0.00%	- %
Total Veh & Equip Maintenance	940,549	1,216,183	1,205,467	1,217,520	996,015	1,458,776	21.01%	19.82%

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Public Works								
Facilities Maintenance								
01022951 - 51100 Salaries and Wages	469,366	480,224	486,321	466,610	471,987	458,731	(5.70%)	(1.69%)
01022951 - 51200 Temporary Employees	28,710	26,063	20,748	40,459	31,324	40,459	95.00%	- %
01022951 - 51300 Overtime	21,097	16,204	22,690	22,690	34,132	20,114	(11.40%)	(11.35%)
01022951 - 52100 Health Insurance Benefit	123,266	125,683	157,161	157,161	147,754	155,747	(0.90%)	(0.90%)
01022951 - 52200 FICA & Medicare Emplr Match	39,692	39,971	40,528	40,528	41,115	39,729	(2.00%)	(1.97%)
01022951 - 52300 PERS Employer Contribution	131,261	145,282	143,589	143,589	104,211	139,335	(3.00%)	(2.96%)
01022951 - 52400 Unemployment Insurance	2,392	2,714	2,598	2,598	2,628	2,656	2.20%	2.23%
01022951 - 52500 Workers Compensation	21,283	23,824	23,138	23,138	14,056	18,233	(21.20%)	(21.20%)
01022951 - 52900 Other Employee Benefits	3,101	2,267	3,659	3,659	361	3,647	(0.30%)	(0.33%)
Total Personnel Expenses	840,168	862,233	900,432	900,432	847,568	878,651	(2.42%)	(2.42%)
01022952 - 53240 Engineering/Architectural Svcs	0	0	3,000	3,000	0	3,000	0.00%	- %
01022952 - 53260 Training Services	1,934	0	17,000	17,000	0	17,000	0.00%	- %
01022952 - 53300 Other Professional Svcs	39,778	7,221	9,000	9,000	20,144	9,000	0.00%	- %
01022952 - 53420 Sampling / Testing	0	0	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	784	679	6,285	6,285	268	6,285	0.00%	- %
01022952 - 54300 Repair/Maintenance Services	98,270	182,471	120,100	168,850	112,824	180,100	50.00%	6.66%
01022952 - 54500 Construction Services	0	0	15,000	15,000	0	15,000	0.00%	- %
01022952 - 55310 Telephone / Fax/TV	2,021	1,947	5,000	5,000	1,671	5,000	0.00%	- %
01022952 - 55903 Travel and Related Costs	11,953	827	20,000	20,000	5,195	20,000	0.00%	- %
01022952 - 55906 Membership Dues	208	551	544	544	533	544	0.00%	- %
01022952 - 56100 General Supplies	58,402	61,285	41,704	61,672	99,232	65,000	55.90%	5.40%
01022952 - 56101 Safety Related Items	8,862	10,959	12,320	12,320	5,205	12,320	0.00%	- %
01022952 - 56120 Office Supplies	1,372	1,092	550	550	0	750	36.40%	36.36%
01022952 - 56140 Facility Maintenance Supplies	96,988	68,932	93,700	95,311	87,509	93,700	0.00%	(1.69%)
01022952 - 56150 Computer Hardware / Software	1,988	40,560	14,000	14,000	7,197	2,000	(85.70%)	(85.71%)
01022952 - 56220 Electricity	2,687	4,125	2,800	2,800	3,482	4,000	42.90%	42.86%
01022952 - 56230 Propane	729	1,271	550	550	58	750	36.40%	36.36%
01022952 - 56260 Gasoline for Vehicles	7,858	6,344	8,000	8,000	7,058	8,000	0.00%	- %
01022952 - 56270 Diesel for Equipment	19	45	1,000	1,000	107	300	(70.00%)	(70.00%)
01022952 - 56400 Books and Periodicals	0	0	500	500	0	500	0.00%	- %
Total Operating Expenses	333,851	388,310	379,153	449,482	350,483	451,349	19.04%	0.42%
01022953 - 57400 Machinery and Equipment	108,675	26,400	0	0	0	0	0.00%	- %
Total Capital Outlay	108,675	26,400	0	0	0	0	0.00%	- %
Total Facilities Maintenance	1,282,694	1,276,943	1,279,585	1,349,914	1,198,052	1,330,000	3.94%	(1.48%)

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Parks, Culture & Recreation								
PCR Administration								
01023151 - 51100 Salaries and Wages	120,866	126,960	134,047	134,047	131,286	138,009	3.00%	2.96%
01023151 - 52100 Health Insurance Benefit	20,946	22,933	31,260	31,260	30,236	31,260	0.00%	- %
01023151 - 52200 FICA & Medicare Emplr Match	9,260	9,730	10,255	10,255	10,067	10,557	2.90%	2.94%
01023151 - 52300 PERS Employer Contribution	33,653	38,474	40,737	40,737	28,162	40,952	0.50%	0.53%
01023151 - 52400 Unemployment Insurance	382	406	436	436	452	452	3.70%	3.67%
01023151 - 52500 Workers Compensation	320	385	504	504	333	396	(21.40%)	(21.43%)
01023151 - 52900 Other Employee Benefits	49	40	40	40	80	40	0.00%	- %
Total Personnel Expenses	185,476	198,928	217,279	217,279	200,617	221,666	2.02%	2.02%
01023152 - 53260 Training Services	1,727	0	1,400	1,400	0	400	(71.40%)	(71.43%)
01023152 - 53264 Education Reimbursement	0	0	0	0	10,157	0	0.00%	- %
01023152 - 53300 Other Professional Svcs	1,230	140	8,000	8,000	0	4,000	(50.00%)	(50.00%)
01023152 - 55310 Telephone / Fax/TV	6,132	6,046	8,000	8,000	5,045	8,000	0.00%	- %
01023152 - 55901 Advertising	1,500	1,500	1,000	1,000	299	500	(50.00%)	(50.00%)
01023152 - 55902 Printing and Binding	4,642	2,037	8,500	8,500	4,887	8,500	0.00%	- %
01023152 - 55903 Travel and Related Costs	10,692	728	13,000	13,000	0	10,000	(23.10%)	(23.08%)
01023152 - 55906 Membership Dues	1,182	1,090	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	137	0	0	0	334	0	0.00%	- %
01023152 - 56101 Safety Related Items	0	415	0	0	0	0	0.00%	- %
01023152 - 56120 Office Supplies	0	0	50	50	0	50	0.00%	- %
01023152 - 56260 Gasoline for Vehicles	1,503	1,398	2,500	2,500	1,518	2,000	(20.00%)	(20.00%)
01023152 - 56320 Business Meals	0	0	150	150	0	100	(33.30%)	(33.33%)
01023152 - 56330 Food/Bev/Related Emp Apprctn	4,833	1,674	3,500	3,500	850	2,500	(28.60%)	(28.57%)
Total Operating Expenses	33,579	15,028	48,400	48,400	23,966	38,350	(20.76%)	(20.76%)
Total PCR Administration	219,055	213,955	265,679	265,679	224,583	260,016	(2.13%)	(2.13%)

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Parks, Culture & Recreation								
Recreation Programs								
01023251 - 51100 Salaries and Wages	261,587	310,896	328,210	328,210	283,139	355,454	8.30%	8.30%
01023251 - 51200 Temporary Employees	28,807	11,680	30,000	30,000	10,155	30,000	0.00%	- %
01023251 - 51300 Overtime	11,421	15,683	22,000	22,000	17,589	22,000	0.00%	- %
01023251 - 52100 Health Insurance Benefit	96,076	110,921	156,300	156,300	129,762	156,300	0.00%	- %
01023251 - 52200 FICA & Medicare Emplr Match	23,081	25,964	29,087	29,087	23,782	31,170	7.20%	7.16%
01023251 - 52300 PERS Employer Contribution	73,201	87,645	101,868	101,868	62,558	102,209	0.30%	0.33%
01023251 - 52400 Unemployment Insurance	2,002	2,241	2,480	2,480	2,038	2,560	3.20%	3.23%
01023251 - 52500 Workers Compensation	3,645	4,772	6,233	6,233	2,865	4,911	(21.20%)	(21.21%)
01023251 - 52900 Other Employee Benefits	147	160	200	200	120	200	0.00%	- %
Total Personnel Expenses	499,967	569,963	676,378	676,378	532,009	704,804	4.20%	4.20%
01023252 - 53260 Training Services	1,328	324	2,000	2,000	724	1,400	(30.00%)	(30.00%)
01023252 - 53300 Other Professional Svcs	15,305	9,537	20,340	27,540	15,849	18,393	(9.60%)	(33.21%)
01023252 - 55903 Travel and Related Costs	3,625	0	21,000	21,000	4,326	13,000	(38.10%)	(38.10%)
01023252 - 55908 Employee Moving Costs	0	1,142	0	0	0	0	0.00%	- %
01023252 - 56100 General Supplies	60,335	44,308	65,000	72,985	36,560	48,500	(25.40%)	(33.55%)
01023252 - 56101 Safety Related Items	236	0	200	200	0	200	0.00%	- %
01023252 - 56120 Office Supplies	0	249	0	0	0	0	0.00%	- %
01023252 - 56150 Computer Hardware / Software	174	3,131	180	180	265	180	0.00%	- %
01023252 - 56310 Food / Bev & Related for Progs	15,811	7,169	19,500	19,500	12,600	20,550	5.40%	5.38%
01023252 - 56330 Food/Bev/Related Emp Apprctn	418	742	200	200	612	200	0.00%	- %
Total Operating Expenses	97,232	66,601	128,420	143,605	70,936	102,423	(20.24%)	(28.68%)
Total Recreation Programs	597,199	636,565	804,798	819,983	602,945	807,227	0.30%	(1.56%)

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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Community Center Operations								
01023351 - 51100 Salaries and Wages	274,279	307,919	359,672	359,672	286,989	375,009	4.30%	4.26%
01023351 - 51300 Overtime	7,975	6,777	20,000	20,000	11,666	20,000	0.00%	- %
01023351 - 52100 Health Insurance Benefit	93,931	109,860	156,300	156,300	142,584	156,300	0.00%	- %
01023351 - 52200 FICA & Medicare Emplr Match	21,581	24,074	29,044	29,044	22,847	30,216	4.00%	4.04%
01023351 - 52300 PERS Employer Contribution	63,602	70,491	85,504	85,504	52,154	84,030	(1.70%)	(1.72%)
01023351 - 52400 Unemployment Insurance	2,386	2,573	3,055	3,055	2,426	3,119	2.10%	2.09%
01023351 - 52500 Workers Compensation	727	825	1,369	1,369	538	1,078	(21.30%)	(21.26%)
01023351 - 52900 Other Employee Benefits	196	200	200	200	160	200	0.00%	- %
Total Personnel Expenses	464,676	522,719	655,144	655,144	519,364	669,952	2.26%	2.26%
01023352 - 53260 Training Services	748	375	1,000	1,000	0	500	(50.00%)	(50.00%)
01023352 - 53300 Other Professional Svs	110	5,278	1,000	2,780	942	1,000	0.00%	(64.03%)
01023352 - 54110 Water / Sewerage	8,837	5,637	15,600	15,600	7,704	17,160	10.00%	10.00%
01023352 - 54210 Solid Waste	7,486	7,874	13,600	13,600	12,146	14,750	8.50%	8.46%
01023352 - 54230 Custodial Services/Supplies	66,886	59,522	74,000	74,042	58,275	74,000	0.00%	(0.06%)
01023352 - 54300 Repair/Maintenance Services	8,005	1,653	3,500	3,500	0	1,500	(57.10%)	(57.14%)
01023352 - 54410 Buildings / Land Rental	3,240	4,414	4,200	4,200	2,226	4,200	0.00%	- %
01023352 - 55310 Telephone / Fax/TV	11,888	13,817	10,000	10,000	11,714	10,000	0.00%	- %
01023352 - 55903 Travel and Related Costs	8,602	0	8,500	8,500	0	4,000	(52.90%)	(52.94%)
01023352 - 55904 Banking / Credit Card Fees	5,830	4,393	7,000	7,000	5,422	7,000	0.00%	- %
01023352 - 55905 Postal Services	50	225	90	90	50	90	0.00%	- %
01023352 - 55907 Permit Fees	380	380	1,500	1,500	380	1,500	0.00%	- %
01023352 - 56100 General Supplies	20,304	48,650	48,000	51,137	23,920	38,000	(20.80%)	(25.69%)
01023352 - 56101 Safety Related Items	0	1,538	3,500	3,500	0	3,500	0.00%	- %
01023352 - 56120 Office Supplies	3,666	6,213	6,000	6,088	3,293	6,000	0.00%	(1.44%)
01023352 - 56150 Computer Hardware / Software	172	897	1,000	1,000	499	1,000	0.00%	- %
01023352 - 56160 Uniforms	2,112	942	1,000	1,000	0	1,000	0.00%	- %
01023352 - 56220 Electricity	62,549	78,895	75,000	75,000	87,445	75,000	0.00%	- %
01023352 - 56240 Heating Oil	56,835	52,484	70,000	70,000	70,827	60,000	(14.30%)	(14.29%)
01023352 - 56330 Food/Bev/Related Emp Apprctn	0	110	200	200	122	200	0.00%	- %
Total Operating Expenses	267,699	293,295	344,690	349,737	284,963	320,400	(7.05%)	(8.39%)
01023353 - 57300 Improvements & Infrastructure	0	53,499	50,000	25,000	0	50,000	0.00%	100.00%
Total Capital Outlay	0	53,499	50,000	25,000	0	50,000	0.00%	100.00%
Total Community Center Operations	732,375	869,513	1,049,834	1,029,881	804,327	1,040,352	(0.90%)	1.02%

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Parks, Culture & Recreation								
Library								
01023451 - 51100 Salaries and Wages	277,295	309,831	344,188	344,188	309,586	328,059	(4.70%)	(4.69%)
01023451 - 51200 Temporary Employees	9,473	6,596	10,530	10,530	10,636	10,530	0.00%	- %
01023451 - 51300 Overtime	2,818	2,284	8,000	8,000	4,371	8,000	0.00%	- %
01023451 - 52100 Health Insurance Benefit	84,915	90,566	125,040	125,040	113,866	125,040	0.00%	- %
01023451 - 52200 FICA & Medicare Emplr Match	22,144	24,381	27,748	27,748	24,831	26,512	(4.50%)	(4.45%)
01023451 - 52300 PERS Employer Contribution	63,626	76,718	82,783	82,783	51,203	80,299	(3.00%)	(3.00%)
01023451 - 52400 Unemployment Insurance	2,079	2,268	2,402	2,402	2,314	2,451	2.00%	2.04%
01023451 - 52500 Workers Compensation	750	903	1,179	1,179	541	928	(21.30%)	(21.29%)
01023451 - 52900 Other Employee Benefits	196	160	160	160	120	160	0.00%	- %
Total Personnel Expenses	463,296	513,708	602,030	602,030	517,470	581,979	(3.33%)	(3.33%)
01023452 - 53260 Training Services	0	1,399	1,600	1,600	504	1,000	(37.50%)	(37.50%)
01023452 - 53300 Other Professional Svcs	1,061	166	600	600	675	600	0.00%	- %
01023452 - 54110 Water / Sewerage	1,670	1,205	1,920	1,920	1,092	2,220	15.60%	15.63%
01023452 - 54210 Solid Waste	4,297	4,475	4,900	4,900	3,874	5,600	14.30%	14.29%
01023452 - 54230 Custodial Services/Supplies	35,059	36,491	37,000	37,000	31,184	37,000	0.00%	- %
01023452 - 54300 Repair/Maintenance Services	986	1,313	1,500	1,500	0	500	(66.70%)	(66.67%)
01023452 - 55310 Telephone / Fax/TV	2,977	3,043	3,500	3,500	2,306	2,000	(42.90%)	(42.86%)
01023452 - 55320 Network / Internet	4,800	7,200	7,400	7,400	7,219	7,200	(2.70%)	(2.70%)
01023452 - 55902 Printing and Binding	0	0	500	0	0	0	(100.00%)	- %
01023452 - 55903 Travel and Related Costs	439	0	10,500	3,500	375	6,500	(38.10%)	85.71%
01023452 - 55905 Postal Services	3,486	2,461	3,350	3,350	3,094	3,350	0.00%	- %
01023452 - 55906 Membership Dues	802	625	1,500	1,500	950	800	(46.70%)	(46.67%)
01023452 - 55907 Permit Fees	439	439	500	500	439	500	0.00%	- %
01023452 - 56100 General Supplies	7,649	15,074	14,000	14,335	6,400	8,400	(40.00%)	(41.40%)
01023452 - 56101 Safety Related Items	155	1,167	500	500	27	150	(70.00%)	(70.00%)
01023452 - 56120 Office Supplies	2,470	9,564	8,500	8,680	9,804	8,680	2.10%	- %
01023452 - 56150 Computer Hardware / Software	524	12,093	3,000	3,000	8,184	1,000	(66.70%)	(66.67%)
01023452 - 56220 Electricity	19,285	24,024	30,000	30,000	23,764	30,000	0.00%	- %
01023452 - 56240 Heating Oil	16,044	13,806	15,400	15,400	14,660	16,800	9.10%	9.09%
01023452 - 56310 Food/Bev/Related for Programs	553	0	2,000	1,500	663	1,000	(50.00%)	(33.33%)
01023452 - 56330 Food/Bev/Related Emp Apprctn	52	200	500	500	250	200	(60.00%)	(60.00%)
01023452 - 56400 Books and Periodicals	43,611	49,263	66,720	78,139	54,926	64,380	(3.50%)	(17.61%)
01023452 - 56451 Grants - Telecommunications	74,948	106,560	106,560	110,060	82,200	106,560	0.00%	(3.18%)
01023452 - 56452 Grants-Circulating Materials	13,000	13,000	13,000	15,500	8,242	13,000	0.00%	(16.13%)
01023452 - 56453 Grants-Travel	1,060	0	3,700	3,700	1,163	2,450	(33.80%)	(33.78%)
Total Operating Expenses	235,368	303,568	338,650	348,584	261,995	319,890	(5.54%)	(8.23%)
Total Library	698,663	817,276	940,680	950,614	779,465	901,869	(4.13%)	(5.13%)

City of Unalaska
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Expenditures
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Aquatics Center								
01023551 - 51100 Salaries and Wages	206,834	242,419	246,245	246,245	235,931	249,388	1.30%	1.28%
01023551 - 51200 Temporary employees	1,088	1,229	0	0	0	0	0.00%	- %
01023551 - 51300 Overtime	5,995	5,101	2,500	2,500	10,895	5,000	100.00%	100.00%
01023551 - 52100 Health Insurance Benefit	55,755	65,502	93,780	93,780	80,147	93,780	0.00%	- %
01023551 - 52200 FICA & Medicare Emplr Match	16,363	19,029	19,026	19,026	18,882	19,459	2.30%	2.28%
01023551 - 52300 PERS Employer Contribution	37,596	47,823	52,059	52,059	35,255	52,574	1.00%	0.99%
01023551 - 52400 Unemployment Insurance	1,856	2,028	2,046	2,046	1,951	2,093	2.30%	2.30%
01023551 - 52500 Workers Compensation	8,896	11,107	13,171	13,171	6,568	10,378	(21.20%)	(21.21%)
01023551 - 52900 Other employee benefits	98	120	120	120	120	120	0.00%	- %
Total Personnel Expenses	334,481	394,358	428,947	428,947	389,749	432,792	0.90%	0.90%
01023552 - 53260 Training Services	3,049	2,330	7,000	7,000	2,252	4,000	(42.90%)	(42.86%)
01023552 - 53300 Other Professional Svcs	1,870	4,307	3,500	3,500	2,485	3,500	0.00%	- %
01023552 - 53420 Sampling / Testing	0	0	600	600	0	1,200	100.00%	100.00%
01023552 - 54210 Solid Waste	28	56	0	0	0	0	0.00%	- %
01023552 - 54230 Custodial Services/Supplies	1,759	2,299	1,600	1,600	1,215	6,600	312.50%	312.50%
01023552 - 55310 Telephone and Fax/TV	932	957	1,200	1,200	765	1,200	0.00%	- %
01023552 - 55903 Travel and Related Costs	0	0	8,000	8,000	5,310	4,000	(50.00%)	(50.00%)
01023552 - 55906 Membership dues	0	0	500	500	0	500	0.00%	- %
01023552 - 56100 General supplies	26,935	49,886	26,000	29,285	17,863	21,500	(17.30%)	(26.58%)
01023552 - 56101 Safety Related Items	480	623	1,500	1,500	290	1,500	0.00%	- %
01023552 - 56115 Chemicals	10,689	21,739	14,000	14,000	21,624	14,000	0.00%	- %
01023552 - 56120 Office Supplies	1,835	667	1,800	1,800	0	1,800	0.00%	- %
01023552 - 56150 Computer Hardware / Software	1,164	134	2,000	2,000	5,498	2,000	0.00%	- %
01023552 - 56160 Uniforms	1,088	792	1,500	1,500	28	1,500	0.00%	- %
01023552 - 56310 Food/Bev/Related for Programs	2,112	365	3,000	3,000	1,711	3,000	0.00%	- %
01023552 - 56330 Food/Bev/Related Emp Apprctn	792	866	800	800	669	800	0.00%	- %
Total Operating Expenses	52,733	85,021	73,000	76,285	59,709	67,100	(8.08%)	(12.04%)
Total Aquatics Center	387,213	479,379	501,947	505,232	449,458	499,892	(0.41%)	(1.06%)

City of Unalaska
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Parks								
01023652 - 54110 Water / Sewerage	9,264	11,505	9,500	9,500	21,782	10,450	10.00%	10.00%
01023652 - 54210 Solid Waste	1,993	2,209	2,100	2,100	2,968	2,100	0.00%	- %
01023652 - 54410 Buildings/Land Rental	19,500	20,500	21,500	21,500	21,600	21,600	0.50%	0.47%
01023652 - 56100 General Supplies	3,003	5,596	3,400	3,400	(160)	3,400	0.00%	- %
01023652 - 56220 Electricity	2,035	2,004	6,000	6,000	2,028	6,000	0.00%	- %
Total Operating Expenses	35,796	41,814	42,500	42,500	48,218	43,550	2.47%	2.47%
Total Parks	35,796	41,814	42,500	42,500	48,218	43,550	2.47%	2.47%

City of Unalaska
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Expenditures
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other Expenses								
Grants to Non-Profits								
01029154 - 58420 IFHS Mental Health Programs	180,000	161,260	151,748	151,748	151,748	136,000	(10.40%)	(10.38%)
01029154 - 58430 USAFV Domestic Violence Shelte	238,985	208,074	252,457	252,457	252,457	237,457	(5.90%)	(5.94%)
01029154 - 58440 Unalaska Seniors	57,467	65,000	65,000	65,000	65,000	65,000	0.00%	- %
01029154 - 58450 Unalaska Community Brdcstng	108,642	126,350	106,350	106,350	106,350	109,000	2.50%	2.49%
01029154 - 58460 Museum of the Aleutians	317,813	347,813	317,813	317,813	317,813	317,813	0.00%	- %
01029154 - 58470 Aleutians Arts Council	10,000	9,500	0	0	0	0	0.00%	- %
01029154 - 58471 Ak State Firefighters Assoc	0	0	0	0	0	20,000	0.00%	- %
01029154 - 58472 Rusting Man Foundation	0	0	0	0	0	250,000	0.00%	- %
01029154 - 58475 UAF Alaska Sea Grant	13,508	14,728	0	0	0	0	0.00%	- %
01029154 - 58479 Qawalangin Culture Camp	0	0	39,000	39,000	39,000	35,152	(9.90%)	(9.87%)
01029154 - 58480 Qawalangin Tribe/APIA	24,000	24,000	60,000	60,000	60,000	0	(100.00%)	(100.00%)
01029154 - 58481 APIA	205,350	145,000	142,000	142,000	142,000	96,000	(32.40%)	(32.39%)
01029154 - 58483 ROSSIA	100,000	0	0	0	0	0	0.00%	- %
Total Other Expenses	1,255,764	1,101,725	1,134,368	1,134,368	1,134,368	1,266,422	11.64%	11.64%
Total Grants to Non-Profits	1,255,764	1,101,725	1,134,368	1,134,368	1,134,368	1,266,422	11.64%	11.64%

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Expenditures
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other Expenses								
Education								
01029254 - 58600 School Support	4,331,956	4,344,274	4,699,189	4,699,189	4,699,189	5,004,910	6.50%	6.51%
Total Other Expenses	4,331,956	4,344,274	4,699,189	4,699,189	4,699,189	5,004,910	6.51%	6.51%
Total Education	4,331,956	4,344,274	4,699,189	4,699,189	4,699,189	5,004,910	6.51%	6.51%

City of Unalaska
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Expenditures
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other Expenses								
Debt Service								
01029354 - 59100 Interest Expense	7,700	0	0	0	0	0	0.00%	- %
01029354 - 59200 Principal Payment	385,000	0	0	0	0	0	0.00%	- %
Total Other Expenses	392,700	0	0	0	0	0	0.00%	- %
Total Debt Service	392,700	0	0	0	0	0	0.00%	- %

City of Unalaska
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Expenditures
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Transfers Out								
01029854 - 59920 Transfers To Govt Capt Project	9,980,668	1,549,764	1,896,013	1,848,936	1,811,740	2,140,730	12.90%	15.78%
01029854 - 59930 Transfers To Enterprise Oper	158,000	0	0	0	0	0	0.00%	- %
01029854 - 59940 Transfers To Enterpr Capt Proj	1,313,242	(129,492)	3,494,500	3,494,500	3,356,100	3,494,500	0.00%	- %
Total Other Expenses	11,451,909	1,420,272	5,390,513	5,343,436	5,167,840	5,635,230	4.54%	5.46%
Total Transfers Out	11,451,909	1,420,272	5,390,513	5,343,436	5,167,840	5,635,230	4.54%	5.46%
General Fund Expenditures Total	35,633,462	26,606,872	34,794,007	35,216,964	29,441,581	35,650,516	2.46%	1.23%

City of Unalaska
FY2023 Special Revenue Funds Budget Summary
Draft as of 6/6/2022

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
1% Sales Tax								
REVENUES								
11010040 - 41310 1% Capital Sales tax	3,546,641	3,548,165	3,000,000	3,000,000	3,056,199	3,825,000	27.50%	27.50%
11029954 - 49900 Appropriated Fund Balance	-	-	1,860,000	1,860,000	-	35,000	(98.12)%	(98.12)%
Total Revenues	3,546,641	3,548,165	4,860,000	4,860,000	3,056,199	3,860,000	(20.58)%	(20.58)%
EXPENDITURES								
11029954 - 59920 Transfers To Govt Capt Project	3,201,662	862,135	1,000,000	1,000,000	1,000,000	-	- %	- %
11029954 - 59930 Transfers To Proprietary Op	1,042,870	1,009,265	-	-	-	-	- %	- %
11029954 - 59940 Transfers To Enterpr Capt Proj	-	-	3,860,000	3,860,000	3,860,000	3,860,000	- %	- %
Total Expenditures	4,244,532	1,871,400	4,860,000	4,860,000	4,860,000	3,860,000	(20.58)%	(20.58)%
1% Sales Tax Fund Net	(697,891)	1,676,765	-	-	(1,803,801)	-		

Bed Tax								
REVENUES								
12010040 - 41420 City Bed Tax	166,311	45,108	125,000	125,000	245,714	175,000	40.00%	40.00%
12010040 - 41942 City Bed Tax Penalty / Int	-	24	-	-	51	-	- %	- %
12010049 - 49900 Appropriated Fund Balance	-	-	85,000	85,000	-	35,000	(58.82)%	(58.82)%
Total Revenues	166,311	45,133	210,000	210,000	245,765	210,000	- %	- %
EXPENDITURES								
12029154 - 58490 Unalaska CVB	200,000	210,000	210,000	210,000	210,000	210,000	- %	- %
Total Expenditures	200,000	210,000	210,000	210,000	210,000	210,000	- %	- %
Bed Tax Fund Net	(33,689)	(164,867)	-	-	35,765	-		

City of Unalaska
FY2023 Special Revenue Funds Budget Summary
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
E911 Enhancement								
REVENUES								
14011040 - 41425 E911 Enhancement Tax	-	-	-	55,000	46,927	75,000	- %	36.36%
Total Revenues	-	-	-	55,000	46,927	75,000	- %	36.36%
EXPENDITURES								
14021052 - 53260 Training Services	-	-	-	6,000	-	8,200	- %	36.67%
14021052 - 53300 Other Professional	-	-	-	1,000	-	1,350	- %	35.00%
14021052 - 54300 Repair/Maintenance Services	-	-	-	1,500	-	2,050	- %	36.67%
14021052 - 55903 Travel and Related Costs	-	-	-	3,500	-	4,700	- %	34.29%
14021052 - 56100 General Supplies	-	-	-	6,000	-	8,200	- %	36.67%
14021052 - 56150 Computer Hardware / Software	-	-	-	18,500	-	25,250	- %	36.49%
14021053 - 57400 Machinery and Equipment	-	-	-	18,500	-	25,250	- %	36.49%
Total Expenditures	-	-	-	55,000	-	75,000	- %	36.36%
E911 Enhancement Fund Net	-	-	-	-	46,927	-		

Tobacco Tax

REVENUES								
15010040 - 41430 Tobacco Tax	-	-	-	-	153,187	750,000	- %	- %
Total Revenues	-	-	-	-	153,187	750,000	- %	- %
EXPENDITURES								
15029154 - 58420 IFHS Mental Health Programs	-	-	-	-	-	44,000	- %	- %
15029154 - 58481 APIA	-	-	-	-	-	44,000	- %	- %
Total Expenditures	-	-	-	-	-	88,000	- %	- %
Tobacco Tax Fund Net	-	-	-	-	153,187	662,000		

City of Unalaska
FY2023 Electric Budget Summary
Draft as of 6/6/2022

Electric Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	214,965	311,889	166,978	166,978	-	145,573	(12.82%)	(12.82%)
Charges for Services	16,488,294	12,788,660	11,487,017	11,487,017	15,889,973	16,467,477	43.36%	43.36%
Non-recurring Revenues	5,000	-	-	-	-	-	0.00%	0.00%
Total Revenues	16,708,258	13,100,549	11,653,995	11,653,995	15,889,973	16,613,050	42.55%	42.55%
Operating Expenditures (excl depr.)								
Utility Administration	465,859	1,110,234	1,191,469	1,212,385	980,656	1,224,516	2.77%	1.00%
Electric Production	9,646,241	7,373,014	8,212,923	12,353,615	10,557,359	12,227,482	48.88%	(1.02%)
Electric Line Repair & Maint	934,448	625,464	1,265,930	1,373,785	677,958	1,199,561	(5.24%)	(12.68%)
Veh & Equip Maintenance	35,494	36,815	65,990	66,220	38,747	62,557	(5.20%)	(5.53%)
Facilities Maintenance	89,530	85,292	133,699	133,699	75,380	126,078	(5.70%)	(5.70%)
Total Operating Expend. (excl depr.)	11,171,572	9,230,819	10,870,011	15,139,703	12,330,101	14,840,194	36.52%	(1.98%)
Operating profit - cash basis	5,536,686	3,869,730	783,984	(3,485,709)	3,559,873	1,772,856		
Depreciation	3,037,151	3,426,465	3,622,866	3,622,866	3,098,058	3,656,123	0.92%	0.92%
Total Operating profit - accrual ba	2,499,535	443,265	(2,838,882)	(7,108,575)	461,815	(1,883,266)		
Non-operating items								
Bad Debt Expense	(25)	-	-	-	-	-	- %	- %
Allocations IN-Debit	(157,116)	(131,568)	(157,116)	(157,116)	(87,712)	(157,116)	- %	- %
Interest Expense	(999,898)	(970,640)	(866,719)	(866,719)	(868,871)	(830,369)	(4.19%)	(4.19%)
Issuance Costs	-	(35,956)	-	-	-	-	- %	- %
Capital Project Transfers	(3,134,692)	(681,947)	(715,000)	(715,000)	(31,073)	(883,112)	23.51%	23.51%
Total Non-Operating Items	(4,291,730)	(1,820,111)	(1,738,835)	(1,738,835)	(987,655)	(1,870,597)	7.58%	7.58%
Net Profit (Loss)	(1,792,196)	(1,376,846)	(4,577,717)	(8,847,410)	(525,840)	(3,753,863)		
Appropriation of Net Assets	-	-	4,577,717	8,677,717	-	3,753,863		
Electric Proprietary Fund Net	(1,792,196)	(1,376,846)	-	(169,693)	(525,840)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	750,473	474,043	0	4,643,607	5,868,123	28.81%
Electric Production	1,396,152	10,831,330	0	0	12,227,482	60.04%
Electric Line Repair & Maint	951,411	248,150	0	0	1,199,561	5.89%
Veh & Equip Maintenance	48,557	14,000	0	0	62,557	0.31%
Facilities Maintenance	70,578	55,500	0	0	126,078	0.62%
Total Operating Expenditures	3,217,171	11,623,023	0	4,643,607	19,483,801	
Transfers Out	0	0	0	883,112	883,112	4.34%
	0	0	0	883,112	883,112	

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Revenues
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Intergovernmental								
50015041 - 42195 Misc. Fed Operating Grants	73,623	19,850	73,505	73,505	-	-	(100.00%)	(100.00%)
50015041 - 42355 PERS Nonemployer Contributions	141,342	292,039	93,473	93,473	-	145,573	55.74%	55.74%
Total Intergovernmental	214,965	311,889	166,978	166,978	-	145,573	(12.82%)	(12.82%)
Charges for Services								
50015042 - 44110 Residential Elec Consumption	742,626	878,671	733,025	733,025	718,939	795,000	8.45%	8.45%
50015042 - 44111 Residential COPA	525,443	490,843	408,503	408,503	776,961	834,433	104.27%	104.27%
50015042 - 44120 Small Gen Serv Consumption	586,487	626,731	565,797	565,797	580,895	615,000	8.70%	8.70%
50015042 - 44121 Small Gen Serv COPA	450,235	403,037	436,645	436,645	647,832	685,162	56.92%	56.92%
50015042 - 44130 Large Gen Serv Consumption	772,276	788,261	714,453	714,453	703,387	782,000	9.45%	9.45%
50015042 - 44131 Large Gen Serv Demand	91,592	84,692	87,851	87,851	86,343	92,000	4.72%	4.72%
50015042 - 44132 Large Gen Serv Power Factor	7,995	20,878	13,115	13,115	6,321	9,025	(31.19%)	(31.19%)
50015042 - 44133 Large Gen Serv COPA	714,239	588,063	673,942	673,942	970,652	999,707	48.34%	48.34%
50015042 - 44140 Industrial Serv Consumption	5,468,799	4,108,363	3,138,980	3,138,980	4,199,928	4,205,000	33.96%	33.96%
50015042 - 44141 Industrial Serv Demand	822,518	653,695	649,477	649,477	643,891	665,000	2.39%	2.39%
50015042 - 44142 Industrial Serv Power Factor	28,479	149,095	35,960	35,960	13,663	27,250	(24.22%)	(24.22%)
50015042 - 44143 Industrial Serv COPA	5,617,635	3,584,510	3,617,269	3,617,269	5,958,879	6,093,667	68.46%	68.46%
50015042 - 44150 Street Lights	39,652	40,287	38,502	38,502	41,004	39,250	1.94%	1.94%
50015042 - 44160 PCE Assistance	567,493	360,431	361,411	361,411	522,648	612,733	69.54%	69.54%
50015042 - 44170 Other Services	7,108	4,361	3,515	3,515	160	3,500	(0.43%)	(0.43%)
50015042 - 44180 Late Fees	8,551	5,829	8,572	8,572	18,025	8,750	2.08%	2.08%
50015042 - 47110 Interest Revenue	37,165	913	-	-	447	-	- %	- %
Total Charges for Services	16,488,294	12,788,660	11,487,017	11,487,017	15,889,973	16,467,477	43.36%	43.36%
Non-recurring Revenues								
50015049 - 49400 Gain-loss on Sale of Fixed Ass	5,000	-	-	-	-	-	- %	- %
50015049 - 49910 Bdgt'd Use of Unrest. Net Asset	-	-	4,577,717	8,677,717	-	3,753,863	(18.00%)	(56.74%)
Total Non-recurring Revenues	5,000	-	4,577,717	8,677,717	-	3,753,863	(18.00%)	(56.74%)
Electric Fund Total Revenues	16,708,258	13,100,549	16,231,712	20,331,712	15,889,973	20,366,913	25.48%	0.17%

City of Unalaska
FY2023 Electric Budget Detail
Expenditures
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Utility Administration								
50024051 - 51100 Salaries and Wages	397,104	399,768	432,666	432,666	385,641	427,003	(1.31%)	(1.31%)
50024051 - 51200 Temporary Employees	808	1,775	4,292	4,292	5,611	4,647	8.27%	8.27%
50024051 - 51300 Overtime	1,293	5,625	1,990	1,990	5,034	1,877	(5.68%)	(5.68%)
50024051 - 52100 Health Insurance Benefit	95,600	104,396	147,873	147,873	122,377	148,198	0.22%	0.22%
50024051 - 52200 FICA & Medicare Emplr Match	29,683	30,447	32,888	32,888	29,992	32,942	0.16%	0.16%
50024051 - 52300 PERS Employer Contribution	(427,654)	173,475	126,814	126,814	79,024	124,669	(1.69%)	(1.69%)
50024051 - 52400 Unemployment Insurance	1,820	1,917	2,107	2,107	1,939	2,186	3.75%	3.75%
50024051 - 52500 Workers Compensation	6,686	7,606	10,341	10,341	4,206	8,150	(21.19%)	(21.19%)
50024051 - 52900 Other Employee Benefits	480	409	801	801	80	801	- %	- %
Total Personnel Expenses	105,820	725,417	759,772	759,772	633,903	750,473	(1.22%)	(1.22%)
50024052 - 53230 Legal Services	-	113	2,000	2,000	-	2,000	- %	- %
50024052 - 53240 Engineering/Architectural Svcs	10,171	1,853	18,550	18,550	2,106	16,550	(10.78%)	(10.78%)
50024052 - 53260 Training Services	1,060	1,258	1,125	1,125	619	1,125	- %	- %
50024052 - 53264 Education Reimbursement	-	843	1,450	1,450	-	1,450	- %	- %
50024052 - 53300 Other Professional Svcs	50,615	57,469	34,149	55,025	8,537	34,149	- %	(37.94%)
50024052 - 53410 Software / Hardware Support	22,019	37,777	23,506	23,506	23,824	26,940	14.61%	14.61%
50024052 - 54110 Water / Sewerage	(360)	994	510	510	924	510	- %	- %
50024052 - 54210 Solid Waste	901	1,917	1,215	1,215	1,412	1,215	- %	- %
50024052 - 54230 Custodial Services/Supplies	4,708	5,036	4,508	4,508	5,660	4,508	- %	- %
50024052 - 54300 Repair/Maintenance Services	344	769	700	700	687	700	- %	- %
50024052 - 55200 General Insurance	159,041	194,342	228,550	228,550	211,019	267,315	16.96%	16.96%
50024052 - 55310 Telephone / Fax/TV	4,720	4,490	1,321	1,321	3,602	1,321	- %	- %
50024052 - 55320 Network / Internet	12,060	13,202	23,450	23,450	19,401	23,450	- %	- %
50024052 - 55901 Advertising	375	625	530	530	409	530	- %	- %
50024052 - 55903 Travel and Related Costs	7,933	-	2,000	2,000	-	2,000	- %	- %
50024052 - 55904 Banking / Credit Card Fees	32,210	24,357	25,000	25,000	19,056	25,000	- %	- %
50024052 - 55905 Postal Services	3,150	2,773	2,123	2,123	2,350	2,123	- %	- %
50024052 - 55906 Membership Dues	8,846	10,220	10,000	10,000	8,988	10,000	- %	- %
50024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	5,000	- %	- %
50024052 - 55999 Other	-	-	-	-	31	-	- %	- %
50024052 - 56100 General Supplies	1,455	155	800	800	19	800	- %	- %
50024052 - 56101 Safety Related Items	728	240	-	-	-	-	- %	- %
50024052 - 56120 Office Supplies	845	1,018	2,186	2,226	1,306	2,186	- %	(1.81%)
50024052 - 56140 Facility Maintenance Supplies	-	56	-	-	-	-	- %	- %
50024052 - 56150 Computer Hardware / Software	18,712	1,842	21,100	21,100	9,532	24,310	15.21%	15.21%
50024052 - 56220 Electricity	7,696	15,079	9,518	9,518	14,734	9,518	- %	- %
50024052 - 56240 Heating Oil	9,455	6,439	8,102	8,102	10,700	8,102	- %	- %
50024052 - 56260 Gasoline for Vehicles	409	359	1,963	1,963	180	900	(54.15%)	(54.15%)
50024052 - 56320 Business Meals	51	-	318	318	-	318	- %	- %
50024052 - 56330 Food/Bev/Related Emp Apprctn	2,648	1,067	1,623	1,623	1,032	1,623	- %	- %
50024052 - 56400 Books and Periodicals	247	527	400	400	629	400	- %	- %
Total Operating Expenses	360,039	384,817	431,697	452,613	346,754	474,043	9.81%	4.73%
50024054 - 58100 Depreciation	3,037,151	3,426,465	3,622,866	3,622,866	3,098,058	3,656,123	0.92%	0.92%
50024054 - 58500 Bad Debt Expense	25	-	-	-	-	-	- %	- %
50024054 - 58910 Allocations IN-Debit	157,116	131,568	157,116	157,116	87,712	157,116	- %	- %
50024054 - 59100 Interest Expense	999,898	970,640	866,719	866,719	868,871	830,369	(4.19%)	(4.19%)
50024054 - 59400 Issuance Costs	-	35,956	-	-	-	-	- %	- %
Total Other Expenses	4,194,190	4,564,629	4,646,701	4,646,701	4,054,640	4,643,607	(0.07%)	(0.07%)
Total Utility Administration	4,660,048	5,674,863	5,838,170	5,859,086	5,035,297	5,868,123	0.51%	0.15%

City of Unalaska
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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Electric Production								
50024151 - 51100 Salaries and Wages	725,853	735,927	800,540	800,540	647,352	754,648	(5.73%)	(5.73%)
50024151 - 51300 Overtime	219,414	56,221	42,248	42,248	53,632	42,250	- %	- %
50024151 - 52100 Health Insurance Benefit	188,169	200,217	284,466	284,466	209,741	267,273	(6.04%)	(6.04%)
50024151 - 52200 FICA & Medicare Emplr Match	71,575	60,786	64,473	64,473	53,703	60,962	(5.45%)	(5.45%)
50024151 - 52300 PERS Employer Contribution	343,317	341,157	254,385	254,385	141,636	233,230	(8.32%)	(8.32%)
50024151 - 52400 Unemployment Insurance	3,813	4,024	3,968	3,968	3,723	3,865	(2.60%)	(2.60%)
50024151 - 52500 Workers Compensation	25,986	23,269	38,190	38,190	10,063	28,793	(24.61%)	(24.61%)
50024151 - 52900 Other Employee Benefits	4,926	3,613	5,478	5,478	1,986	5,131	(6.33%)	(6.33%)
Total Personnel Expenses	1,583,053	1,425,215	1,493,748	1,493,748	1,121,836	1,396,152	(6.53%)	(6.53%)
50024152 - 53240 Engineering/Architectural Svcs	-	-	5,000	5,000	-	5,000	- %	- %
50024152 - 53260 Training Services	3,624	-	10,000	10,000	1,093	7,500	(25.00%)	(25.00%)
50024152 - 53264 Education Reimbursement	-	-	1,500	1,500	-	-	(100.00%)	(100.00%)
50024152 - 53300 Other Professional Svcs	117,304	21,200	33,000	66,000	87,292	33,000	- %	(50.00%)
50024152 - 53410 Software / Hardware Support	1,054	11,563	5,000	5,000	8,494	5,000	- %	- %
50024152 - 53420 Sampling / Testing	4,702	4,656	5,000	5,000	723	5,000	- %	- %
50024152 - 53490 Other Technical Services	-	4,730	20,000	20,000	4,690	15,000	(25.00%)	(25.00%)
50024152 - 54110 Water / Sewerage	1,131	1,082	1,300	1,300	946	1,300	- %	- %
50024152 - 54210 Solid Waste	8,862	5,110	5,000	5,000	8,365	8,000	60.00%	60.00%
50024152 - 54230 Custodial Services/Supplies	9,600	9,600	9,600	9,600	8,800	9,600	- %	- %
50024152 - 54300 Repair/Maintenance Services	163,816	154,071	150,250	155,550	85,909	154,500	2.83%	(0.68%)
50024152 - 55310 Telephone / Fax/TV	6,530	7,104	10,000	10,000	4,891	8,000	(20.00%)	(20.00%)
50024152 - 55330 Radio	-	-	3,000	3,000	-	3,000	- %	- %
50024152 - 55901 Advertising	150	-	-	-	-	-	- %	- %
50024152 - 55903 Travel and Related Costs	10,763	2,147	15,250	15,250	11,424	9,930	(34.89%)	(34.89%)
50024152 - 55906 Membership Dues	-	-	500	500	-	500	- %	- %
50024152 - 55907 Permit Fees	62,587	36,589	50,000	50,000	33,712	50,000	- %	- %
50024152 - 55908 Employee Moving Costs	-	6,210	-	-	-	-	- %	- %
50024152 - 56100 General Supplies	436,751	263,751	372,000	374,392	298,088	372,000	- %	(0.64%)
50024152 - 56101 Safety Related Items	15,294	20,036	5,000	5,000	2,837	5,000	- %	- %
50024152 - 56120 Office Supplies	2,090	984	5,000	5,000	1,087	4,000	(20.00%)	(20.00%)
50024152 - 56150 Computer Hardware / Software	9,020	17,707	7,500	7,500	16,316	10,000	33.33%	33.33%
50024152 - 56160 Uniforms	-	-	1,000	1,000	-	1,000	- %	- %
50024152 - 56230 Propane	974	556	1,200	1,200	305	1,200	- %	- %
50024152 - 56260 Gasoline for Vehicles	1,502	1,302	2,500	2,500	1,490	2,000	(20.00%)	(20.00%)
50024152 - 56270 Diesel for Equipment	80	-	75	75	128	100	33.33%	33.33%
50024152 - 56330 Food/Bev/Related Emp Apprctn	3,110	1,882	500	500	1,151	700	40.00%	40.00%
50024152 - 56500 Genererator Fuel - Diesel	7,204,245	5,377,519	6,000,000	10,100,000	8,857,783	10,120,000	68.67%	0.20%
Total Operating Expenses	8,063,188	5,947,799	6,719,175	10,859,867	9,435,523	10,831,330	61.20%	(0.26%)
Total Electric Production	9,646,241	7,373,014	8,212,923	12,353,615	10,557,359	12,227,482	48.88%	(1.02%)

City of Unalaska
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Electric Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Line Repair & Maint								
50024251 - 51100 Salaries and Wages	337,839	227,008	544,749	444,749	212,161	512,815	(5.86%)	15.30%
50024251 - 51300 Overtime	52,399	19,465	40,000	40,000	18,293	38,000	(5.00%)	(5.00%)
50024251 - 52100 Health Insurance Benefit	78,879	57,356	184,434	134,434	65,453	170,367	(7.63%)	26.73%
50024251 - 52200 FICA & Medicare Emplr Match	29,383	19,008	44,733	44,733	17,630	42,137	(5.80%)	(5.80%)
50024251 - 52300 PERS Employer Contribution	143,649	108,791	176,755	126,755	48,988	162,569	(8.03%)	28.25%
50024251 - 52400 Unemployment Insurance	1,492	1,283	2,572	2,572	945	2,463	(4.24%)	(4.24%)
50024251 - 52500 Workers Compensation	12,198	7,900	26,675	26,675	3,373	19,819	(25.70%)	(25.70%)
50024251 - 52900 Other Employee Benefits	1,721	871	3,492	3,492	40	3,241	(7.19%)	(7.19%)
Total Personnel Expenses	657,559	441,682	1,023,410	823,410	366,882	951,411	(7.04%)	15.55%
50024252 - 53240 Engineering/Architectural Svcs	-	9,053	6,000	6,000	-	6,000	- %	- %
50024252 - 53260 Training Services	2,677	1,100	3,100	3,100	-	3,100	- %	- %
50024252 - 53300 Other Professional Svcs	11,454	-	3,000	153,000	41,369	3,000	- %	(98.04%)
50024252 - 53410 Software / Hardware Support	1,054	1,173	1,220	1,233	1,233	1,300	6.56%	5.47%
50024252 - 53420 Sampling / Testing	250	-	1,000	1,000	-	1,000	- %	- %
50024252 - 53430 Survey Services	1,688	-	-	-	-	-	- %	- %
50024252 - 54210 Solid Waste	(1,254)	642	3,000	3,000	4,720	3,000	- %	- %
50024252 - 54300 Repair/Maintenance Services	5,902	28,304	5,000	5,000	15,037	5,000	- %	- %
50024252 - 54420 Equipment Rental	-	1,040	1,200	1,200	-	1,200	- %	- %
50024252 - 54500 Construction Services	3,000	13,000	10,000	57,387	44,497	15,000	50.00%	(73.86%)
50024252 - 55310 Telephone / Fax/TV	3,837	4,269	5,700	5,700	3,422	5,000	(12.28%)	(12.28%)
50024252 - 55330 Radio	-	-	500	500	-	500	- %	- %
50024252 - 55901 Advertising	75	325	-	500	250	250	- %	(50.00%)
50024252 - 55903 Travel and Related Costs	9,912	-	2,000	2,000	-	2,000	- %	- %
50024252 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	5,000	- %	- %
50024252 - 56100 General Supplies	215,884	99,100	170,000	212,776	122,372	170,000	- %	(20.10%)
50024252 - 56101 Safety Related Items	5,729	2,965	4,000	4,000	3,425	4,000	- %	- %
50024252 - 56110 Sand / Gravel / Rock	8,210	15,415	9,000	9,000	2,560	9,000	- %	- %
50024252 - 56120 Office Supplies	135	56	500	500	-	500	- %	- %
50024252 - 56130 Machinery / Vehicle Parts	-	-	-	-	56	-	- %	- %
50024252 - 56150 Computer Hardware / Software	607	199	1,700	1,799	99	1,700	- %	(5.50%)
50024252 - 56160 Uniforms	604	-	2,000	2,000	-	2,000	- %	- %
50024252 - 56220 Electricity	1,120	1,719	1,200	1,200	1,451	1,200	- %	- %
50024252 - 56230 Propane	179	290	400	500	50	400	- %	(20.00%)
50024252 - 56260 Gasoline for Vehicles	1,980	3,085	2,500	4,500	4,307	3,500	40.00%	(22.22%)
50024252 - 56270 Diesel for Equipment	3,772	1,490	3,800	3,800	1,049	3,800	- %	- %
50024252 - 56320 Business Meals	-	-	-	-	200	-	- %	- %
50024252 - 56330 Food/Bev/Related Emp Apprctn	75	68	200	200	-	200	- %	- %
50024252 - 56400 Books and Periodicals	-	489	500	500	-	500	- %	- %
Total Operating Expenses	276,889	183,782	242,520	485,395	246,096	248,150	2.32%	(48.88%)
50024253 - 57400 Machinery and Equipment	-	-	-	64,980	64,980	-	- %	(100.00%)
Total Capital Outlay	-	-	-	64,980	64,980	-	- %	(100.00%)
Total Electric Line Repair & Maint	934,448	625,464	1,265,930	1,373,785	677,958	1,199,561	(5.24%)	(12.68%)

City of Unalaska
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Electric Proprietary

Transfers Out

50029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	3,134,692	681,947	715,000	715,000	31,073	883,112	23.51%	23.51%
	3,134,692	681,947	715,000	715,000	31,073	883,112	23.51%	23.51%
Total Transfers Out	3,134,692	681,947	715,000	715,000	31,073	883,112	23.51%	23.51%

City of Unalaska
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Electric Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Veh & Equip Maintenance								
50022851 - 51100 Salaries and Wages	14,181	16,346	26,860	26,860	17,304	27,153	1.09%	1.09%
50022851 - 51300 Overtime	129	-	960	960	2	960	- %	- %
50022851 - 52100 Health Insurance Benefit	3,756	4,528	9,004	9,004	6,602	9,002	(0.02%)	(0.02%)
50022851 - 52200 FICA & Medicare Emplr Match	1,095	1,250	2,127	2,127	1,324	2,150	1.08%	1.08%
50022851 - 52300 PERS Employer Contribution	5,036	6,903	8,221	8,221	3,565	8,187	(0.41%)	(0.41%)
50022851 - 52400 Unemployment Insurance	54	107	126	126	79	132	4.76%	4.76%
50022851 - 52500 Workers Compensation	446	525	1,030	1,030	282	811	(21.26%)	(21.26%)
50022851 - 52900 Other Employee Benefits	61	34	162	162	-	162	- %	- %
Total Personnel Expenses	24,759	29,694	48,490	48,490	29,156	48,557	0.14%	0.14%
50022852 - 54300 Repair/Maintenance Services	190	-	2,000	2,000	213	2,000	- %	- %
50022852 - 56100 General Supplies	117	14	500	500	-	500	- %	- %
50022852 - 56130 Machinery / Vehicle Parts	10,429	7,107	15,000	15,230	9,378	11,500	(23.33%)	(24.49%)
Total Operating Expenses	10,735	7,121	17,500	17,730	9,591	14,000	(20.00%)	(21.04%)
Total Veh & Equip Maintenance	35,494	36,815	65,990	66,220	38,747	62,557	(5.20%)	(5.53%)

City of Unalaska
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Expenditures
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Electric Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
50022951 - 51100 Salaries and Wages	35,075	32,519	39,755	39,755	31,041	39,516	(0.60%)	(0.60%)
50022951 - 51200 Temporary Employees	19	226	-	-	404	-	- %	- %
50022951 - 51300 Overtime	766	424	997	997	850	1,118	12.14%	12.14%
50022951 - 52100 Health Insurance Benefit	10,141	9,984	13,109	13,109	11,024	13,225	0.88%	0.88%
50022951 - 52200 FICA & Medicare Emplr Match	2,743	2,538	3,121	3,121	2,471	3,116	(0.16%)	(0.16%)
50022951 - 52300 PERS Employer Contribution	12,281	14,210	12,074	12,074	6,420	11,815	(2.15%)	(2.15%)
50022951 - 52400 Unemployment Insurance	117	170	184	184	154	193	4.89%	4.89%
50022951 - 52500 Workers Compensation	1,473	1,561	1,720	1,720	683	1,356	(21.16%)	(21.16%)
50022951 - 52900 Other Employee Benefits	174	95	239	239	-	239	- %	- %
Total Personnel Expenses	62,789	61,727	71,199	71,199	53,046	70,578	(0.87%)	(0.87%)
50022952 - 53300 Other Professional	-	135	5,000	5,000	5,167	5,000	- %	- %
50022952 - 54300 Repair/Maintenance Services	14,573	10,640	30,500	30,500	8,316	30,500	- %	- %
50022952 - 54500 Construction Services	-	-	10,000	10,000	-	5,000	(50.00%)	(50.00%)
50022952 - 56100 General Supplies	766	720	5,000	5,000	-	4,000	(20.00%)	(20.00%)
50022952 - 56101 Safety Related Items	22	44	2,000	2,000	-	1,000	(50.00%)	(50.00%)
50022952 - 56140 Facility Maintenance Supplies	11,380	12,027	10,000	10,000	8,852	10,000	- %	- %
Total Operating Expenses	26,741	23,565	62,500	62,500	22,335	55,500	(11.20%)	(11.20%)
 Total Facilities Maintenance	 89,530	 85,292	 133,699	 133,699	 75,380	 126,078	 (5.70%)	 (5.70%)

City of Unalaska
FY2023 Water Budget Summary
Draft as of 6/6/2022

Water Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	63,753	148,369	80,745	80,745	-	69,642	(13.75%)	(13.75%)
Charges for Services	2,623,908	2,933,144	2,482,312	2,482,312	2,424,072	2,641,500	6.41%	6.41%
Non-recurring Revenues	4,300	-	-	-	-	-	0.00%	0.00%
Total Revenues	2,691,961	3,081,513	2,563,057	2,563,057	2,424,072	2,711,142	5.78%	5.78%
Operating Expenditures (excl depr.)								
Utility Administration	521,568	622,883	651,101	653,441	523,215	667,584	2.53%	2.16%
Water Operations	1,147,743	1,301,673	1,693,106	1,765,308	1,118,964	1,596,254	(5.72%)	(9.58%)
Veh & Equip Maintenance	26,226	25,591	40,786	41,016	27,794	38,322	(6.04%)	(6.57%)
Facilities Maintenance	67,297	66,565	61,556	61,556	40,234	59,390	(3.52%)	(3.52%)
Total Operating Expend. (excl depr.)	1,762,833	2,016,712	2,446,549	2,521,321	1,710,207	2,361,550	(3.47%)	(6.34%)
Operating profit - cash basis	929,127	1,064,802	116,508	41,736	713,865	349,592		
Depreciation	1,124,222	1,116,494	1,134,681	1,134,681	901,065	1,140,502	0.51%	0.51%
Total Operating profit - accrual ba	(195,095)	(51,692)	(1,018,173)	(1,092,945)	(187,200)	(790,910)		
Non-operating items								
Bad Debt Expense	(6)	-	-	-	-	-	- %	- %
Allocations IN-Debit	(22,200)	(22,212)	(22,212)	(22,212)	(14,808)	(22,212)	- %	- %
Interest Expense	(48,820)	(41,644)	(43,072)	(43,072)	(43,369)	(40,379)	(6.25%)	(6.25%)
Capital Project Transfers	(2,947,031)	(559,735)	(1,915,500)	(1,915,500)	(1,723,750)	(791,061)	(58.70%)	(58.70%)
Total Non-Operating Items	(3,018,057)	(623,591)	(1,980,784)	(1,980,784)	(1,781,927)	(853,652)	(56.90%)	(56.90%)
Net Profit (Loss)	(3,213,152)	(675,283)	(2,998,957)	(3,073,729)	(1,969,128)	(1,644,562)		
Appropriation of Net Assets	-	-	2,998,957	2,998,957	-	1,644,562		
Water Proprietary Fund Net	(3,213,152)	(675,283)	-	(74,772)	(1,969,128)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	458,317	209,267	0	1,203,093	1,870,677	42.95%
Water Operations	1,065,044	531,210	0	0	1,596,254	36.65%
Veh & Equip Maintenance	28,322	10,000	0	0	38,322	0.88%
Facilities Maintenance	22,790	36,600	0	0	59,390	1.36%
Total Operating Expenditures	1,574,473	787,077	0	1,203,093	3,564,643	
Transfers Out	0	0	0	791,061	791,061	18.16%
	0	0	0	791,061	791,061	

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Revenues
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Water Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
51015541 - 42152 Debt Reimbursements Grants	-	-	45,000	45,000	-	-	(100.00%)	(100.00%)
51015541 - 42355 PERS Nonemployer Contributions	63,753	148,369	35,745	35,745	-	69,642	94.83%	94.83%
Total Intergovernmental	63,753	148,369	80,745	80,745	-	69,642	(13.75%)	(13.75%)
Charges for Services								
51015542 - 44210 Unmetered Water Sales	147,438	146,640	139,081	139,081	138,077	148,000	6.41%	6.41%
51015542 - 44220 Metered Water Consumption	2,469,181	2,731,286	2,335,813	2,335,813	2,265,784	2,485,000	6.39%	6.39%
51015542 - 44260 System Development Chgs	-	47,824	-	-	-	1,000	- %	- %
51015542 - 44270 Other Services	5,563	6,975	6,549	6,549	19,799	7,000	6.89%	6.89%
51015542 - 44280 Late Fees	1,726	419	869	869	413	500	(42.46%)	(42.46%)
Total Charges for Services	2,623,908	2,933,144	2,482,312	2,482,312	2,424,072	2,641,500	6.41%	6.41%
Non-recurring Revenues								
51015549 - 49400 Gain-loss on Sale of Fixed Ass	4,300	-	-	-	-	-	- %	- %
51015549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	2,998,957	2,998,957	-	1,644,562	(45.16%)	(45.16%)
Total Non-recurring Revenues	4,300	-	2,998,957	2,998,957	-	1,644,562	(45.16%)	(45.16%)
Water Fund Total Revenues	2,691,961	3,081,513	5,562,014	5,562,014	2,424,072	4,355,704	(21.69%)	(21.69%)

City of Unalaska
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Expenditures
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Water Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
51024051 - 51100 Salaries and Wages	218,184	244,926	259,569	259,569	222,689	262,704	1.21%	1.21%
51024051 - 51200 Temporary Employees	539	1,331	2,861	2,861	2,336	2,269	(20.69%)	(20.69%)
51024051 - 51300 Overtime	594	2,543	1,058	1,058	2,296	956	(9.64%)	(9.64%)
51024051 - 52100 Health Insurance Benefit	56,557	62,295	88,466	88,466	70,808	89,089	0.70%	0.70%
51024051 - 52200 FICA & Medicare Emplr Match	16,533	18,722	19,833	19,833	17,168	20,189	1.79%	1.79%
51024051 - 52300 PERS Employer Contribution	77,832	104,555	76,404	76,404	45,201	76,236	(0.22%)	(0.22%)
51024051 - 52400 Unemployment Insurance	1,080	1,133	1,263	1,263	1,100	1,310	3.72%	3.72%
51024051 - 52500 Workers Compensation	4,006	4,644	6,446	6,446	2,392	5,079	(21.21%)	(21.21%)
51024051 - 52900 Other Employee Benefits	331	257	491	491	45	485	(1.22%)	(1.22%)
Total Personnel Expenses	375,655	440,406	456,391	456,391	364,034	458,317	0.42%	0.42%
51024052 - 53230 Legal Services	-	7,116	1,000	1,000	-	1,000	- %	- %
51024052 - 53240 Engineering/Architectural Svcs	5,209	1,853	1,100	1,100	2,106	1,100	- %	- %
51024052 - 53260 Training Services	-	733	1,000	1,000	599	1,000	- %	- %
51024052 - 53264 Education Reimbursement	-	-	2,500	2,500	-	2,500	- %	- %
51024052 - 53300 Other Professional Svcs	3,649	21,297	6,400	8,700	-	6,400	- %	(26.44%)
51024052 - 53410 Software / Hardware Support	17,615	30,219	18,817	18,817	19,072	21,565	14.60%	14.60%
51024052 - 54110 Water / Sewerage	945	994	547	547	924	547	- %	- %
51024052 - 54210 Solid Waste	1,585	1,917	1,215	1,215	1,412	1,215	- %	- %
51024052 - 54230 Custodial Services/Supplies	3,793	3,777	4,509	4,509	4,379	4,509	- %	- %
51024052 - 54300 Repair/Maintenance Services	344	769	525	525	687	525	- %	- %
51024052 - 55200 General Insurance	50,137	64,766	80,974	80,974	71,066	93,179	15.07%	15.07%
51024052 - 55310 Telephone / Fax/TV	3,540	3,392	1,321	1,321	2,849	1,321	- %	- %
51024052 - 55320 Network / Internet	10,126	10,562	18,760	18,760	15,520	18,760	- %	- %
51024052 - 55901 Advertising	-	-	332	332	409	332	- %	- %
51024052 - 55903 Travel and Related Costs	603	-	2,500	2,500	-	-	(100.00%)	(100.00%)
51024052 - 55904 Banking / Credit Card Fees	5,170	3,920	4,087	4,087	3,083	4,087	- %	- %
51024052 - 55905 Postal Services	2,815	3,050	4,100	4,100	2,163	4,100	- %	- %
51024052 - 55906 Membership Dues	214	2,253	250	250	221	250	- %	- %
51024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	5,000	- %	- %
51024052 - 55999 Other	-	-	-	-	31	-	- %	- %
51024052 - 56100 General Supplies	258	101	660	660	7	660	- %	- %
51024052 - 56101 Safety Related Items	611	224	-	-	-	-	- %	- %
51024052 - 56120 Office Supplies	747	1,018	1,200	1,240	891	1,200	- %	(3.24%)
51024052 - 56150 Computer Hardware / Software	15,374	1,677	16,880	16,880	7,625	20,048	18.77%	18.77%
51024052 - 56220 Electricity	11,921	15,079	9,518	9,518	14,592	9,518	- %	- %
51024052 - 56240 Heating Oil	9,455	6,439	8,102	8,102	10,700	8,102	- %	- %
51024052 - 56260 Gasoline for Vehicles	409	359	1,963	1,963	180	900	(54.15%)	(54.15%)
51024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
51024052 - 56330 Food/Bev/Related Emp Apprctn	1,145	767	1,050	1,050	668	1,050	- %	- %
51024052 - 56400 Books and Periodicals	247	197	200	200	-	200	- %	- %
Total Operating Expenses	145,913	182,476	194,710	197,050	159,181	209,267	7.48%	6.20%
51024054 - 58100 Depreciation	1,124,222	1,116,494	1,134,681	1,134,681	901,065	1,140,502	0.51%	0.51%
51024054 - 58500 Bad Debt Expense	6	-	-	-	-	-	- %	- %
51024054 - 58910 Allocations IN-Debit	22,200	22,212	22,212	22,212	14,808	22,212	- %	- %
51024054 - 59100 Interest Expense	48,820	41,644	43,072	43,072	43,369	40,379	(6.25%)	(6.25%)
Total Other Expenses	1,195,248	1,180,350	1,199,965	1,199,965	959,243	1,203,093	0.26%	0.26%
Total Utility Administration	1,716,816	1,803,232	1,851,066	1,853,406	1,482,458	1,870,677	1.06%	0.93%

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Water Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Water Operations								
51024351 - 51100 Salaries and Wages	471,776	490,761	544,596	544,596	383,594	562,496	3.29%	3.29%
51024351 - 51200 Temporary Employees	14,296	-	28,714	28,714	-	28,714	- %	- %
51024351 - 51300 Overtime	68,971	12,833	34,500	34,500	28,982	34,500	- %	- %
51024351 - 52100 Health Insurance Benefit	125,782	127,437	187,560	187,560	116,247	195,208	4.08%	4.08%
51024351 - 52200 FICA & Medicare Emplr Match	39,226	38,943	46,496	46,496	31,562	47,866	2.95%	2.95%
51024351 - 52300 PERS Employer Contribution	(54,771)	220,138	171,557	171,557	81,167	173,733	1.27%	1.27%
51024351 - 52400 Unemployment Insurance	2,756	2,232	2,903	2,903	1,705	3,110	7.13%	7.13%
51024351 - 52500 Workers Compensation	13,226	13,352	19,734	19,734	5,650	15,550	(21.20%)	(21.20%)
51024351 - 52900 Other Employee Benefits	2,931	2,069	3,867	3,867	200	3,867	- %	- %
Total Personnel Expenses	684,193	907,765	1,039,927	1,039,927	649,109	1,065,044	2.42%	2.42%
51024352 - 53240 Engineering/Architectural Svs	-	-	28,000	28,000	9,071	24,000	(14.29%)	(14.29%)
51024352 - 53260 Training Services	14,596	168	6,500	6,500	28,030	6,500	- %	- %
51024352 - 53300 Other Professional Svs	70,077	36,526	82,200	99,436	51,766	64,700	(21.29%)	(34.93%)
51024352 - 53410 Software / Hardware Support	4,565	12,076	10,360	10,360	5,425	10,360	- %	- %
51024352 - 53420 Sampling / Testing	3,225	2,852	6,000	6,000	11,001	6,000	- %	- %
51024352 - 53490 Other Technical Services	-	-	1,400	1,400	-	1,400	- %	- %
51024352 - 54210 Solid Waste	3,649	3,993	3,700	3,700	5,316	4,000	8.11%	8.11%
51024352 - 54300 Repair/Maintenance Services	74,652	5,828	65,000	65,000	1,992	50,000	(23.08%)	(23.08%)
51024352 - 54500 Construction Services	-	-	18,000	18,000	10,175	16,000	(11.11%)	(11.11%)
51024352 - 55310 Telephone / Fax/TV	6,598	6,484	5,500	5,500	4,766	5,500	- %	- %
51024352 - 55320 Network / Internet	-	-	500	500	-	500	- %	- %
51024352 - 55330 Radio	-	-	6,500	6,500	-	4,500	(30.77%)	(30.77%)
51024352 - 55901 Advertising	-	-	-	-	999	-	- %	- %
51024352 - 55903 Travel and Related Costs	3,187	930	9,000	9,000	3,599	7,000	(22.22%)	(22.22%)
51024352 - 55906 Membership Dues	1,233	2,734	900	900	1,770	2,500	177.78%	177.78%
51024352 - 55907 Permit Fees	400	1,567	550	550	200	550	- %	- %
51024352 - 56100 General Supplies	76,329	153,576	106,100	91,744	57,969	106,100	- %	15.65%
51024352 - 56101 Safety Related Items	11,347	7,097	12,000	12,640	1,976	12,000	- %	(5.06%)
51024352 - 56108 Lab Supplies	3,961	-	11,000	11,000	-	6,000	(45.45%)	(45.45%)
51024352 - 56110 Sand / Gravel / Rock	3,000	-	3,000	3,000	-	3,000	- %	- %
51024352 - 56115 Chemicals	22,812	10,935	13,000	15,108	15,052	26,500	103.85%	75.40%
51024352 - 56120 Office Supplies	-	1,567	1,200	1,200	398	1,200	- %	- %
51024352 - 56150 Computer Hardware / Software	7,014	2,724	1,500	1,527	2,567	3,000	100.00%	96.46%
51024352 - 56220 Electricity	136,011	120,657	148,000	148,000	163,234	138,000	(6.76%)	(6.76%)
51024352 - 56230 Propane	539	403	2,200	2,200	50	2,200	- %	- %
51024352 - 56240 Heating Oil	11,848	16,700	24,000	24,000	9,800	20,000	(16.67%)	(16.67%)
51024352 - 56260 Gasoline for Vehicles	5,723	5,080	6,000	6,000	4,600	6,000	- %	- %
51024352 - 56270 Diesel for Equipment	1,114	1,020	800	800	739	800	- %	- %
51024352 - 56330 Food/Bev/Related Emp Apprctn	881	729	2,000	2,000	109	2,000	- %	- %
51024352 - 56400 Books and Periodicals	790	-	900	900	-	900	- %	- %
Total Operating Expenses	463,550	393,645	575,810	581,465	390,604	531,210	(7.75%)	(8.64%)
51024353 - 57400 Machinery and Equipment	-	263	77,369	143,916	79,252	-	(100.00%)	(100.00%)
Total Capital Outlay	-	263	77,369	143,916	79,252	-	(100.00%)	(100.00%)
Total Water Operations	1,147,743	1,301,673	1,693,106	1,765,308	1,118,964	1,596,254	(5.72%)	(9.58%)

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Water Proprietary

Transfers Out

51029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	2,947,031	559,735	1,915,500	1,915,500	1,723,750	791,061	(58.70%)	(58.70%)
	2,947,031	559,735	1,915,500	1,915,500	1,723,750	791,061	(58.70%)	(58.70%)
Total Transfers Out	2,947,031	559,735	1,915,500	1,915,500	1,723,750	791,061	(58.70%)	(58.70%)

City of Unalaska
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Expenditures
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Water Proprietary

Veh & Equip Maintenance

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51022851 - 51100 Salaries and Wages	12,668	11,571	15,669	15,669	9,626	15,839	1.08%	1.08%
51022851 - 51200 Temporary Employees	-	-	-	-	40	-	- %	- %
51022851 - 51300 Overtime	-	382	558	558	1	558	- %	- %
51022851 - 52100 Health Insurance Benefit	2,269	3,445	5,251	5,251	3,580	5,252	0.02%	0.02%
51022851 - 52200 FICA & Medicare Emplr Match	969	914	1,241	1,241	740	1,256	1.21%	1.21%
51022851 - 52300 PERS Employer Contribution	4,554	5,176	4,798	4,798	1,982	4,775	(0.48%)	(0.48%)
51022851 - 52400 Unemployment Insurance	37	47	74	74	43	74	- %	- %
51022851 - 52500 Workers Compensation	389	381	600	600	196	473	(21.17%)	(21.17%)
51022851 - 52900 Other Employee Benefits	61	39	95	95	-	95	- %	- %
Total Personnel Expenses	20,949	21,955	28,286	28,286	16,208	28,322	0.13%	0.13%
51022852 - 54300 Repair/Maintenance Services	1,651	-	300	300	213	300	- %	- %
51022852 - 56100 General Supplies	40	8	-	-	-	-	- %	- %
51022852 - 56130 Machinery / Vehicle Parts	3,586	3,627	12,200	12,430	11,372	9,700	(20.49%)	(21.96%)
Total Operating Expenses	5,278	3,636	12,500	12,730	11,585	10,000	(20.00%)	(21.44%)
Total Veh & Equip Maintenance	26,226	25,591	40,786	41,016	27,794	38,322	(6.04%)	(6.57%)

City of Unalaska
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Expenditures
Draft as of 6/6/2022

Water Proprietary

Facilities Maintenance

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51022951 - 51100 Salaries and Wages	19,638	14,642	12,902	12,902	15,774	12,824	(0.60%)	(0.60%)
51022951 - 51200 Temporary Employees	20	247	-	-	329	-	- %	- %
51022951 - 51300 Overtime	72	27	274	274	424	305	11.31%	11.31%
51022951 - 52100 Health Insurance Benefit	4,143	4,043	4,239	4,239	5,284	4,272	0.78%	0.78%
51022951 - 52200 FICA & Medicare Emplr Match	1,509	1,141	1,004	1,004	1,264	999	(0.50%)	(0.50%)
51022951 - 52300 PERS Employer Contribution	6,950	6,871	3,901	3,901	3,368	3,816	(2.18%)	(2.18%)
51022951 - 52400 Unemployment Insurance	76	52	57	57	70	63	10.53%	10.53%
51022951 - 52500 Workers Compensation	772	745	556	556	400	438	(21.22%)	(21.22%)
51022951 - 52900 Other Employee Benefits	106	63	73	73	-	73	- %	- %
Total Personnel Expenses	33,287	27,830	23,006	23,006	26,913	22,790	(0.94%)	(0.94%)
51022952 - 53300 Other Professional	11,075	-	6,000	6,000	-	5,000	(16.67%)	(16.67%)
51022952 - 54300 Repair/Maintenance Services	8,646	31,318	22,600	22,600	9,561	22,600	- %	- %
51022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
51022952 - 56100 General Supplies	524	136	1,950	1,950	-	1,000	(48.72%)	(48.72%)
51022952 - 56101 Safety Related Items	22	44	-	-	129	-	- %	- %
51022952 - 56140 Facility Maintenance Supplies	13,744	7,238	7,000	7,000	3,632	7,000	- %	- %
Total Operating Expenses	34,010	38,735	38,550	38,550	13,321	36,600	(5.06%)	(5.06%)
Total Facilities Maintenance	67,297	66,565	61,556	61,556	40,234	59,390	(3.52%)	(3.52%)

City of Unalaska
FY2023 Wastewater Budget Summary
Draft as of 6/6/2022

Wastewater Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	53,818	145,846	40,462	40,462	-	62,218	53.77%	53.77%
Charges for Services	2,465,585	2,537,519	2,412,344	2,412,344	2,378,893	2,677,775	11.00%	11.00%
Total Revenues	2,519,404	2,683,365	2,452,806	2,452,806	2,378,893	2,739,993	11.71%	11.71%
Operating Expenditures (excl depr.)								
Utility Administration	461,160	518,060	565,372	567,712	468,555	582,921	3.10%	2.68%
Wastewater Operations	1,578,097	1,754,070	2,149,606	2,633,406	2,065,407	1,998,824	(7.01%)	(24.10%)
Veh & Equip Maintenance	22,878	16,326	30,691	30,921	21,657	30,251	(1.43%)	(2.17%)
Facilities Maintenance	84,929	41,199	65,492	65,492	56,108	60,661	(7.38%)	(7.38%)
Total Operating Expend. (excl depr.)	2,147,063	2,329,655	2,811,161	3,297,531	2,611,727	2,672,657	(4.93%)	(18.95%)
Operating profit - cash basis	372,341	353,710	(358,355)	(844,725)	(232,834)	67,336		
Depreciation	1,314,265	1,239,304	1,372,436	1,372,436	1,019,007	1,263,420	(7.94%)	(7.94%)
Transfers In	998,248	1,009,265	-	-	-	-	0.00%	0.00%
Total Operating profit - accrual ba	56,323	123,671	(1,730,791)	(2,217,161)	(1,251,841)	(1,196,084)		
Non-operating items								
Bad Debt Expense	(18)	-	-	-	-	-	- %	- %
Allocations IN-Debit	(21,852)	(21,852)	(21,852)	(21,852)	(14,568)	(21,852)	- %	- %
Interest Expense	(109,932)	(94,356)	(96,375)	(96,375)	(96,803)	(89,949)	(6.67%)	(6.67%)
Capital Project Transfers	-	-	(43,000)	(43,000)	(43,000)	(28,272)	(34.25%)	(34.25%)
Total Non-Operating Items	(131,802)	(116,208)	(161,227)	(161,227)	(154,371)	(140,073)	(13.12%)	(13.12%)
Net Profit (Loss)	(75,478)	7,463	(1,892,018)	(2,378,388)	(1,406,212)	(1,336,158)		
Appropriation of Net Assets	-	-	1,892,018	1,892,018	-	1,336,158		
Wastewater Proprietary Fund Net	(75,478)	7,463	-	(486,370)	(1,406,212)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	381,181	201,740	0	1,375,222	1,958,143	48.04%
Wastewater Operations	969,024	1,029,800	0	0	1,998,824	49.04%
Veh & Equip Maintenance	22,251	8,000	0	0	30,251	0.74%
Facilities Maintenance	39,081	21,580	0	0	60,661	1.49%
Total Operating Expenditures	1,411,537	1,261,120	0	1,375,222	4,047,879	
Transfers Out	0	0	0	28,272	28,272	0.69%
	0	0	0	28,272	28,272	

City of Unalaska
FY2023 Wastewater Budget Detail
Revenues
Draft as of 6/6/2022

Wastewater Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
52016041 - 42355 PERS Nonemployer Contributions	53,818	145,846	40,462	40,462	-	62,218	53.77%	53.77%
Total Intergovernmental	53,818	145,846	40,462	40,462	-	62,218	53.77%	53.77%
Charges for Services								
52016042 - 44310 Unmetered Wastewater Sales	460,446	466,884	455,848	455,848	452,126	482,000	5.74%	5.74%
52016042 - 44320 Metered Commercial Sales	1,871,646	1,930,141	1,797,311	1,797,311	1,700,265	2,045,950	13.83%	13.83%
52016042 - 44330 Metered Industrial Sales	85,421	86,154	80,457	80,457	164,975	91,300	13.48%	13.48%
52016042 - 44340 Vactor Services	17,208	14,484	41,007	41,007	24,486	22,000	(46.35%)	(46.35%)
52016042 - 44370 Other Services	28,761	38,721	36,380	36,380	35,688	35,250	(3.11%)	(3.11%)
52016042 - 44380 Late Fees	2,104	1,136	1,341	1,341	1,353	1,275	(4.92%)	(4.92%)
Total Charges for Services	2,465,585	2,537,519	2,412,344	2,412,344	2,378,893	2,677,775	11.00%	11.00%
Assessments								
Other Financing Sources								
52019848 - 49110 Transfers From Spec Rev Fnd	998,248	1,009,265	-	-	-	-	- %	- %
Total Other Financing Sources	998,248	1,009,265	-	-	-	-	- %	- %
Non-recurring Revenues								
52016049 - 49910 Bdgt'd Use of Unrest. Net Asset	-	-	1,892,018	1,892,018	-	1,336,158	(29.38%)	(29.38%)
Total Non-recurring Revenues	-	-	1,892,018	1,892,018	-	1,336,158	(29.38%)	(29.38%)
Wastewater Fund Total Revenues	3,517,652	3,692,630	4,344,824	4,344,824	2,378,893	4,076,151	(6.18%)	(6.18%)

City of Unalaska
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Expenditures
Draft as of 6/6/2022

Wastewater Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
52024051 - 51100 Salaries and Wages	179,268	204,833	216,612	216,612	183,855	219,066	1.13%	1.13%
52024051 - 51200 Temporary Employees	539	887	2,861	2,861	2,053	1,322	(53.79%)	(53.79%)
52024051 - 51300 Overtime	424	1,720	813	813	1,655	784	(3.57%)	(3.57%)
52024051 - 52100 Health Insurance Benefit	46,553	51,654	73,706	73,706	57,928	74,011	0.41%	0.41%
52024051 - 52200 FICA & Medicare Emplr Match	13,563	15,601	16,557	16,557	14,061	16,774	1.31%	1.31%
52024051 - 52300 PERS Employer Contribution	64,395	86,960	64,095	64,095	37,074	63,636	(0.72%)	(0.72%)
52024051 - 52400 Unemployment Insurance	901	937	1,055	1,055	898	1,083	2.65%	2.65%
52024051 - 52500 Workers Compensation	3,194	3,814	5,224	5,224	1,855	4,117	(21.19%)	(21.19%)
52024051 - 52900 Other Employee Benefits	275	217	387	387	45	388	0.26%	0.26%
Total Personnel Expenses	309,112	366,623	381,310	381,310	299,425	381,181	(0.03%)	(0.03%)
52024052 - 53230 Legal Services	28,281	4,345	10,000	10,000	28,878	10,000	- %	- %
52024052 - 53240 Engineering/Architectural Svcs	4,382	1,853	6,200	6,200	2,106	6,200	- %	- %
52024052 - 53260 Training Services	-	1,019	1,000	1,000	599	1,000	- %	- %
52024052 - 53264 Education Reimbursement	-	-	5,656	5,656	-	4,656	(17.68%)	(17.68%)
52024052 - 53300 Other Professional Svcs	3,195	21,290	3,600	5,900	-	3,600	- %	(38.99%)
52024052 - 53410 Software / Hardware Support	15,413	26,411	16,442	16,442	16,665	18,845	14.62%	14.62%
52024052 - 54110 Water / Sewerage	472	497	455	455	462	455	- %	- %
52024052 - 54210 Solid Waste	879	1,083	1,215	1,215	769	1,215	- %	- %
52024052 - 54230 Custodial Services/Supplies	2,524	2,518	4,509	4,509	3,097	4,509	- %	- %
52024052 - 54300 Repair/Maintenance Services	344	769	1,000	1,000	687	1,000	- %	- %
52024052 - 55200 General Insurance	46,496	56,490	72,300	72,300	65,976	88,891	22.95%	22.95%
52024052 - 55310 Telephone / Fax/TV	3,486	3,392	1,321	1,321	2,849	1,321	- %	- %
52024052 - 55320 Network / Internet	8,442	9,241	16,415	16,415	13,580	16,415	- %	- %
52024052 - 55901 Advertising	-	-	-	-	409	-	- %	- %
52024052 - 55903 Travel and Related Costs	603	-	1,500	1,500	-	-	(100.00%)	(100.00%)
52024052 - 55904 Banking / Credit Card Fees	4,700	3,563	2,000	2,000	2,802	2,000	- %	- %
52024052 - 55905 Postal Services	950	1,165	1,710	1,710	645	1,710	- %	- %
52024052 - 55999 Other	-	-	-	-	31	-	- %	- %
52024052 - 56100 General Supplies	251	(537)	500	500	75	500	- %	- %
52024052 - 56101 Safety Related Items	611	224	-	-	3,115	-	- %	- %
52024052 - 56120 Office Supplies	747	1,018	2,186	2,226	834	2,186	- %	(1.80%)
52024052 - 56150 Computer Hardware / Software	12,756	1,594	14,770	14,770	6,672	17,017	15.21%	15.21%
52024052 - 56220 Electricity	5,961	7,539	9,518	9,518	7,296	9,518	- %	- %
52024052 - 56240 Heating Oil	9,455	6,439	8,102	8,102	10,700	8,102	- %	- %
52024052 - 56260 Gasoline for Vehicles	409	359	1,963	1,963	180	900	(54.15%)	(54.15%)
52024052 - 56270 Diesel for Equipment	-	-	-	-	61	-	- %	- %
52024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
52024052 - 56330 Food/Bev/Related Emp Apprctn	1,441	967	1,000	1,000	645	1,000	- %	- %
52024052 - 56400 Books and Periodicals	247	197	500	500	-	500	- %	- %
Total Operating Expenses	152,048	151,437	184,062	186,402	169,130	201,740	9.60%	8.23%
52024054 - 58100 Depreciation	1,314,265	1,239,304	1,372,436	1,372,436	1,019,007	1,263,420	(7.94%)	(7.94%)
52024054 - 58500 Bad Debt Expense	18	-	-	-	-	-	- %	- %
52024054 - 58910 Allocations IN-Debit	21,852	21,852	21,852	21,852	14,568	21,852	- %	- %
52024054 - 59100 Interest Expense	109,932	94,356	96,375	96,375	96,803	89,949	(6.67%)	(6.67%)
Total Other Expenses	1,446,067	1,355,512	1,490,663	1,490,663	1,130,378	1,375,222	(7.74%)	(7.74%)
Total Utility Administration	1,907,226	1,873,572	2,056,035	2,058,375	1,598,933	1,958,143	(4.76%)	(4.87%)

City of Unalaska
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Expenditures
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Wastewater Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Operations								
52024551 - 51100 Salaries and Wages	436,951	514,502	510,179	510,179	448,736	501,855	(1.63%)	(1.63%)
52024551 - 51200 Temporary Employees	16,021	3,617	28,714	28,714	9,719	28,714	- %	- %
52024551 - 51300 Overtime	22,704	20,784	40,000	40,000	15,259	34,500	(13.75%)	(13.75%)
52024551 - 52100 Health Insurance Benefit	116,798	138,401	187,560	187,560	145,369	179,912	(4.08%)	(4.08%)
52024551 - 52200 FICA & Medicare Emplr Match	36,491	41,226	44,284	44,284	36,239	43,224	(2.39%)	(2.39%)
52024551 - 52300 PERS Employer Contribution	(46,294)	232,154	165,102	165,102	93,198	156,982	(4.92%)	(4.92%)
52024551 - 52400 Unemployment Insurance	2,860	2,876	2,903	2,903	2,200	2,888	(0.52%)	(0.52%)
52024551 - 52500 Workers Compensation	12,736	14,992	22,386	22,386	8,891	17,640	(21.20%)	(21.20%)
52024551 - 52900 Other Employee Benefits	2,325	1,953	3,309	3,309	221	3,309	- %	- %
Total Personnel Expenses	600,593	970,505	1,004,437	1,004,437	759,831	969,024	(3.53%)	(3.53%)
52024552 - 53240 Engineering/Architectural Svs	-	-	2,000	2,000	-	2,000	- %	- %
52024552 - 53260 Training Services	4,976	13,070	5,500	5,500	1,650	5,500	- %	- %
52024552 - 53300 Other Professional Svs	178,832	134,116	113,500	113,500	122,252	100,000	(11.89%)	(11.89%)
52024552 - 53410 Software / Hardware Support	1,930	2,130	12,000	12,000	-	4,000	(66.67%)	(66.67%)
52024552 - 53420 Sampling / Testing	6,173	8,905	15,400	15,400	4,990	20,000	29.87%	29.87%
52024552 - 53490 Other Technical Services	-	-	250	250	-	250	- %	- %
52024552 - 54110 Water / Sewerage	15,413	16,510	13,000	13,000	15,433	14,500	11.54%	11.54%
52024552 - 54210 Solid Waste	166,034	152,912	130,000	130,000	138,871	140,000	7.69%	7.69%
52024552 - 54300 Repair/Maintenance Services	6,939	8,234	65,000	65,000	-	65,000	- %	- %
52024552 - 54500 Construction Services	-	-	6,500	6,500	-	6,000	(7.69%)	(7.69%)
52024552 - 55310 Telephone / Fax/TV	7,923	9,404	8,000	8,000	6,841	8,000	- %	- %
52024552 - 55330 Radio	-	-	1,500	1,500	1,665	1,500	- %	- %
52024552 - 55901 Advertising	-	-	250	250	-	250	- %	- %
52024552 - 55903 Travel and Related Costs	-	-	7,200	7,200	-	3,600	(50.00%)	(50.00%)
52024552 - 55906 Membership Dues	-	-	600	600	-	600	- %	- %
52024552 - 55907 Permit Fees	8,763	8,803	9,000	9,000	-	9,000	- %	- %
52024552 - 55908 Employee Moving Costs	-	-	-	-	-	5,000	- %	- %
52024552 - 56100 General Supplies	76,631	63,741	100,000	100,222	52,132	95,000	(5.00%)	(5.21%)
52024552 - 56101 Safety Related Items	32,886	4,535	9,500	9,500	3,379	9,500	- %	- %
52024552 - 56108 Lab Supplies	16,914	4,819	14,200	14,200	9,150	14,200	- %	- %
52024552 - 56115 Chemicals	272,551	178,780	317,000	320,548	201,860	300,000	(5.36%)	(6.41%)
52024552 - 56120 Office Supplies	233	857	450	450	945	450	- %	- %
52024552 - 56150 Computer Hardware / Software	2,053	849	1,000	1,000	679	1,000	- %	- %
52024552 - 56220 Electricity	100,675	118,414	122,500	122,500	117,102	122,500	- %	- %
52024552 - 56230 Propane	735	1,207	4,500	4,500	550	3,500	(22.22%)	(22.22%)
52024552 - 56240 Heating Oil	75,010	53,011	103,000	103,000	85,894	93,000	(9.71%)	(9.71%)
52024552 - 56260 Gasoline for Vehicles	1,372	1,236	3,500	3,500	1,191	3,000	(14.29%)	(14.29%)
52024552 - 56270 Diesel for Equipment	1,367	1,058	1,400	1,400	1,099	1,400	- %	- %
52024552 - 56330 Food/Bev/Related Emp Apprctn	96	516	800	800	241	800	- %	- %
52024552 - 56400 Books and Periodicals	-	-	250	250	-	250	- %	- %
Total Operating Expenses	977,504	783,108	1,067,800	1,071,570	765,923	1,029,800	(3.56%)	(3.90%)
52024553 - 57400 Machinery and Equipment	-	456	77,369	557,399	539,653	-	(100.00%)	(100.00%)
Total Capital Outlay	-	456	77,369	557,399	539,653	-	(100.00%)	(100.00%)
Total Wastewater Operations	1,578,097	1,754,070	2,149,606	2,633,406	2,065,407	1,998,824	(7.01%)	(24.10%)

City of Unalaska
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Wastewater Proprietary

Transfers Out

52029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	-	-	43,000	43,000	43,000	28,272	(34.25%)	(34.25%)
	-	-	43,000	43,000	43,000	28,272	(34.25%)	(34.25%)
Total Transfers Out	-	-	43,000	43,000	43,000	28,272	(34.25%)	(34.25%)

City of Unalaska
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Expenditures
Draft as of 6/6/2022

Wastewater Proprietary

Veh & Equip Maintenance

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
52022851 - 51100 Salaries and Wages	10,451	6,401	12,307	12,307	10,084	12,442	1.10%	1.10%
52022851 - 51200 Temporary Employees	-	-	-	-	80	-	- %	- %
52022851 - 51300 Overtime	34	132	438	438	224	438	- %	- %
52022851 - 52100 Health Insurance Benefit	2,302	1,444	4,125	4,125	3,029	4,126	0.02%	0.02%
52022851 - 52200 FICA & Medicare Emplr Match	802	500	977	977	795	988	1.13%	1.13%
52022851 - 52300 PERS Employer Contribution	3,681	2,699	3,769	3,769	2,150	3,751	(0.48%)	(0.48%)
52022851 - 52400 Unemployment Insurance	26	38	54	54	31	60	11.11%	11.11%
52022851 - 52500 Workers Compensation	316	194	472	472	218	372	(21.19%)	(21.19%)
52022851 - 52900 Other Employee Benefits	51	15	74	74	-	74	- %	- %
Total Personnel Expenses	17,664	11,423	22,216	22,216	16,610	22,251	0.16%	0.16%
52022852 - 54300 Repair/Maintenance Services	190	-	300	300	213	300	- %	- %
52022852 - 56100 General Supplies	30	6	675	675	95	600	(11.11%)	(11.11%)
52022852 - 56130 Machinery / Vehicle Parts	4,993	4,897	7,500	7,730	4,739	7,100	(5.33%)	(8.15%)
Total Operating Expenses	5,214	4,903	8,475	8,705	5,047	8,000	(5.60%)	(8.10%)
Total Veh & Equip Maintenance	22,878	16,326	30,691	30,921	21,657	30,251	(1.43%)	(2.17%)

City of Unalaska
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Expenditures
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Wastewater Proprietary

Facilities Maintenance

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
52022951 - 51100 Salaries and Wages	18,543	12,839	14,083	14,083	13,502	13,995	(0.62%)	(0.62%)
52022951 - 51200 Temporary Employees	77	514	-	-	60	-	- %	- %
52022951 - 51300 Overtime	2,850	1,050	7,314	7,314	4,616	8,517	16.45%	16.45%
52022951 - 52100 Health Insurance Benefit	5,255	4,615	6,789	6,789	5,168	7,239	6.63%	6.63%
52022951 - 52200 FICA & Medicare Emplr Match	1,642	1,102	1,634	1,634	1,390	1,721	5.32%	5.32%
52022951 - 52300 PERS Employer Contribution	7,396	6,291	6,426	6,426	3,767	6,629	3.16%	3.16%
52022951 - 52400 Unemployment Insurance	63	47	96	96	80	103	7.29%	7.29%
52022951 - 52500 Workers Compensation	783	708	949	949	437	748	(21.18%)	(21.18%)
52022951 - 52900 Other Employee Benefits	111	58	121	121	-	129	6.61%	6.61%
Total Personnel Expenses	36,719	27,222	37,412	37,412	29,019	39,081	4.46%	4.46%
52022952 - 53300 Other Professional	11,290	-	-	-	2,600	-	- %	- %
52022952 - 54300 Repair/Maintenance Services	14,455	9,281	11,780	11,780	6,906	14,780	25.47%	25.47%
52022952 - 54500 Construction Services	16,050	-	5,000	5,000	-	1,000	(80.00%)	(80.00%)
52022952 - 56100 General Supplies	138	136	2,500	2,500	-	500	(80.00%)	(80.00%)
52022952 - 56101 Safety Related Items	22	44	1,000	1,000	-	500	(50.00%)	(50.00%)
52022952 - 56140 Facility Maintenance Supplies	6,255	4,516	7,800	7,800	17,583	4,800	(38.46%)	(38.46%)
Total Operating Expenses	48,209	13,977	28,080	28,080	27,089	21,580	(23.15%)	(23.15%)
Total Facilities Maintenance	84,929	41,199	65,492	65,492	56,108	60,661	(7.38%)	(7.38%)

City of Unalaska
FY2023 Solid Waste Budget Summary
Draft as of 6/6/2022

Solid Waste Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	48,708	118,784	37,969	37,969	-	61,587	62.20%	62.20%
Charges for Services	2,470,460	2,654,129	2,347,730	2,347,730	2,561,403	2,803,825	19.43%	19.43%
Non-recurring Revenues	(7,375)	(29,272)	-	-	-	-	0.00%	0.00%
Total Revenues	2,511,793	2,743,642	2,385,699	2,385,699	2,561,403	2,865,412	20.11%	20.11%
Operating Expenditures (excl depr.)								
Utility Administration	327,200	379,033	416,477	418,817	321,363	422,014	1.33%	0.76%
Solid Waste Operations	1,462,471	1,171,008	2,244,539	2,268,263	1,188,192	1,962,110	(12.58%)	(13.50%)
Veh & Equip Maintenance	53,441	97,779	147,407	147,476	69,072	147,021	(0.26%)	(0.31%)
Facilities Maintenance	46,611	74,043	103,795	103,795	74,724	112,313	8.21%	8.21%
Total Operating Expend. (excl depr.)	1,889,723	1,721,863	2,912,218	2,938,351	1,653,350	2,643,458	(9.23%)	(10.04%)
Operating profit - cash basis	622,070	1,021,779	(526,518)	(552,652)	908,053	221,954		
Depreciation	911,102	908,323	913,944	913,944	732,014	886,148	(3.04%)	(3.04%)
Transfers In	44,622	-	-	-	-	-	0.00%	0.00%
Total Operating profit - accrual ba	(244,410)	113,456	(1,440,462)	(1,466,596)	176,039	(664,194)		
Non-operating items								
Landfill Closure / PC	(501,774)	(375,330)	(290,000)	(290,000)	(198,304)	(290,000)	- %	- %
Bad Debt Expense	(417)	-	-	-	-	-	- %	- %
Allocations IN-Debit	(21,456)	(21,456)	(21,456)	(21,456)	(14,304)	(21,456)	- %	- %
Interest Expense	(43,338)	(80,083)	(57,203)	(57,203)	(57,202)	(53,389)	(6.67%)	(6.67%)
Capital Project Transfers	209,914	(100,000)	(1,171,100)	(1,171,100)	(200,000)	(400,000)	(65.84%)	(65.84%)
Total Non-Operating Items	(357,071)	(576,869)	(1,539,759)	(1,539,759)	(469,810)	(764,845)	(50.33%)	(50.33%)
Net Profit (Loss)	(601,481)	(463,413)	(2,980,221)	(3,006,355)	(293,771)	(1,429,039)		
Appropriation of Net Assets	-	-	2,980,221	2,980,221	-	1,429,039		
Solid Waste Proprietary Fund Net	(601,481)	(463,413)	-	(26,134)	(293,771)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	307,991	114,023	0	1,250,993	1,673,007	38.96%
Solid Waste Operations	950,110	1,012,000	0	0	1,962,110	45.69%
Veh & Equip Maintenance	90,021	57,000	0	0	147,021	3.42%
Facilities Maintenance	76,813	35,500	0	0	112,313	2.62%
Total Operating Expenditures	1,424,935	1,218,523	0	1,250,993	3,894,451	
Transfers Out	0	0	0	400,000	400,000	9.31%
	0	0	0	400,000	400,000	

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FY2023 Solid Waste Budget Detail
Revenues
Draft as of 6/6/2022

Solid Waste Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
53016541 - 42355 PERS Nonemployer Contributions	48,708	118,784	37,969	37,969	-	61,587	62.20%	62.20%
Total Intergovernmental	48,708	118,784	37,969	37,969	-	61,587	62.20%	62.20%
Charges for Services								
53016542 - 44410 Tipping Fees	1,689,415	1,694,127	1,548,679	1,548,679	1,604,336	1,795,000	15.91%	15.91%
53016542 - 44420 Vehicle Disposal Fees	50	3,161	4,051	4,051	-	2,500	(38.29%)	(38.29%)
53016542 - 44421 Motor Vehicle Tax - Landfill	44,150	34,400	39,714	39,714	29,360	36,250	(8.72%)	(8.72%)
53016542 - 44470 Other Fees	384,051	568,812	428,967	428,967	575,110	598,650	39.56%	39.56%
53016542 - 44480 Late Fees	1,566	961	1,154	1,154	1,246	1,075	(6.85%)	(6.85%)
53016542 - 44490 Landfill Maintenance Fees	351,228	352,668	325,165	325,165	351,352	370,350	13.90%	13.90%
Total Charges for Services	2,470,460	2,654,129	2,347,730	2,347,730	2,561,403	2,803,825	19.43%	19.43%
Other Financing Sources								
53019848 - 49110 Transfers From Spec Rev Fnd	44,622	-	-	-	-	-	- %	- %
Total Other Financing Sources	44,622	-	-	-	-	-	- %	- %
Non-recurring Revenues								
53016549 - 49400 Gain-loss on Sale of Fixed Ass	(7,375)	(29,272)	-	-	-	-	- %	- %
53016549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	2,980,221	2,980,221	-	1,429,039	(52.05%)	(52.05%)
Total Non-recurring Revenues	(7,375)	(29,272)	2,980,221	2,980,221	-	1,429,039	(52.05%)	(52.05%)
Solid Waste Fund Total Revenues	2,556,415	2,743,642	5,365,920	5,365,920	2,561,403	4,294,451	(19.97%)	(19.97%)

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Solid Waste Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
53024051 - 51100 Salaries and Wages	144,669	168,774	177,142	177,142	149,136	179,631	1.41%	1.41%
53024051 - 51200 Temporary Employees	269	444	1,431	1,431	866	947	(33.82%)	(33.82%)
53024051 - 51300 Overtime	381	1,684	575	575	1,490	527	(8.35%)	(8.35%)
53024051 - 52100 Health Insurance Benefit	35,103	39,554	56,076	56,076	43,480	56,387	0.55%	0.55%
53024051 - 52200 FICA & Medicare Emplr Match	10,893	12,806	13,416	13,416	11,302	13,709	2.18%	2.18%
53024051 - 52300 PERS Employer Contribution	52,010	52,421	52,239	52,239	29,972	52,073	(0.32%)	(0.32%)
53024051 - 52400 Unemployment Insurance	692	716	797	797	665	827	3.76%	3.76%
53024051 - 52500 Workers Compensation	2,872	3,487	4,632	4,632	1,634	3,650	(21.20%)	(21.20%)
53024051 - 52900 Other Employee Benefits	144	109	238	238	31	240	0.84%	0.84%
Total Personnel Expenses	247,035	279,994	306,546	306,546	238,576	307,991	0.47%	0.47%
53024052 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	- %	- %
53024052 - 53240 Engineering/Architectural Svcs	4,382	1,853	2,500	2,500	2,106	2,500	- %	- %
53024052 - 53260 Training Services	-	832	1,000	1,000	599	1,000	- %	- %
53024052 - 53264 Education Reimbursement	-	-	1,450	1,450	-	1,450	- %	- %
53024052 - 53300 Other Professional Svcs	1,379	21,356	900	3,200	-	900	- %	(71.88%)
53024052 - 53410 Software / Hardware Support	6,606	11,296	7,064	7,064	7,160	8,095	14.60%	14.60%
53024052 - 54110 Water / Sewerage	472	497	456	456	462	456	- %	- %
53024052 - 54210 Solid Waste	879	1,083	1,215	1,215	768	1,215	- %	- %
53024052 - 54230 Custodial Services/Supplies	1,304	1,260	4,509	4,509	1,815	4,509	- %	- %
53024052 - 54300 Repair/Maintenance Services	344	769	500	500	687	500	- %	- %
53024052 - 55200 General Insurance	25,459	29,677	43,286	43,286	32,947	46,546	7.53%	7.53%
53024052 - 55310 Telephone / Fax/TV	2,788	2,604	1,321	1,321	2,192	1,321	- %	- %
53024052 - 55320 Network / Internet	3,618	3,961	7,035	7,035	5,820	7,035	- %	- %
53024052 - 55901 Advertising	-	-	-	-	409	-	- %	- %
53024052 - 55903 Travel and Related Costs	603	-	-	-	-	-	- %	- %
53024052 - 55904 Banking / Credit Card Fees	5,170	3,920	1,800	1,800	3,083	1,800	- %	- %
53024052 - 55905 Postal Services	1,905	1,375	2,565	2,565	1,309	2,565	- %	- %
53024052 - 55906 Membership Dues	791	641	-	-	686	-	- %	- %
53024052 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	5,000	- %	- %
53024052 - 55999 Other	-	-	-	-	31	-	- %	- %
53024052 - 56100 General Supplies	138	59	200	200	12	200	- %	- %
53024052 - 56101 Safety Related Items	611	224	-	-	-	-	- %	- %
53024052 - 56120 Office Supplies	747	1,018	2,186	2,226	1,022	2,186	- %	(1.81%)
53024052 - 56150 Computer Hardware / Software	5,475	1,263	7,930	7,930	2,859	8,793	10.88%	10.88%
53024052 - 56220 Electricity	5,961	7,539	7,000	7,000	7,296	7,000	- %	- %
53024052 - 56240 Heating Oil	9,455	6,439	8,102	8,102	10,700	8,102	- %	- %
53024052 - 56260 Gasoline for Vehicles	409	358	1,962	1,962	180	900	(54.13%)	(54.13%)
53024052 - 56320 Business Meals	-	-	200	200	-	200	- %	- %
53024052 - 56330 Food/Bev/Related Emp Apprctn	1,422	817	750	750	645	750	- %	- %
53024052 - 56400 Books and Periodicals	247	197	-	-	-	-	- %	- %
Total Operating Expenses	80,166	99,038	109,931	112,271	82,786	114,023	3.72%	1.56%
53024054 - 58100 Depreciation	911,102	908,323	913,944	913,944	732,014	886,148	(3.04%)	(3.04%)
53024054 - 58200 Landfill Closure/Post Closure	501,774	375,330	290,000	290,000	198,304	290,000	- %	- %
53024054 - 58500 Bad Debt Expense	417	-	-	-	-	-	- %	- %
53024054 - 58910 Allocations IN-Debit	21,456	21,456	21,456	21,456	14,304	21,456	- %	- %
53024054 - 59100 Interest Expense	43,338	80,083	57,203	57,203	57,202	53,389	(6.67%)	(6.67%)
Total Other Expenses	1,478,087	1,385,192	1,282,603	1,282,603	1,001,824	1,250,993	(2.46%)	(2.46%)
Total Utility Administration	1,805,287	1,764,225	1,699,080	1,701,420	1,323,187	1,673,007	(1.53%)	(1.67%)

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Solid Waste Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Operations								
53024751 - 51100 Salaries and Wages	404,900	328,091	473,653	473,653	326,703	476,334	0.57%	0.57%
53024751 - 51200 Temporary Employees	8,357	15,917	27,903	27,903	17,871	27,903	- %	- %
53024751 - 51300 Overtime	21,966	23,120	46,000	46,000	41,310	40,000	(13.04%)	(13.04%)
53024751 - 52100 Health Insurance Benefit	113,040	108,148	187,560	187,560	122,145	187,560	- %	- %
53024751 - 52200 FICA & Medicare Emplr Match	33,281	28,085	41,890	41,890	29,418	41,635	(0.61%)	(0.61%)
53024751 - 52300 PERS Employer Contribution	(38,503)	156,737	153,217	153,217	77,681	148,543	(3.05%)	(3.05%)
53024751 - 52400 Unemployment Insurance	2,096	2,031	2,895	2,895	2,288	2,991	3.32%	3.32%
53024751 - 52500 Workers Compensation	15,857	16,039	27,002	27,002	9,711	21,277	(21.20%)	(21.20%)
53024751 - 52900 Other Employee Benefits	2,639	1,700	3,867	3,867	860	3,867	- %	- %
Total Personnel Expenses	563,633	679,868	963,987	963,987	627,987	950,110	(1.44%)	(1.44%)
53024752 - 53240 Engineering/Architectural Svcs	-	-	2,000	2,000	-	2,000	- %	- %
53024752 - 53260 Training Services	1,190	-	4,000	4,000	-	4,000	- %	- %
53024752 - 53300 Other Professional Svcs	35,819	43,198	100,000	100,000	27,732	55,000	(45.00%)	(45.00%)
53024752 - 53410 Software / Hardware Support	-	1,122	1,200	1,200	-	1,200	- %	- %
53024752 - 53420 Sampling / Testing	6,543	9,767	15,000	15,000	7,548	15,000	- %	- %
53024752 - 53490 Other Technical Services	1,540	-	25,000	25,000	-	15,000	(40.00%)	(40.00%)
53024752 - 54110 Water / Sewerage	109,269	90,416	150,000	150,000	75,424	130,000	(13.33%)	(13.33%)
53024752 - 54210 Solid Waste	336,580	669	562,000	562,000	664	430,000	(23.49%)	(23.49%)
53024752 - 54220 Snow Plowing	12,600	-	-	-	-	-	- %	- %
53024752 - 54300 Repair/Maintenance Services	69,462	28,234	11,000	11,000	10,948	25,000	127.27%	127.27%
53024752 - 55310 Telephone / Fax/TV	4,045	4,051	4,600	4,600	3,183	4,600	- %	- %
53024752 - 55901 Advertising	450	1,275	-	-	-	-	- %	- %
53024752 - 55903 Travel and Related Costs	(1,067)	-	8,000	8,000	-	6,000	(25.00%)	(25.00%)
53024752 - 55906 Membership Dues	223	100	500	500	-	500	- %	- %
53024752 - 55907 Permit Fees	10,155	9,210	10,000	10,000	9,210	10,000	- %	- %
53024752 - 55908 Employee Moving Costs	-	-	5,000	5,000	-	5,000	- %	- %
53024752 - 56100 General Supplies	118,415	84,224	53,500	77,224	79,744	73,500	37.38%	(4.82%)
53024752 - 56101 Safety Related Items	5,874	6,314	7,250	7,250	9,184	7,250	- %	- %
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	-	-	250	250	-	250	- %	- %
53024752 - 56120 Office Supplies	1,018	-	700	700	352	700	- %	- %
53024752 - 56150 Computer Hardware / Software	843	782	1,700	1,700	8,126	1,700	- %	- %
53024752 - 56220 Electricity	84,081	122,521	70,000	70,000	107,369	110,000	57.14%	57.14%
53024752 - 56230 Propane	1,405	1,441	2,500	2,500	811	2,500	- %	- %
53024752 - 56240 Heating Oil	42,784	32,004	50,000	50,000	80,982	50,000	- %	- %
53024752 - 56260 Gasoline for Vehicles	1,276	727	800	800	538	800	- %	- %
53024752 - 56270 Diesel for Equipment	5,892	4,960	10,000	10,000	6,244	8,000	(20.00%)	(20.00%)
53024752 - 56330 Food/Bev/Related Emp Apprctn	448	130	400	400	592	400	- %	- %
53024752 - 56400 Books and Periodicals	-	-	100	100	-	100	- %	- %
Total Operating Expenses	898,839	491,140	1,149,000	1,172,724	428,652	1,012,000	(11.92%)	(13.71%)
53024753 - 57400 Machinery and Equipment	-	-	131,552	131,552	131,552	-	(100.00%)	(100.00%)
Total Capital Outlay	-	-	131,552	131,552	131,552	-	(100.00%)	(100.00%)
Total Solid Waste Operations	1,462,471	1,171,008	2,244,539	2,268,263	1,188,192	1,962,110	(12.58%)	(13.50%)

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Solid Waste Proprietary

Transfers Out

53029854 - 59940 Transfers To Prop Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	(209,914)	100,000	1,171,100	1,171,100	200,000	400,000	(65.84%)	(65.84%)
	(209,914)	100,000	1,171,100	1,171,100	200,000	400,000	(65.84%)	(65.84%)
	(209,914)	100,000	1,171,100	1,171,100	200,000	400,000	(65.84%)	(65.84%)

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Expenditures
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Solid Waste Proprietary

Veh & Equip Maintenance

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
53022851 - 51100 Salaries and Wages	18,919	26,602	49,802	49,802	21,303	50,342	1.08%	1.08%
53022851 - 51200 Temporary Employees	-	160	-	-	-	-	- %	- %
53022851 - 51300 Overtime	287	57	1,782	1,782	521	1,782	- %	- %
53022851 - 52100 Health Insurance Benefit	3,780	8,269	16,693	16,693	7,329	16,692	(0.01%)	(0.01%)
53022851 - 52200 FICA & Medicare Emplr Match	1,469	2,052	3,941	3,941	1,669	3,983	1.07%	1.07%
53022851 - 52300 PERS Employer Contribution	6,410	31,005	15,248	15,248	4,376	15,177	(0.47%)	(0.47%)
53022851 - 52400 Unemployment Insurance	77	151	234	234	85	242	3.42%	3.42%
53022851 - 52500 Workers Compensation	610	856	1,909	1,909	436	1,504	(21.22%)	(21.22%)
53022851 - 52900 Other Employee Benefits	70	56	298	298	5	299	0.34%	0.34%
Total Personnel Expenses	31,622	69,208	89,907	89,907	35,724	90,021	0.13%	0.13%
53022852 - 54300 Repair/Maintenance Services	1,666	2,582	2,500	2,500	213	2,500	- %	- %
53022852 - 56100 General Supplies	61	12	3,000	3,000	-	2,500	(16.67%)	(16.67%)
53022852 - 56130 Machinery / Vehicle Parts	20,092	25,978	52,000	52,069	33,135	52,000	- %	(0.13%)
Total Operating Expenses	21,819	28,571	57,500	57,569	33,348	57,000	(0.87%)	(0.99%)
Total Veh & Equip Maintenance	53,441	97,779	147,407	147,476	69,072	147,021	(0.26%)	(0.31%)

City of Unalaska
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Expenditures
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Solid Waste Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
53022951 - 51100 Salaries and Wages	20,064	32,743	43,283	43,283	33,445	43,023	(0.60%)	(0.60%)
53022951 - 51200 Temporary Employees	-	164	-	-	80	-	- %	- %
53022951 - 51300 Overtime	446	445	1,081	1,081	898	1,212	12.12%	12.12%
53022951 - 52100 Health Insurance Benefit	5,935	8,057	14,267	14,267	9,991	14,394	0.89%	0.89%
53022951 - 52200 FICA & Medicare Emplr Match	1,569	2,551	3,392	3,392	2,633	3,382	(0.29%)	(0.29%)
53022951 - 52300 PERS Employer Contribution	6,489	13,166	13,142	13,142	6,848	12,861	(2.14%)	(2.14%)
53022951 - 52400 Unemployment Insurance	105	198	201	201	175	209	3.98%	3.98%
53022951 - 52500 Workers Compensation	914	1,505	1,873	1,873	705	1,476	(21.20%)	(21.20%)
53022951 - 52900 Other Employee Benefits	80	105	256	256	-	256	- %	- %
Total Personnel Expenses	35,601	58,936	77,495	77,495	54,777	76,813	(0.88%)	(0.88%)
53022952 - 53300 Other Professional	716	1,146	-	-	-	-	- %	- %
53022952 - 54300 Repair/Maintenance Services	3,409	10,229	7,800	7,800	2,769	7,800	- %	- %
53022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
53022952 - 56100 General Supplies	60	195	1,500	1,500	-	1,500	- %	- %
53022952 - 56101 Safety Related Items	22	44	500	500	-	500	- %	- %
53022952 - 56140 Facility Maintenance Supplies	6,803	3,494	15,500	15,500	17,178	24,700	59.35%	59.35%
Total Operating Expenses	11,010	15,108	26,300	26,300	19,947	35,500	34.98%	34.98%
 Total Facilities Maintenance	 46,611	 74,043	 103,795	 103,795	 74,724	 112,313	 8.21%	 8.21%

City of Unalaska
FY2023 Ports & Harbors Budget Summary
Draft as of 6/6/2022

Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	162,936	196,234	63,971	63,971	28,620	99,018	54.79%	54.79%
Charges for Services	6,921,195	6,649,714	8,587,891	8,587,891	7,420,389	8,464,362	(1.44%)	(1.44%)
Investment Income	29,728	976	-	-	588	-	0.00%	0.00%
Total Revenues	7,113,859	6,846,924	8,651,862	8,651,862	7,449,598	8,563,380	(1.02%)	(1.02%)
Operating Expenditures (excl depr.)								
Harbor Office	765,567	1,056,754	1,524,475	1,457,475	1,119,315	1,339,751	(12.12%)	(8.08%)
Unalaska Marine Center	1,026,380	974,054	1,087,207	1,032,287	891,103	1,155,311	6.26%	11.92%
Spit & Light Cargo Docks	511,423	545,997	545,262	625,262	583,597	696,591	27.75%	11.41%
Ports Security	24,621	7,859	68,855	34,855	6,070	72,295	5.00%	107.42%
CEM Small Boat Harbor	664,836	758,629	701,825	830,825	847,694	960,269	36.82%	15.58%
Bobby Storrs Small Boat Harbor	110,851	130,002	189,808	143,004	106,080	180,650	(4.83%)	26.32%
Veh & Equip Maintenance	50,587	51,540	64,429	64,512	36,661	62,479	(3.03%)	(3.15%)
Facilities Maintenance	29,371	55,155	52,415	52,415	30,329	52,096	(0.61%)	(0.61%)
Total Operating Expend. (excl depr.)	3,183,636	3,579,989	4,234,277	4,240,635	3,620,849	4,519,442	6.73%	6.57%
Operating profit - cash basis	3,930,223	3,266,935	4,417,585	4,411,227	3,828,749	4,043,938		
Depreciation	4,276,173	4,316,580	4,343,293	4,343,293	3,580,512	4,301,644	(0.96%)	(0.96%)
Total Operating profit - accrual ba	(345,950)	(1,049,645)	74,292	67,934	248,237	(257,706)		
Non-operating items								
Bad Debt Expense	(2,889)	-	-	-	-	-	- %	- %
Allocations IN-Debit	(68,112)	(71,892)	(68,112)	(68,112)	(47,928)	(68,112)	- %	- %
Interest Expense	(1,471,349)	(1,259,149)	(1,363,809)	(1,363,809)	(1,262,113)	(1,314,750)	(3.60%)	(3.60%)
Issuance Costs	-	(29,883)	-	-	-	-	- %	- %
Capital Project Transfers	(618,442)	24,031	(6,045,000)	(4,623,218)	(4,623,218)	(2,594,495)	(57.08%)	(43.88%)
Total Non-Operating Items	(2,160,792)	(1,336,894)	(7,476,921)	(6,055,139)	(5,933,258)	(3,977,357)	(46.80%)	(34.31%)
Net Profit (Loss)	(2,506,742)	(2,386,539)	(7,402,629)	(5,987,205)	(5,685,021)	(4,235,063)		
Appropriation of Net Assets	-	-	7,402,629	5,980,847	-	4,235,063		
Ports & Harbors Proprietary Fund Net	(2,506,742)	(2,386,539)	-	(6,358)	(5,685,021)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Harbor Office	1,084,245	255,506	0	5,684,506	7,024,257	54.88%
Unalaska Marine Center	499,144	656,167	0	0	1,155,311	9.03%
Spit & Light Cargo Docks	147,889	548,702	0	0	696,591	5.44%
Ports Security	52,795	19,500	0	0	72,295	0.56%
CEM Small Boat Harbor	265,826	694,443	0	0	960,269	7.50%
Bobby Storrs Small Boat Harbor	110,919	69,731	0	0	180,650	1.41%
Veh & Equip Maintenance	42,479	20,000	0	0	62,479	0.49%
Facilities Maintenance	30,838	21,258	0	0	52,096	0.41%
Total Operating Expenditures	2,234,135	2,285,307	0	5,684,506	10,203,948	
Transfers Out	0	0	0	2,594,495	2,594,495	20.27%
	0	0	0	2,594,495	2,594,495	

City of Unalaska
FY2023 Ports & Harbors Budget Detail
Revenues
Draft as of 6/6/2022

Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
54017041 - 42195 Misc. Fed Operating Grants	55,399	-	-	-	-	-	- %	- %
54017041 - 42355 PERS Nonemployer Contributions	78,917	167,614	63,971	63,971	-	99,018	54.79%	54.79%
54017041 - 42359 Other State Revenue	28,620	28,620	-	-	28,620	-	- %	- %
Total Intergovernmental	162,936	196,234	63,971	63,971	28,620	99,018	54.79%	54.79%
Charges for Services								
54017042 - 44511 UMC Docking / Moorage	1,391,764	1,280,860	1,770,006	1,770,006	1,515,782	1,900,000	7.34%	7.34%
54017042 - 44512 UMC Wharfage	2,480,640	2,197,785	3,188,469	3,188,469	2,583,889	3,300,000	3.50%	3.50%
54017042 - 44513 UMC Rental Fees	575,533	707,566	1,210,000	1,210,000	769,468	930,000	(23.14%)	(23.14%)
54017042 - 44514 UMC Utilities	478,581	303,701	467,127	467,127	210,668	250,000	(46.48%)	(46.48%)
54017042 - 44521 Spit Docking / Moorage	529,271	570,863	430,520	430,520	611,257	590,000	37.04%	37.04%
54017042 - 44524 Spit Utilities	153,469	164,024	125,000	125,000	230,936	100,000	(20.00%)	(20.00%)
54017042 - 44531 SBH Docking / Moorage	72,781	82,479	87,000	87,000	78,146	85,000	(2.30%)	(2.30%)
54017042 - 44534 SBH Utilities	7,859	13,266	6,000	6,000	12,019	7,000	16.67%	16.67%
54017042 - 44541 Cargo Docking / Moorage	56,966	57,207	120,000	120,000	50,812	30,362	(74.70%)	(74.70%)
54017042 - 44542 Cargo Wharfage	141,437	141,327	94,500	94,500	127,492	115,000	21.69%	21.69%
54017042 - 44543 Cargo Rental Fees	-	-	8,000	8,000	-	8,000	- %	- %
54017042 - 44544 Cargo Utilities	23,474	17,722	22,569	22,569	13,899	20,000	(11.38%)	(11.38%)
54017042 - 44551 CEM Docking/Moorage	622,330	696,905	647,700	647,700	718,320	700,000	8.07%	8.07%
54017042 - 44554 CEM Utilities	331,914	384,748	313,000	313,000	472,702	330,000	5.43%	5.43%
54017042 - 44555 CEM Others Services	369	1,164	500	500	587	500	- %	- %
54017042 - 44560 Security Fees	45,596	9,011	85,000	85,000	14,758	90,000	5.88%	5.88%
54017042 - 44580 Late Fees	6,709	3,944	2,500	2,500	6,877	2,500	- %	- %
54017042 - 44599 Other Revenue	2,502	17,142	10,000	10,000	2,777	6,000	(40.00%)	(40.00%)
Total Charges for Services	6,921,195	6,649,714	8,587,891	8,587,891	7,420,389	8,464,362	(1.44%)	(1.44%)
Investment Income								
54017043 - 47110 Interest Revenue	29,728	976	-	-	588	-	- %	- %
Total Investment Income	29,728	976	-	-	588	-	- %	- %
Non-recurring Revenues								
54017049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	7,402,629	5,980,847	-	4,235,063	(42.79%)	(29.19%)
Total Non-recurring Revenues	-	-	7,402,629	5,980,847	-	4,235,063	(42.79%)	(29.19%)
Ports & Harbors Fund Total Revenues	7,113,859	6,846,924	16,054,491	14,632,708	7,449,598	12,798,443	(20.28%)	(12.54%)

City of Unalaska
FY2023 Ports & Harbors Budget Detail
Expenditures
Draft as of 6/6/2022

Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Harbor Office								
54025051 - 51100 Salaries and Wages	529,896	507,460	608,009	608,009	584,024	629,033	3.46%	3.46%
54025051 - 51200 Temporary Employees	539	10,549	2,861	2,861	7,026	1,717	(39.99%)	(39.99%)
54025051 - 51300 Overtime	1,571	2,285	12,581	2,581	2,155	12,599	0.14%	388.14%
54025051 - 52100 Health Insurance Benefit	128,372	129,296	206,731	206,731	180,400	205,488	(0.60%)	(0.60%)
54025051 - 52200 FICA & Medicare Emplr Match	40,255	39,421	47,022	47,022	43,156	48,467	3.07%	3.07%
54025051 - 52300 PERS Employer Contribution	(127,053)	199,424	179,450	144,450	118,626	179,912	0.26%	24.55%
54025051 - 52400 Unemployment Insurance	2,403	2,562	2,910	2,910	3,063	2,987	2.65%	2.65%
54025051 - 52500 Workers Compensation	5,033	3,223	4,458	4,458	3,190	3,512	(21.22%)	(21.22%)
54025051 - 52900 Other Employee Benefits	404	288	529	529	294	530	0.19%	0.19%
Total Personnel Expenses	581,420	894,508	1,064,551	1,019,551	941,935	1,084,245	1.85%	6.35%
54025052 - 53230 Legal Services	3,059	2,710	5,000	5,000	2,506	5,000	- %	- %
54025052 - 53260 Training Services	-	-	6,000	6,000	6,749	6,000	- %	- %
54025052 - 53264 Education Reimbursement	390	-	-	-	-	-	- %	- %
54025052 - 53300 Other Professional Svs	7,931	4,215	4,900	4,900	1,898	4,900	- %	- %
54025052 - 53410 Software / Hardware Support	17,615	30,219	18,817	18,817	19,072	36,565	94.32%	94.32%
54025052 - 54110 Water / Sewerage	-	536	-	-	-	-	- %	- %
54025052 - 54230 Custodial Services/Supplies	-	-	12,000	-	-	12,000	- %	- %
54025052 - 54300 Repair/Maintenance Services	-	531	4,000	2,000	-	4,000	- %	100.00%
54025052 - 54410 Buildings / Land Rental	50,367	49,611	50,000	50,000	49,075	50,000	- %	- %
54025052 - 55200 General Insurance	14,918	15,790	25,698	25,698	17,156	22,833	(11.15%)	(11.15%)
54025052 - 55310 Telephone / Fax/ TV	10,500	10,907	24,900	24,900	9,480	24,900	- %	- %
54025052 - 55320 Network / Internet	9,648	10,842	18,760	18,760	15,520	18,760	- %	- %
54025052 - 55330 Radio	-	340	8,000	-	-	-	(100.00%)	- %
54025052 - 55390 Other Communications	880	922	1,500	1,500	130	1,500	- %	- %
54025052 - 55901 Advertising	978	-	2,000	2,000	1,689	2,000	- %	- %
54025052 - 55902 Printing and Binding	-	-	750	750	1,196	750	- %	- %
54025052 - 55903 Travel and Related Costs	9,832	-	15,000	15,000	13,770	15,000	- %	- %
54025052 - 55904 Banking / Credit Card Fees	30,067	20,309	-	-	14,147	-	- %	- %
54025052 - 55905 Postal Services	1,900	2,925	3,600	3,600	1,861	3,600	- %	- %
54025052 - 55906 Membership Dues	1,795	670	2,000	2,000	770	2,000	- %	- %
54025052 - 55907 Permit Fees	-	-	1,500	1,500	-	1,500	- %	- %
54025052 - 56100 General Supplies	667	2,231	3,000	3,000	596	3,000	- %	- %
54025052 - 56120 Office Supplies	4,899	3,022	4,500	4,500	1,642	4,500	- %	- %
54025052 - 56150 Computer Hardware / Software	14,562	3,692	20,480	20,480	11,773	26,448	29.14%	29.14%
54025052 - 56160 Uniforms	1,277	-	5,500	5,500	4,169	5,500	- %	- %
54025052 - 56240 Heating Oil	861	685	-	-	1,663	-	- %	- %
54025052 - 56260 Gasoline for Vehicles	608	630	1,800	1,800	851	1,800	- %	- %
54025052 - 56320 Business Meals	-	-	500	500	41	500	- %	- %
54025052 - 56330 Food/Bev/Related Emp Apprctn	1,393	1,460	2,300	2,300	1,626	2,300	- %	- %
54025052 - 56400 Books and Periodicals	-	-	150	150	-	150	- %	- %
Total Operating Expenses	184,147	162,246	242,655	220,655	177,380	255,506	5.30%	15.79%
54025053 - 57400 Machinery and Equipment	-	-	217,269	217,269	-	-	(100.00%)	(100.00%)
Total Capital Outlay	-	-	217,269	217,269	-	-	(100.00%)	(100.00%)
54025054 - 58100 Depreciation	4,276,173	4,316,580	4,343,293	4,343,293	3,580,512	4,301,644	(0.96%)	(0.96%)
54025054 - 58500 Bad Debt Expense	2,889	-	-	-	-	-	- %	- %
54025054 - 58910 Allocations IN-Debit	68,112	71,892	68,112	68,112	47,928	68,112	- %	- %
54025054 - 59100 Interest Expense	1,471,349	1,259,149	1,363,809	1,363,809	1,262,113	1,314,750	(3.60%)	(3.60%)
54025054 - 59400 Issuance Costs	-	29,883	-	-	-	-	- %	- %
Total Other Expenses	5,818,523	5,677,504	5,775,214	5,775,214	4,890,552	5,684,506	(1.57%)	(1.57%)
Total Harbor Office	6,584,090	6,734,258	7,299,689	7,232,689	6,009,867	7,024,257	(3.77%)	(2.88%)

City of Unalaska
FY2023 Ports & Harbors Budget Detail
Expenditures
Draft as of 6/6/2022

Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Unalaska Marine Center								
54025151 - 51100 Salaries and Wages	184,060	216,784	241,582	241,582	185,567	254,185	5.22%	5.22%
54025151 - 51300 Overtime	14,251	13,263	33,396	23,396	20,448	35,100	5.10%	50.03%
54025151 - 52100 Health Insurance Benefit	68,894	75,211	94,684	94,684	76,003	95,801	1.18%	1.18%
54025151 - 52200 FICA & Medicare Emplr Match	15,171	17,599	21,039	21,039	15,762	22,136	5.21%	5.21%
54025151 - 52300 PERS Employer Contribution	73,459	90,930	80,166	55,166	41,438	81,088	1.15%	46.99%
54025151 - 52400 Unemployment Insurance	1,253	1,403	1,319	1,319	1,138	1,387	5.16%	5.16%
54025151 - 52500 Workers Compensation	6,225	7,467	11,990	11,990	3,913	9,447	(21.21%)	(21.21%)
Total Personnel Expenses	363,311	422,657	484,176	449,176	344,270	499,144	3.09%	11.12%
54025152 - 53240 Engineering/Architectural Svcs	-	-	1,300	1,300	-	13,000	900.00%	900.00%
54025152 - 53300 Other Professional Svcs	17,500	-	-	-	150	-	-	-
54025152 - 53410 Software / Hardware Support	-	-	150	150	-	150	-	-
54025152 - 54110 Water / Sewerage	23,545	18,356	15,000	15,000	20,972	17,700	18.00%	18.00%
54025152 - 54210 Solid Waste	140,003	148,811	145,000	145,000	148,174	145,000	-	-
54025152 - 54220 Snow Plowing	-	1,560	5,000	5,000	-	5,000	-	-
54025152 - 54300 Repair/Maintenance Services	1,591	9,784	10,000	10,000	571	10,000	-	-
54025152 - 54410 Buildings / Land Rental	1,200	1,200	-	-	1,100	-	-	-
54025152 - 54420 Equipment Rental	-	-	1,200	1,200	-	1,200	-	-
54025152 - 55200 General Insurance	170,890	190,135	219,381	219,381	204,371	253,117	15.38%	15.38%
54025152 - 55310 Telephone / Fax/ TV	648	905	-	-	2,185	-	-	-
54025152 - 55320 Network / Internet	195	-	-	-	-	-	-	-
54025152 - 55906 Membership Dues	-	-	500	500	-	500	-	-
54025152 - 55907 Permit Fees	-	-	-	-	598	-	-	-
54025152 - 56100 General Supplies	11,581	3,044	10,000	10,079	3,674	10,000	-	(0.79%)
54025152 - 56101 Safety Related Items	2,239	473	-	-	896	-	-	-
54025152 - 56110 Sand / Gravel / Rock	-	-	5,000	5,000	-	10,000	100.00%	100.00%
54025152 - 56120 Office Supplies	95	-	250	250	132	250	-	-
54025152 - 56220 Electricity	280,936	166,387	175,000	155,000	153,930	175,000	-	12.90%
54025152 - 56230 Propane	79	129	150	150	22	150	-	-
54025152 - 56260 Gasoline for Vehicles	12,068	10,036	14,000	14,000	9,458	14,000	-	-
54025152 - 56270 Diesel for Equipment	499	577	600	600	599	600	-	-
54025152 - 56330 Food/Bev/Related Emp Apprctn	-	-	500	500	-	500	-	-
Total Operating Expenses	663,069	551,397	603,031	583,111	546,834	656,167	8.81%	12.53%
Total Unalaska Marine Center	1,026,380	974,054	1,087,207	1,032,287	891,103	1,155,311	6.26%	11.92%

City of Unalaska
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Expenditures
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Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Spit & Light Cargo Docks								
54025251 - 51100 Salaries and Wages	57,759	66,001	71,579	71,579	54,983	75,314	5.22%	5.22%
54025251 - 51300 Overtime	4,223	3,930	9,894	9,894	6,059	10,398	5.09%	5.09%
54025251 - 52100 Health Insurance Benefit	20,413	22,285	28,053	28,053	22,519	28,387	1.19%	1.19%
54025251 - 52200 FICA/Medicare Employer Match	4,742	5,350	6,232	6,232	4,670	6,555	5.18%	5.18%
54025251 - 52300 PERS Employer Benefit	22,670	27,330	23,754	23,754	12,274	24,026	1.15%	1.15%
54025251 - 52400 Unemployment Ins Benefit	371	416	391	391	337	409	4.60%	4.60%
54025251 - 52500 Workers Compensation Ins	1,853	2,220	3,554	3,554	1,159	2,800	(21.22%)	(21.22%)
Total Personnel Expenses	112,030	127,531	143,457	143,457	102,002	147,889	3.09%	3.09%
54025252 - 54110 Water / Sewerage	27,380	23,646	39,000	39,000	44,306	39,000	- %	- %
54025252 - 54210 Solid Waste	7,552	8,632	26,000	26,000	6,309	26,000	- %	- %
54025252 - 54300 Repair/Maintenance Services	1,668	10,957	25,000	25,000	1,844	25,000	- %	- %
54025252 - 54410 Buildings/Land Rental	115,429	118,343	125,500	125,500	124,737	125,500	- %	- %
54025252 - 55200 General Insurance	56,831	76,386	88,805	88,805	84,529	103,702	16.77%	16.77%
54025252 - 56100 General Supplies	5,883	875	10,000	10,000	2,681	10,000	- %	- %
54025252 - 56110 Sand / Gravel / Rock	720	-	5,000	5,000	10,151	7,000	40.00%	40.00%
54025252 - 56220 Electricity	183,929	179,626	75,000	155,000	207,037	205,000	173.33%	32.26%
54025252 - 56260 Gasoline for Vehicles	-	-	7,500	7,500	-	7,500	- %	- %
Total Operating Expenses	399,393	418,466	401,805	481,805	481,595	548,702	36.56%	13.88%
 Total Spit & Light Cargo Docks	 511,423	 545,997	 545,262	 625,262	 583,597	 696,591	 27.75%	 11.41%

City of Unalaska
FY2023 Ports & Harbors Budget Detail
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Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Ports Security								
54025351 - 51100 Salaries and Wages	3,121	1,217	5,950	1,950	633	5,100	(14.29%)	161.54%
54025351 - 51300 Overtime	8,593	670	29,050	9,050	2,759	24,900	(14.29%)	175.14%
54025351 - 52100 Health Insurance Benefit	2,419	368	12,222	2,222	1,227	10,149	(16.96%)	356.75%
54025351 - 52200 FICA/Medicare Employer Match	896	144	2,674	2,674	259	2,292	(14.29%)	(14.29%)
54025351 - 52300 PERS Employer Benefit	4,493	737	10,798	10,798	736	9,036	(16.32%)	(16.32%)
54025351 - 52400 Unemployment Ins Benefit	42	12	172	172	20	146	(15.12%)	(15.12%)
54025351 - 52500 Workers Compensation Ins	259	42	1,489	1,489	55	1,172	(21.29%)	(21.29%)
Total Personnel Expenses	19,823	3,191	62,355	28,355	5,689	52,795	(15.33%)	86.19%
54025352 - 56100 General Supplies	4,199	4,668	5,000	5,000	251	18,000	260.00%	260.00%
54025352 - 56120 Office Supplies	-	-	500	500	-	500	- %	- %
54025352 - 56330 Food/Bev/Related Emp Apprctn	600	-	1,000	1,000	130	1,000	- %	- %
Total Operating Expenses	4,798	4,668	6,500	6,500	381	19,500	200.00%	200.00%
 Total Ports Security	 24,621	 7,859	 68,855	 34,855	 6,070	 72,295	 5.00%	 107.42%

City of Unalaska
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Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
CEM Small Boat Harbor								
54025451 - 51100 Salaries and Wages	109,156	115,195	134,052	134,052	110,376	142,247	6.11%	6.11%
54025451 - 51300 Overtime	4,976	4,576	13,230	7,230	6,945	13,800	4.31%	90.87%
54025451 - 52100 Health Insurance Benefit	34,637	36,434	50,317	50,317	41,523	50,689	0.74%	0.74%
54025451 - 52200 FICA/Medicare Employer Match	8,746	9,173	11,261	11,261	8,893	11,890	5.59%	5.59%
54025451 - 52300 PERS Employer Benefit	41,553	47,351	42,545	33,545	23,978	43,220	1.59%	28.84%
54025451 - 52400 Unemployment Ins Benefit	628	693	702	702	642	732	4.27%	4.27%
54025451 - 52500 Workers Compensation Ins	2,443	2,624	4,123	4,123	1,525	3,248	(21.22%)	(21.22%)
Total Personnel Expenses	202,139	216,047	256,230	241,230	193,881	265,826	3.75%	10.20%
54025452 - 53230 Legal	-	-	850	850	-	850	-	-
54025452 - 54110 Water / Sewerage	8,691	13,328	12,000	12,000	7,286	12,000	-	-
54025452 - 54210 Solid Waste	29,426	48,416	25,000	25,000	46,477	45,475	81.90%	81.90%
54025452 - 54230 Custodial Services/Supplies	8,400	8,400	11,500	11,500	7,700	11,500	-	-
54025452 - 54300 Repair/Maintenance Services	5,557	8,853	10,000	10,000	1,829	10,000	-	-
54025452 - 55200 General Insurance	55,036	67,736	76,895	76,895	72,384	91,268	18.69%	18.69%
54025452 - 55310 Telephone / Fax / TV	1,599	1,610	-	-	1,351	-	-	-
54025452 - 56100 General Supplies	2,095	71	5,000	5,000	1,284	7,000	40.00%	40.00%
54025452 - 56110 Sand / Gravel / Rock	-	-	5,000	5,000	10,151	5,000	-	-
54025452 - 56120 Office Supplies	-	-	350	350	-	350	-	-
54025452 - 56220 Electricity	348,933	390,906	292,000	436,000	500,084	504,000	72.60%	15.60%
54025452 - 56240 Heating Oil	2,959	3,263	4,500	4,500	5,266	4,500	-	-
54025452 - 56260 Gasoline for Vehicles	-	-	2,500	2,500	-	2,500	-	-
Total Operating Expenses	462,697	542,582	445,595	589,595	653,814	694,443	55.85%	17.78%
Total CEM Small Boat Harbor	664,836	758,629	701,825	830,825	847,694	960,269	36.82%	15.58%

City of Unalaska
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Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Bobby Storrs Small Boat Harbor								
54025551 - 51100 Salaries and Wages	43,319	49,501	53,687	53,687	41,237	56,485	5.21%	5.21%
54025551 - 51300 Overtime	3,167	2,947	7,422	4,422	4,544	7,800	5.09%	76.39%
54025551 - 52100 Health Insurance Benefit	15,310	16,714	21,040	21,040	16,890	21,290	1.19%	1.19%
54025551 - 52200 FICA/Medicare Employer Match	3,556	4,012	4,676	4,676	3,503	4,920	5.22%	5.22%
54025551 - 52300 PERS Employer Benefit	17,065	20,497	17,818	13,818	9,207	18,017	1.12%	30.39%
54025551 - 52400 Unemployment Ins Benefit	278	312	295	295	253	308	4.41%	4.41%
54025551 - 52500 Workers Compensation Ins	1,390	1,665	2,665	2,665	870	2,099	(21.24%)	(21.24%)
Total Personnel Expenses	84,086	95,648	107,603	100,603	76,503	110,919	3.08%	10.25%
54025552 - 53300 Other Professional	-	-	30,000	-	-	15,000	(50.00%)	- %
54025552 - 54110 Water / Sewerage	4,682	2,900	5,000	5,000	2,047	2,000	(60.00%)	(60.00%)
54025552 - 54210 Solid Waste	1,007	1,004	1,000	1,000	996	1,200	20.00%	20.00%
54025552 - 54300 Repair/Maintenance Services	1,339	7,324	15,000	12,196	1,526	15,000	- %	22.99%
54025552 - 55200 General Insurance	11,093	9,382	10,705	10,705	10,011	10,031	(6.30%)	(6.30%)
54025552 - 56100 General Supplies	332	-	9,000	2,000	69	9,000	- %	350.00%
54025552 - 56220 Electricity	8,312	13,744	10,000	10,000	14,929	16,000	60.00%	60.00%
54025552 - 56260 Gasoline for Vehicles	-	-	1,500	1,500	-	1,500	- %	- %
Total Operating Expenses	26,765	34,354	82,205	42,401	29,578	69,731	(15.17%)	64.45%
 Total Bobby Storrs Small Boat Harbor	 110,851	 130,002	 189,808	 143,004	 106,080	 180,650	 (4.83%)	 26.32%

City of Unalaska
FY2023 Ports & Harbors Budget Detail
Expenditures
Draft as of 6/6/2022

Ports & Harbors Proprietary

Transfers Out

54029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	618,442	(24,031)	6,045,000	4,623,218	4,623,218	2,594,495	(57.08%)	(43.88%)
	618,442	(24,031)	6,045,000	4,623,218	4,623,218	2,594,495	(57.08%)	(43.88%)
Total Transfers Out	618,442	(24,031)	6,045,000	4,623,218	4,623,218	2,594,495	(57.08%)	(43.88%)

City of Unalaska
FY2023 Ports & Harbors Budget Detail
Expenditures
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Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Veh & Equip Maintenance								
54022851 - 51100 Salaries and Wages	19,627	23,085	23,498	23,498	16,585	23,754	1.09%	1.09%
54022851 - 51300 Overtime	-	236	840	840	14	840	- %	- %
54022851 - 52100 Health Insurance Benefit	5,276	6,541	7,877	7,877	6,308	7,876	(0.01%)	(0.01%)
54022851 - 52200 FICA & Medicare Emplr Match	1,501	1,784	1,864	1,864	1,270	1,882	0.97%	0.97%
54022851 - 52300 PERS Employer Contribution	7,010	9,631	7,193	7,193	3,439	7,162	(0.43%)	(0.43%)
54022851 - 52400 Unemployment Insurance	77	129	114	114	74	114	- %	- %
54022851 - 52500 Workers Compensation	583	835	901	901	296	709	(21.31%)	(21.31%)
54022851 - 52900 Other Employee Benefits	96	82	142	142	-	142	- %	- %
Total Personnel Expenses	34,171	42,325	42,429	42,429	27,986	42,479	0.12%	0.12%
54022852 - 53300 Other Professional	-	285	-	-	-	-	- %	- %
54022852 - 54300 Repair/Maintenance Services	190	538	2,000	2,000	213	2,000	- %	- %
54022852 - 56100 General Supplies	111	15	1,400	1,400	-	1,000	(28.57%)	(28.57%)
54022852 - 56130 Machinery / Vehicle Parts	16,115	8,377	18,600	18,683	8,462	17,000	(8.60%)	(9.01%)
Total Operating Expenses	16,416	9,215	22,000	22,083	8,675	20,000	(9.09%)	(9.43%)
 Total Veh & Equip Maintenance	 50,587	 51,540	 64,429	 64,512	 36,661	 62,479	 (3.03%)	 (3.15%)

City of Unalaska
FY2023 Ports & Harbors Budget Detail
Expenditures
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Ports & Harbors Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
54022951 - 51100 Salaries and Wages	11,280	14,433	17,544	17,544	14,510	17,438	(0.60%)	(0.60%)
54022951 - 51200 Temporary Employees	-	247	-	-	-	-	-	-
54022951 - 51300 Overtime	68	365	294	294	193	323	9.86%	9.86%
54022951 - 52100 Health Insurance Benefit	2,786	3,661	5,737	5,737	3,786	5,779	0.73%	0.73%
54022951 - 52200 FICA & Medicare Emplr Match	868	1,151	1,364	1,364	1,125	1,357	(0.51%)	(0.51%)
54022951 - 52300 PERS Employer Contribution	3,588	5,841	5,282	5,282	2,964	5,164	(2.23%)	(2.23%)
54022951 - 52400 Unemployment Insurance	44	78	80	80	55	81	1.25%	1.25%
54022951 - 52500 Workers Compensation	456	657	752	752	392	592	(21.28%)	(21.28%)
54022951 - 52900 Other Employee Benefits	50	52	104	104	-	104	-	-
Total Personnel Expenses	19,141	26,483	31,157	31,157	23,024	30,838	(1.02%)	(1.02%)
54022952 - 53300 Other Professional	-	-	-	-	577	-	-	-
54022952 - 54300 Repair/Maintenance Services	7,066	26,605	14,758	14,758	4,351	14,758	-	-
54022952 - 54500 Construction Services	-	-	1,100	1,100	-	1,100	-	-
54022952 - 56100 General Supplies	60	136	250	250	-	250	-	-
54022952 - 56101 Safety Related Items	22	44	-	-	-	-	-	-
54022952 - 56140 Facility Maintenance Supplies	3,082	1,887	5,150	5,150	2,377	5,150	-	-
Total Operating Expenses	10,230	28,672	21,258	21,258	7,305	21,258	-	-
 Total Facilities Maintenance	 29,371	 55,155	 52,415	 52,415	 30,329	 52,096	 (0.61%)	 (0.61%)

City of Unalaska
FY2023 Airport Budget Summary
Draft as of 6/6/2022

Airport Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	8,481	22,063	6,841	6,841	-	11,409	66.77%	66.77%
Charges for Services	485,446	481,450	553,500	553,500	418,255	548,000	(0.99%)	(0.99%)
Non-recurring Revenues	-	(10,508)	-	-	-	-	0.00%	0.00%
Total Revenues	493,927	493,005	560,341	560,341	418,255	559,409	(0.17%)	(0.17%)
Operating Expenditures (excl depr.)								
Airport Admin/Operations	280,966	318,492	331,207	331,207	335,001	395,039	19.27%	19.27%
Facilities Maintenance	83,360	97,905	205,764	205,764	109,561	169,289	(17.73%)	(17.73%)
Total Operating Expend. (excl depr.)	364,326	416,398	536,971	536,971	444,562	564,328	5.09%	5.09%
Operating profit - cash basis	129,601	76,607	23,370	23,370	(26,307)	(4,919)		
Depreciation	264,278	277,065	281,986	281,986	231,392	278,541	(1.22%)	(1.22%)
Transfers In	158,000	-	-	-	-	-	0.00%	0.00%
Total Operating profit - accrual ba	23,323	(200,458)	(258,616)	(258,616)	(257,699)	(283,460)		
Non-operating items								
Allocations IN-Debit	(4,608)	(4,620)	(4,608)	(4,608)	(3,080)	(4,608)	- %	- %
Capital Project Transfers	-	-	-	-	-	(22,280)	- %	- %
Total Non-Operating Items	(4,608)	(4,620)	(4,608)	(4,608)	(3,080)	(26,888)	483.51%	483.51%
Net Profit (Loss)	18,715	(205,078)	(263,224)	(263,224)	(260,779)	(310,348)		
Appropriation of Net Assets	-	-	263,224	263,224	-	310,348		
Airport Proprietary Fund Net	18,715	(205,078)	-	-	(260,779)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Airport Admin/Operations	109,505	285,534	0	283,149	678,188	77.97%
Facilities Maintenance	141,054	28,235	0	0	169,289	19.46%
Total Operating Expenditures	250,559	313,769	0	283,149	847,477	
Transfers Out	0	0	0	22,280	22,280	2.56%
	0	0	0	22,280	22,280	

City of Unalaska
FY2023 Airport Budget Detail
Revenues
Draft as of 6/6/2022

Airport Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
55017541 - 42355 PERS Nonemployer Contributions	8,481	22,063	6,841	6,841	-	11,409	66.77%	66.77%
Total Intergovernmental	8,481	22,063	6,841	6,841	-	11,409	66.77%	66.77%
Charges for Services								
55017542 - 44580 Late Fees	5,839	(416)	6,000	6,000	74	500	(91.67%)	(91.67%)
55017542 - 44670 Airport Other Services	236	13,222	3,500	3,500	5,145	3,500	- %	- %
55017542 - 47240 Airport Rent	479,371	468,644	544,000	544,000	413,036	544,000	- %	- %
Total Charges for Services	485,446	481,450	553,500	553,500	418,255	548,000	(0.99%)	(0.99%)
Other Financing Sources								
55019848 - 49100 Transfers From General Fund	158,000	-	-	-	-	-	- %	- %
Total Other Financing Sources	158,000	-	-	-	-	-	- %	- %
Non-recurring Revenues								
55017549 - 49400 Gain-loss on Sale of Fixed Ass	-	(10,508)	-	-	-	-	- %	- %
55017549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	263,224	263,224	-	310,348	17.90%	17.90%
Total Non-recurring Revenues	-	(10,508)	263,224	263,224	-	310,348	17.90%	17.90%
Airport Fund Total Revenues	651,927	493,005	823,565	823,565	418,255	869,757	5.61%	5.61%

City of Unalaska
FY2023 Airport Budget Detail
Expenditures
Draft as of 6/6/2022

Airport Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Airport Admin/Operations								
55025651 - 51100 Salaries and Wages	52,674	58,841	64,145	64,145	64,550	66,011	2.91%	2.91%
55025651 - 51200 Temporary Employees	-	1,934	-	-	1,000	-	- %	- %
55025651 - 51300 Overtime	6	16	58	58	133	53	(8.62%)	(8.62%)
55025651 - 52100 Health Insurance Benefit	12,458	13,940	19,289	19,289	17,260	18,974	(1.63%)	(1.63%)
55025651 - 52200 FICA & Medicare Emplr Match	4,023	4,650	4,871	4,871	4,834	4,986	2.36%	2.36%
55025651 - 52300 PERS Employer Contribution	19,510	25,837	18,761	18,761	13,094	18,949	1.00%	1.00%
55025651 - 52400 Unemployment Insurance	217	280	266	266	295	277	4.14%	4.14%
55025651 - 52500 Workers Compensation	182	170	325	325	108	255	(21.54%)	(21.54%)
Total Personnel Expenses	89,068	105,669	107,715	107,715	101,274	109,505	1.66%	1.66%
55025652 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	- %	- %
55025652 - 53300 Other Professional Svs	-	180	1,500	1,500	-	1,500	- %	- %
55025652 - 54110 Water / Sewerage	7,964	5,505	8,000	8,000	8,127	9,000	12.50%	12.50%
55025652 - 54210 Solid Waste	24,336	28,899	22,000	22,000	35,510	34,000	54.55%	54.55%
55025652 - 54220 Snow Plowing	-	-	1,200	1,200	-	1,200	- %	- %
55025652 - 54230 Custodial Services/Supplies	60,000	63,475	60,000	60,000	57,849	65,000	8.33%	8.33%
55025652 - 54300 Repair/Maintenance Services	185	1,853	1,500	1,500	-	1,500	- %	- %
55025652 - 54410 Buildings / Land Rental	11,836	17,493	18,000	18,000	12,118	18,000	- %	- %
55025652 - 55200 General Insurance	27,096	28,916	33,027	33,027	35,517	43,787	32.58%	32.58%
55025652 - 55310 Telephone / Fax / TV	3,613	3,630	3,895	3,895	3,083	6,677	71.42%	71.42%
55025652 - 55904 Banking / Credit Card Fees	2,908	7,619	3,200	3,200	2,781	3,200	- %	- %
55025652 - 55905 Postal Services	200	225	300	300	198	300	- %	- %
55025652 - 55907 Permit Fees	-	-	120	120	-	120	- %	- %
55025652 - 56100 General Supplies	-	128	2,500	2,500	-	15,000	500.00%	500.00%
55025652 - 56120 Office Supplies	-	-	250	250	81	250	- %	- %
55025652 - 56220 Electricity	34,281	39,859	45,000	45,000	52,787	55,000	22.22%	22.22%
55025652 - 56240 Heating Oil	19,480	15,041	22,000	22,000	25,677	30,000	36.36%	36.36%
Total Operating Expenses	191,898	212,823	223,492	223,492	233,727	285,534	27.76%	27.76%
55025654 - 58100 Depreciation	264,278	277,065	281,986	281,986	231,392	278,541	(1.22%)	(1.22%)
55025654 - 58910 Allocations IN-Debit	4,608	4,620	4,608	4,608	3,080	4,608	- %	- %
Total Other Expenses	268,886	281,685	286,594	286,594	234,472	283,149	(1.20%)	(1.20%)
Total Airport Admin/Operations	549,852	600,177	617,801	617,801	569,473	678,188	9.77%	9.77%

City of Unalaska
FY2023 Airport Budget Detail
Expenditures
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Airport Proprietary

Transfers Out

55029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	-	-	-	-	-	22,280	- %	- %
	-	-	-	-	-	22,280	- %	- %
	-	-	-	-	-	22,280	- %	- %

City of Unalaska
FY2023 Airport Budget Detail
Expenditures
Draft as of 6/6/2022

Airport Proprietary

Facilities Maintenance

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
55022951 - 51100 Salaries and Wages	53,564	40,321	79,823	78,786	47,496	78,313	(1.89%)	(0.60%)
55022951 - 51200 Temporary Employees	791	1,243	-	1,037	833	1,037	- %	- %
55022951 - 51300 Overtime	992	1,123	1,953	1,953	2,386	2,189	12.08%	12.08%
55022951 - 52100 Health Insurance Benefit	12,080	9,737	25,965	25,965	17,375	26,196	0.89%	0.89%
55022951 - 52200 FICA & Medicare Emplr Match	4,234	3,265	6,256	6,256	3,880	6,237	(0.30%)	(0.30%)
55022951 - 52300 PERS Employer Contribution	(14,911)	17,623	23,921	23,921	9,874	23,410	(2.14%)	(2.14%)
55022951 - 52400 Unemployment Insurance	238	188	372	372	254	388	4.30%	4.30%
55022951 - 52500 Workers Compensation	2,160	1,969	3,560	3,560	1,040	2,805	(21.21%)	(21.21%)
55022951 - 52900 Other Employee Benefits	262	139	479	479	1	479	- %	- %
Total Personnel Expenses	59,412	75,609	142,329	142,329	83,138	141,054	(0.90%)	(0.90%)
55022952 - 53300 Other Professional	9,774	260	-	-	-	-	- %	- %
55022952 - 54230 Custodial Services/Supplies	5,259	-	13,000	13,000	-	-	(100.00%)	(100.00%)
55022952 - 54300 Repair/Maintenance Services	2,216	15,803	37,800	37,800	5,962	15,600	(58.73%)	(58.73%)
55022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	- %	- %
55022952 - 56100 General Supplies	96	417	7,000	7,000	706	7,000	- %	- %
55022952 - 56101 Safety Related Items	22	44	-	-	-	-	- %	- %
55022952 - 56140 Facility Maintenance Supplies	6,582	5,773	4,635	4,635	19,755	4,635	- %	- %
Total Operating Expenses	23,948	22,297	63,435	63,435	26,423	28,235	(55.49%)	(55.49%)
Total Facilities Maintenance	83,360	97,905	205,764	205,764	109,561	169,289	(17.73%)	(17.73%)

City of Unalaska
FY2023 Housing Budget Summary
Draft as of 6/6/2022

Housing Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	6,444	22,738	5,668	5,668	-	9,399	65.84%	65.84%
Charges for Services	234,735	257,616	248,500	248,500	246,690	248,500	0.00%	0.00%
Total Revenues	241,179	280,354	254,168	254,168	246,690	257,899	1.47%	1.47%
Operating Expenditures (excl depr.)								
Housing Admin & Operating	158,066	161,559	193,980	193,980	160,786	206,185	6.29%	6.29%
Facilities Maintenance	97,047	200,699	215,664	222,936	96,483	179,113	(16.95%)	(19.66%)
Total Operating Expend. (excl depr.)	255,113	362,258	409,644	416,916	257,269	385,298	(5.94%)	(7.58%)
Operating profit - cash basis								
Depreciation	182,165	182,165	183,622	183,622	157,255	195,245	6.33%	6.33%
Total Operating profit - accrual ba	(196,099)	(264,069)	(339,098)	(346,370)	(167,833)	(322,644)		
Non-operating items								
Allocations IN-Debit	(2,100)	(2,100)	(2,100)	(2,100)	(1,400)	(2,100)	- %	- %
Total Non-Operating Items	(2,100)	(2,100)	(2,100)	(2,100)	(1,400)	(2,100)	0.00%	0.00%
Net Profit (Loss)	(198,199)	(266,169)	(341,198)	(348,470)	(169,233)	(324,744)		
Appropriation of Net Assets	-	-	341,198	341,198	-	324,744		
Housing Proprietary Fund Net	(198,199)	(266,169)	-	(7,272)	(169,233)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Housing Admin & Operating	85,997	120,188	0	197,345	403,530	69.26%
Facilities Maintenance	124,208	54,905	0	0	179,113	30.74%
Total Operating Expenditures	210,205	175,093	0	197,345	582,643	

City of Unalaska
FY2023 Housing Budget Detail
Revenues
Draft as of 6/6/2022

Housing Proprietary	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
56018041 - 42355 PERS Nonemployer Contributions	6,444	22,738	5,668	5,668	-	9,399	65.84%	65.84%
Total Intergovernmental	6,444	22,738	5,668	5,668	-	9,399	65.84%	65.84%
Charges for Services								
56018042 - 47230 Housing Rent	234,735	257,616	248,500	248,500	246,690	248,500	- %	- %
Total Charges for Services	234,735	257,616	248,500	248,500	246,690	248,500	- %	- %
Non-recurring Revenues								
56018049 - 49910 Bgdtd Use of Unrest. Net Asset	-	-	341,198	341,198	-	324,744	(4.82%)	(4.82%)
Total Non-recurring Revenues	-	-	341,198	341,198	-	324,744	(4.82%)	(4.82%)
Housing Fund Total Revenues	241,179	280,354	595,366	595,366	246,690	582,643	(2.14%)	(2.14%)

City of Unalaska
FY2023 Housing Budget Detail
Expenditures
Draft as of 6/6/2022

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Housing Proprietary								
Housing Admin & Operating								
56025851 - 51100 Salaries and Wages	39,940	40,000	47,859	47,859	39,375	49,274	2.96%	2.96%
56025851 - 51200 Temporary Employees	-	2,119	-	-	-	572	- %	- %
56025851 - 51300 Overtime	57	8	111	111	35	109	(1.80%)	(1.80%)
56025851 - 52100 Health Insurance Benefit	11,171	10,501	17,786	17,786	14,361	17,787	0.01%	0.01%
56025851 - 52200 FICA & Medicare Emplr Match	3,061	3,225	3,647	3,647	2,998	3,798	4.14%	4.14%
56025851 - 52300 PERS Employer Contribution	14,406	16,922	14,135	14,135	8,120	14,045	(0.64%)	(0.64%)
56025851 - 52400 Unemployment Insurance	194	213	248	248	207	264	6.45%	6.45%
56025851 - 52500 Workers Compensation	103	115	189	189	64	148	(21.69%)	(21.69%)
Total Personnel Expenses	68,933	73,102	83,975	83,975	65,159	85,997	2.41%	2.41%
56025852 - 53230 Legal Services	-	-	500	500	-	500	- %	- %
56025852 - 53240 Engineering/Architectural Svcs	-	-	500	500	-	500	- %	- %
56025852 - 53300 Other Professional Svcs	2,375	4,676	5,000	5,000	2,709	2,500	(50.00%)	(50.00%)
56025852 - 54110 Water / Sewerage	13,045	10,950	11,500	11,500	8,739	12,700	10.43%	10.43%
56025852 - 54210 Solid Waste	9,932	12,231	14,430	14,430	12,136	16,921	17.26%	17.26%
56025852 - 54230 Custodial Services/Supplies	6,600	6,600	6,600	6,600	6,050	14,400	118.18%	118.18%
56025852 - 54410 Buildings / Land Rental	749	686	828	828	562	749	(9.57%)	(9.57%)
56025852 - 55200 General Insurance	20,869	25,193	28,647	28,647	26,770	33,418	16.66%	16.66%
56025852 - 55310 Telephone / Fax / TV	-	897	-	-	-	-	- %	- %
56025852 - 56100 General Supplies	-	622	2,000	2,000	150	1,500	(25.00%)	(25.00%)
56025852 - 56220 Electricity	14,952	11,566	17,500	17,500	14,222	18,000	2.86%	2.86%
56025852 - 56240 Heating Oil	20,611	15,034	22,500	22,500	24,290	19,000	(15.56%)	(15.56%)
Total Operating Expenses	89,133	88,457	110,005	110,005	95,627	120,188	9.26%	9.26%
56025854 - 58100 Depreciation	182,165	182,165	183,622	183,622	157,255	195,245	6.33%	6.33%
56025854 - 58910 Allocations IN-Debit	2,100	2,100	2,100	2,100	1,400	2,100	- %	- %
Total Other Expenses	184,265	184,265	185,722	185,722	158,655	197,345	6.26%	6.26%
Total Housing Admin & Operating	342,331	345,824	379,702	379,702	319,441	403,530	6.28%	6.28%

City of Unalaska
FY2023 Housing Budget Detail
Expenditures
Draft as of 6/6/2022

Housing Proprietary

Transfers Out

Total Transfers Out

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
<hr/>								
	-	-	-	-	-	-	- %	- %
<hr/> <hr/>								

City of Unalaska
FY2023 Housing Budget Detail
Expenditures
Draft as of 6/6/2022

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY2022 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Housing Proprietary								
Facilities Maintenance								
56022951 - 51100 Salaries and Wages	40,318	66,706	65,693	65,693	45,970	65,299	(0.60%)	(0.60%)
56022951 - 51200 Temporary Employees	925	2,620	-	-	728	-	- %	- %
56022951 - 51300 Overtime	2,551	2,385	5,398	5,398	4,549	6,223	15.28%	15.28%
56022951 - 52100 Health Insurance Benefit	7,898	15,519	22,815	22,815	13,473	23,228	1.81%	1.81%
56022951 - 52200 FICA & Medicare Emplr Match	3,350	5,486	5,438	5,438	3,920	5,471	0.61%	0.61%
56022951 - 52300 PERS Employer Contribution	(10,911)	30,440	21,112	21,112	10,109	20,851	(1.24%)	(1.24%)
56022951 - 52400 Unemployment Insurance	182	367	317	317	211	337	6.31%	6.31%
56022951 - 52500 Workers Compensation	1,681	3,228	3,027	3,027	1,327	2,384	(21.24%)	(21.24%)
56022951 - 52900 Other Employee Benefits	201	257	409	409	2	415	1.47%	1.47%
Total Personnel Expenses	46,194	127,008	124,209	124,209	80,290	124,208	- %	- %
56022952 - 53300 Other Professional Svs	11,314	240	-	-	-	-	- %	- %
56022952 - 54210 Solid Waste	28	-	-	-	171	-	- %	- %
56022952 - 54300 Repair/Maintenance Services	3,258	31,045	45,755	52,891	5,733	29,755	(34.97%)	(43.74%)
56022952 - 54500 Construction Services	-	-	20,000	20,000	-	-	(100.00%)	(100.00%)
56022952 - 56100 General Supplies	64	503	6,200	6,200	-	6,200	- %	- %
56022952 - 56101 Safety Related Items	22	44	1,000	1,000	-	1,000	- %	- %
56022952 - 56110 Sand / Gravel / Rock	-	-	500	500	-	500	- %	- %
56022952 - 56140 Facility Maintenance Supplies	36,167	41,859	18,000	18,136	10,289	17,450	(3.06%)	(3.78%)
Total Operating Expenses	50,853	73,691	91,455	98,727	16,193	54,905	(39.97%)	(44.39%)
Total Facilities Maintenance	97,047	200,699	215,664	222,936	96,483	179,113	(16.95%)	(19.66%)

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	-	1,807	459	-	8,266		
COUNCIL MEMBER	1	0.120	6,000	-	1,807	459	-	8,266		
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	152
MAYOR & COUNCIL	7	0.960	44,400	-	3,613	3,397	-	51,410	GRAND TOTAL	51,562

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ADMIN COORDINATOR	1	1.000	59,387	2,000	17,882	5,148	31,260	115,678	OT	1,000
CITY MANAGER	1	1.000	172,500	2,000	51,940	12,193	31,260	269,893	PLCO	6,634
									TAXES (OT/PLCO)	77
									PERS (OT)	301
									WCOMP	776
CITY MANAGER'S OFFICE	2	2.000	231,887	4,000	69,821	17,341	62,520	385,571	GRAND TOTAL	394,359

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ADMIN ASST 2	1	1.000	48,397	2,000	14,572	4,307	31,260	100,536	OT	1,500
ASST CITY MANAGER	1	1.000	138,829	2,000	41,801	11,753	31,260	225,643	PLCO	13,000
HR ADMIN SPECIALIST	1	1.000	78,883	2,000	23,752	6,640	31,260	142,534	TAXES (OT/PLCO)	344
HR ADMIN SPECIALIST	1	1.000	58,488	2,000	17,611	5,079	31,260	114,437	PERS (OT)	452
HR MANAGER	1	1.000	105,798	2,000	31,856	8,699	31,260	179,613	WCOMP	1,511
RISK MANAGER	1	1.000	86,652	2,000	26,091	7,234	31,260	153,237		
ADMINISTRATION	6	6.000	517,047	12,000	155,683	43,712	187,560	916,001	GRAND TOTAL	932,808

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
CITY CLERK	1	1.000	109,273	2,000	32,902	8,964	31,260	184,399	OT	1,500
CITY CLERK ADMN ASST	1	1.000	53,431	2,000	16,088	4,693	31,260	107,472	EDUCATION INCENTIVE	-
DEPUTY CITY CLERK	1	1.000	76,657	2,000	23,081	6,469	31,260	139,467	TEMP	15,000
									TAXES (OT/PLCO/TEMP/INC)	1,412
									PERS (OT&EI)	452
									WCOMP	731
CITY CLERK	3	3.000	239,361	6,000	72,072	20,126	93,780	431,339	GRAND TOTAL	450,434

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ACCT ASST 1 A/P	1	1.000	65,748	2,000	19,797	5,635	31,260	124,440	OT	2,000
ACCT ASST 1 A/R	1	1.000	55,038	2,000	16,572	4,815	31,260	109,686	PLCO	-
ACCT ASST 2 - GB	1	1.000	64,401	2,000	19,391	5,532	31,260	122,583	EDUCATION INCENTIVE	12,000
ACCT ASST 2 PAYROLL	1	1.000	68,321	2,000	20,571	5,832	31,260	127,984	TAXES (OT/PLCO/INC)	1,071
ACCT ASST 2 UTILITY	1	1.000	64,401	2,000	19,391	5,532	31,260	122,583	PERS (OT/INC)	4,215
EMERGENCY TEMP .50	1	0.500	28,610	-	-	2,475	-	31,085	WCOMP	3,214
ADMIN ASST 2	1	1.000	48,483	2,000	14,598	4,314	31,260	100,655		
CONTROLLER	1	1.000	104,702	2,000	31,526	8,615	31,260	178,103		
FINANCE DIRECTOR	1	1.000	148,913	2,000	44,838	11,754	31,260	238,765		
PROJ MGMT F/A ACCT	1	1.000	88,854	2,000	26,754	7,402	31,260	156,270		
PURCHASING AGENT	1	1.000	68,900	2,000	20,746	5,876	31,260	128,781		
SENIOR ACCT A/P	1	1.000	80,597	2,000	24,268	6,771	31,260	144,896		
SENIOR ACCT A/R	1	1.000	84,673	2,000	25,495	7,082	31,260	150,511		
FINANCE	13	12.500	971,641	24,000	283,947	81,634	375,120	1,736,342	GRAND TOTAL	1,758,842

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		OT
COMPUTER SPECIALIST	1	1.000	76,802	2,000	23,125	6,480	31,260	139,667		1,500
IS SUPERVISOR	1	1.000	106,627	2,000	32,105	8,762	31,260	180,754		20,504
NETWORK ADMINIST	1	1.000	78,956	2,000	23,774	6,645	31,260	142,635	TAXES (OT/PLCO)	1,683
IS STUDENT INTERN	1	0.250	4,200	-	-	363	-	4,563	PERS (OT)	452
									WCOMP	15,286
IS	4	3.250	266,585	6,000	79,004	22,251	93,780	467,620	GRAND TOTAL	507,045

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		OT
PLANNING COMMISSIONERS	5	0.060	12,000	-	-	918	-	12,918		500
STUDENT INTERN-.50	1	0.500	15,600	-	-	1,209	-	16,809		-
ADMIN ASST 2	1	1.000	51,439	2,000	15,488	4,540	31,260	104,727	TAXES (OT/PLCO)	38
ASSOCIATE PLANNER	1	1.000	79,183	2,000	23,842	6,663	31,260	142,948	PERS (OT)	151
GIS ADMINISTRATOR	1	1.000	83,754	2,000	25,218	7,012	31,260	149,244	WCOMP	1,146
PLANNING DIRECTOR	1	1.000	143,495	2,000	43,206	11,676	31,260	231,637		
PLANNING	10	4.560	385,471	8,000	107,755	32,017	125,040	658,283	GRAND TOTAL	660,118

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		OT
DMV AGENT	1	1.000	76,274	2,000	22,966	6,440	31,260	138,940	SHIFT DIFFERENTIAL	11,000
DEPUTY POLICE CHIEF	1	1.000	129,508	2,000	38,995	10,512	31,260	212,276	INCENTIVE BONUS	8,000
CHIEF OF POLICE	1	1.000	143,752	2,000	43,284	11,679	31,260	231,975	OT	2,500
DPS OFFICE MANAGER	1	1.000	83,677	2,000	25,195	7,006	31,260	149,139	PLCO	10,000
STUDENT AIDE-DPS .25	1	0.250	7,725	-	-	668	-	8,393	TAXES (OT/PLCO/INC/SD/OCT/EX/EI)	2,410
									PERS (OT/SD/OCT/EI)	4,065
									WCOMP	2,500
PUBLIC SAFETY ADMIN	5	4.250	440,936	8,000	130,440	36,306	125,040	740,722	GRAND TOTAL	781,197

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		OT
POLICE INVESTIGATOR	1	1.000	82,056	2,000	24,707	6,882	31,260	146,905		
POLICE OFFICER	1	1.000	82,035	2,000	24,701	6,881	31,260	146,877		
POLICE OFFICER	1	1.000	97,947	2,000	29,492	8,098	31,260	168,797		
POLICE OFFICER	1	1.000	82,035	2,000	24,701	6,881	31,260	146,877		
POLICE OFFICER	1	1.000	77,314	2,000	23,279	6,519	31,260	140,372	EDUCATION INCENTIVE	2,400
POLICE OFFICER	1	1.000	77,314	2,000	23,279	6,519	31,260	140,372	EXERCISE PAY	25,750
POLICE OFFICER	1	1.000	77,314	2,000	23,279	6,519	31,260	140,372	SHIFT DIFFERENTIAL	128,750
POLICE OFFICER	1	1.000	77,314	2,000	23,279	6,519	31,260	140,372	ON CALL TIME	52,560
POLICE OFFICER	1	1.000	77,314	2,000	23,279	6,519	31,260	140,372	INCENTIVE BONUS	42,500
POLICE SERGEANT	1	1.000	122,574	2,000	36,907	9,982	31,260	202,723	OT	275,880
POLICE SERGEANT	1	1.000	93,933	2,000	28,283	7,791	31,260	163,267	PLCO	36,000
POLICE SERGEANT	1	1.000	93,933	2,000	28,283	7,791	31,260	163,267	TAXES (OT/PLCO/INC/SD/OCT/EX/EI)	39,098
POLICE SERGEANT	1	1.000	93,933	2,000	28,283	7,791	31,260	163,267	PERS (OT/SD/OCT/EI)	138,383
ANIMAL CNTRL OFFICER	1	1.000	49,171	2,000	14,805	4,367	31,260	101,603	WCOMP	43,703
POLICE/Aco	14	14.000	1,184,186	28,000	356,558	99,060	437,640	2,105,444	GRAND TOTAL	2,890,468

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
COMM OFFICER	1	1.000	90,570	2,000	27,271	7,534	31,260	158,635	EDUCATION INCENTIVE	8,400
COMM OFFICER	1	1.000	74,714	2,000	22,496	6,321	31,260	136,790	EXERCISE PAY	15,450
COMM OFFICER	1	1.000	68,390	2,000	20,592	5,837	31,260	128,080	SHIFT DIFFERENTIAL	51,500
COMM OFFICER	1	1.000	70,429	2,000	21,206	5,993	31,260	130,888	ON CALL TIME	13,140
LD COMM OFFICER	1	1.000	103,168	2,000	31,064	8,497	31,260	175,989	INCENTIVE BONUS	20,000
COMMUNICATIONS	5	5.000	407,271	10,000	122,629	34,181	156,300	730,382	OT	55,000
									PLCO	13,000
									TAXES (OT/PLCO/INC/SD/OCT/EX)	12,447
									PERS (OT/SD/OCT/EDINC)	38,553
									WCOMP	1,233
									GRAND TOTAL	959,105

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
CORRECTIONS OFFICER	1	1.000	90,570	2,000	27,271	7,534	31,260	158,635	EDUCATION INCENTIVE	7,200
CORRECTIONS OFFICER	1	1.000	66,394	2,000	19,991	5,684	31,260	125,329	EXERCISE PAY	15,450
CORRECTIONS OFFICER	1	1.000	66,394	2,000	19,991	5,684	31,260	125,329	SHIFT DIFFERENTIAL	51,500
CORRECTIONS OFFICER	1	1.000	66,394	2,000	19,991	5,684	31,260	125,329	ON CALL TIME	13,140
LEAD CORRECTION OFF.	1	1.000	101,675	2,000	30,614	8,383	31,260	173,933	INCENTIVE BONUS	25,000
CORRECTIONS	5	5.000	391,427	10,000	117,859	32,969	156,300	708,554	OT	51,500
									PLCO	13,000
									TAXES (OT/PLCO/INC/SD/OCT/EX)	12,991
									PERS (OT/SD/OCT/EDINC)	37,138
									WCOMP	13,330
									GRAND TOTAL	948,803

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
FIRE CHIEF	1	1.000	147,518	2,000	44,418	11,734	31,260	236,930	FIRE/EMS STIPENDS	64,000
FIREFIGHTER 1	1	1.000	79,643	2,000	23,981	6,698	31,260	143,581	EDUCATION INCENTIVE	4,800
FIREFIGHTER 1	1	1.000	82,035	2,000	24,701	6,881	31,260	146,877	EXERCISE PAY	21,600
SENIOR FIRE CAPTAIN	1	1.000	99,653	2,000	30,005	8,228	31,260	171,147	SHIFT DIFFERENTIAL	75,000
SENIOR FIRE CAPTAIN	1	1.000	96,762	2,000	29,135	8,007	31,260	167,164	ON CALL TIME	16,000
FIRE/EMS	5	5.000	505,611	10,000	152,239	41,548	156,300	865,698	INCENTIVE BONUS	12,000
									OT	62,500
									PLCO	-
									TAXES (OT/PLCO/INC/SD/OCT/EI/STIP)	18,710
									PERS (OT/SD/OCT/EI)	47,664
									WCOMP	22,017
									GRAND TOTAL	1,209,990

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
ADMIN ASST 2	1	1.000	48,483	2,000	14,598	4,314	31,260	558	101,213		
CITY ENGINEER	1	1.000	114,411	2,000	34,449	9,357	31,260	-	191,478	TEMP	7,500
DATA SPECIALIST 1	1	1.000	62,736	2,000	18,890	5,404	31,260	558	120,848	OT	750
DATA SPECIALIST 2	1	1.000	70,225	2,000	21,145	5,977	31,260	558	131,165	PLCO	3,430
DPW DIRECTOR	1	1.000	139,659	2,000	42,051	11,289	31,260	-	226,259	TAXES (OT/PLCO/TEMP)	969
DPW ENGINEERING TECH	1	1.000	81,325	2,000	24,487	6,826	31,260	-	145,898	PERS (OT)	226
ADMIN OPER. MANAGER	1	1.000	90,491	2,000	27,247	7,528	31,260	-	158,526	WCOMP	10,785
ENGINEERING & ADMIN	7	7.000	607,329	14,000	182,867	50,696	218,820	1,674	1,075,386	GRAND TOTAL	1,099,045

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
TEMP MED OPERATOR .50	1	0.500	36,088	-	-	3,122	-	279	39,489		
HVY EQUIP OPERATOR	1	1.000	95,621	2,000	28,791	7,920	31,260	558	166,150		
HVY EQUIP OPERATOR	1	1.000	95,109	2,000	28,637	7,881	31,260	558	165,445		
HVY EQUIP OPERATOR	1	1.000	95,621	2,000	28,791	7,920	31,260	558	166,150		
LGT EQUIP OPERATOR	1	1.000	70,335	2,000	21,178	5,986	31,260	558	131,316		
LGT EQUIP OPERATOR	1	1.000	72,435	2,000	21,810	6,146	31,260	558	134,209		
MED EQUIP OPERATOR	1	1.000	77,269	2,000	23,266	6,516	31,260	558	140,868	OT	45,000
MED EQUIP OPERATOR	1	1.000	86,189	2,000	25,951	7,198	31,260	558	153,157	PLCO	-
MED EQUIP OPERATOR	1	1.000	83,682	2,000	25,197	7,007	31,260	558	149,704	TAXES (OT/PLCO)	3,443
MED EQUIP OPERATOR	1	1.000	74,341	2,000	22,384	6,292	31,260	558	136,836	PERS (OT)	13,550
ROADS CHIEF	1	1.000	106,661	2,000	32,116	8,765	31,260	558	181,360	WCOMP	33,395
ROADS	11	10.500	893,350	20,000	258,122	74,752	312,600	5,859	1,564,683	GRAND TOTAL	1,660,070

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
STOREKEEPER 1	1	1.000	77,689	2,000	23,392	6,548	31,260	558	141,447	OT	6,000
STOREKEEPER 1	1	1.000	60,973	2,000	18,359	5,269	31,260	558	118,419	PLCO	-
STOREKEEPER 1	1	1.000	55,810	2,000	16,804	4,874	31,260	558	111,306	TAXES (OT/PLCO)	459
SUPPLY SUPERVISOR	1	1.000	99,677	2,000	30,013	8,230	31,260	558	171,738	PERS (OT)	1,807
SUPPLY	4	4.000	294,148	8,000	88,568	24,922	125,040	2,232	542,910	GRAND TOTAL	563,393

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
HVY EQUIP MECH	1	1.000	95,621	2,000	28,791	7,920	31,260	558	166,150	TOOL ALLOWANCE	7,200
HVY EQUIP MECH	1	1.000	97,534	2,000	29,368	8,066	31,260	558	168,786	OT	20,000
LGT EQUIP MECH	1	1.000	95,109	2,000	28,637	7,881	31,260	558	165,445	PLCO	-
LGT EQUIP MECH	1	1.000	72,435	2,000	21,810	6,146	31,260	558	134,209	TAXES (OT/PLCO/TA)	2,081
LGT EQUIP MECH	1	1.000	76,848	2,000	23,139	6,484	31,260	558	140,289	PERS (OT)	6,022
MAINT MECH CHIEF	1	1.000	108,874	2,000	32,782	8,934	31,260	558	184,408	WCOMP	17,162
VEHICLE MAINT.	6	6.000	546,420	12,000	164,527	45,431	187,560	3,348	959,287	GRAND TOTAL	1,011,752

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
FACILITIES MAINT. MANAGER	1	1.000	99,545	2,000	29,973	8,220	31,260	558	171,557		
GRNDSKEEPER1-TEMP.50	1	0.500	20,748	-	-	1,795	-	279	22,822		
GRNDSKEEPER1-TEMP.50	1	0.500	20,748	-	-	1,795	-	279	22,822		
INSTALL/MAINT WKR	1	1.000	100,519	2,000	30,266	8,295	31,260	558	172,898		
INSTALL/MAINT WKR	1	1.000	94,180	2,000	28,358	7,810	31,260	558	164,165	TOOL ALLOWANCE	9,600
INSTALL/MAINT WKR	1	1.000	94,180	2,000	28,358	7,810	31,260	558	164,165	OT	40,000
INSTALL/MAINT WKR	1	1.000	87,898	2,000	26,466	7,329	31,260	558	155,511	PLCO	-
INSTALL/MAINT WKR	1	1.000	89,657	2,000	26,996	7,464	31,260	558	157,934	TAXES (OT/PLCO/TA)	3,794
INSTALL/MAINT WKR	1	1.000	76,569	2,000	23,055	6,463	31,260	558	139,905	PERS (OT)	12,044
MAINT MECH 1	1	1.000	60,994	2,000	18,365	5,271	31,260	558	118,449	WCOMP	28,471
FACILITIES MAINT.	10	9.000	745,039	16,000	211,837	62,251	250,080	5,022	1,290,228	GRAND TOTAL	1,384,138

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
PCR DIRECTOR	1	1.000	136,009	2,000	40,952	11,010	31,260	221,231	WCOMP	396
PCR ADMIN.			136,009	2,000	40,952	11,010	31,260	221,231	GRAND TOTAL	221,627

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
PROGRAM COORDINATOR	1	1.000	52,960	2,000	15,946	4,656	31,260	106,823	PCR REF/INSTRUCTORS	30,000
PROGRAM COORDINATOR	1	1.000	57,866	2,000	17,424	5,032	31,260	113,582	OT	22,000
PROGRAM COORDINATOR	1	1.000	59,602	2,000	17,946	5,165	31,260	115,972	PLCO	28,000
PROGRAM COORDINATOR	1	1.000	56,174	2,000	16,914	4,902	31,260	111,250	TAXES (OT/PLCO/REFS)	6,420
RECREATION MANAGER	1	1.000	90,852	2,000	27,356	7,555	31,260	159,023	PERS (OT)	6,624
REC PROGRAMS	5	5.000	317,454	10,000	95,585	27,310	156,300	606,649	GRAND TOTAL	704,604

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
PCR OPERATIONS SUP.	1	1.000	71,680	2,000	21,583	6,089	31,260	132,611		
RECREATION ASST	1	1.000	50,324	2,000	15,153	4,455	31,260	103,192		
RECREATION ASST	1	1.000	49,339	2,000	14,856	4,379	31,260	101,835		
RECREATION ASST	1	1.000	45,162	2,000	13,598	4,060	31,260	96,080	OT	20,000
RECREATION ASST	1	1.000	42,569	2,000	12,818	3,862	31,260	92,509	PLCO	20,000
RECREATION ASST .63	1	0.630	29,025	1,260	-	2,620	-	32,905	TAXES (OT/PLCO)	3,060
RECREATION ASST .63	1	0.630	26,565	1,260	-	2,407	-	30,232	PERS (OT)	6,022
RECREATION ASST .63	1	0.630	26,565	1,260	-	2,407	-	30,232	WCOMP	1,078
COMMUNITY CENTER	8	6.890	341,230	13,780	78,007	30,277	156,300	619,595	GRAND TOTAL	669,755

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
LIBRARIAN	1	1.000	99,276	2,000	29,892	8,200	31,260	170,628		
LIBRARY ASST	1	1.000	53,367	2,000	16,069	4,688	31,260	107,384		
LIBRARY ASST	1	1.000	57,198	2,000	17,222	4,981	31,260	112,661		
LIBRARY ASST	1	1.000	48,847	2,000	14,708	4,342	31,260	101,156		
LIBRARY ASST .50	1	0.500	30,042	1,000	-	2,685	-	33,727		OT 8,000
LIBRARY ASST .50	1	0.500	21,692	1,000	-	1,963	-	24,655		PLCO 7,637
LIBRARY ASST - TEMP .125	1	0.125	5,265	-	-	455	-	5,720		TAXES (OT/PLCO) 1,196
LIBRARY ASST - TEMP .125	1	0.125	5,265	-	-	455	-	5,720		PERS (OT) 2,409
										WCOMP 928
LIBRARY	8	5.250	320,952	10,000	77,891	27,768	125,040	561,651	GRAND TOTAL	581,821

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
AQUATICS MANAGER	1	1.000	67,565	2,000	20,344	5,774	31,260	126,942		
PRGRM COORD	1	1.000	54,546	2,000	16,424	4,778	31,260	109,007		
HEAD LIFEGUARD	1	1.000	47,497	2,000	14,301	4,239	31,260	99,297		
LIFEGUARD 1 - .232	1	0.230	7,759	-	-	671	-	8,430		
LIFEGUARD 1 - .232	1	0.230	7,311	-	-	633	-	7,944		
LIFEGUARD 1 - .232	1	0.230	7,533	-	-	652	-	8,184		
LIFEGUARD 1 - .232	1	0.230	7,311	-	-	633	-	7,944		
LIFEGUARD 1 - .232	1	0.230	7,311	-	-	633	-	7,944		OT 5,000
LIFEGUARD 1 - .232	1	0.230	7,311	-	-	633	-	7,944		PLCO -
LIFEGUARD 1 - .232	1	0.230	7,311	-	-	633	-	7,944		TAXES (OT/PLCO) 383
LIFEGUARD 1 - .232	1	0.230	7,311	-	-	633	-	7,944		PERS (OT) 1,506
LIFEGUARD 1 - .232	1	0.230	7,311	-	-	633	-	7,944		WCOMP 10,378
AQUATICS CENTER	13	5.300	243,390	6,000	51,069	21,173	93,780	415,411	GRAND TOTAL	432,677

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
DEPUTY DPU DIRECTOR	1	1.000	114,411	2,000	34,449	9,357	31,260	191,478		OT -
DPU DIRECTOR	1	1.000	148,913	2,000	44,838	11,754	31,260	238,765		PLCO 10,000
										TAXES (OT/PLCO) 765
										PERS (OT) -
										WCOMP 7,366
UTILITY ADMIN	2	2.000	263,324	4,000	79,287	21,112	62,520	430,243	GRAND TOTAL	448,374

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
ELEC ENGINEER TECH	1	1.000	99,536	2,000	29,970	8,219	31,260	558	171,544		
HVY EQUIP MECH	1	1.000	88,374	2,000	26,609	7,366	31,260	558	156,167		
PWR PLNT OP 1	1	1.000	74,620	2,000	22,468	6,313	31,260	558	137,219		TOOL ALLOWANCE 1,200
PWR PLNT OP 1	1	1.000	76,848	2,000	23,139	6,484	31,260	558	140,289		SHIFT DIFFERENTIAL 18,000
PWR PLNT OP 1	1	1.000	70,335	2,000	21,178	5,986	31,260	558	131,316		OT 42,250
PWR PLNT OP 1	1	1.000	72,435	2,000	21,810	6,146	31,260	558	134,209		PLCO 4,000
PWR PLNT OP 2	1	1.000	91,031	2,000	27,409	7,569	31,260	558	159,827		TAXES (SD/OT/PLCO/TOOL) 5,007
PWR PLNT OP 2	1	1.000	88,374	2,000	26,609	7,366	31,260	558	156,167		PERS (SD/OT) 18,141
PWR PLANT SUPERVISOR	1	1.000	97,586	2,000	29,383	8,070	31,260	558	168,858		WCOMP 28,133
ELECTRIC PROD.	9	9.000	759,138	18,000	228,576	63,519	281,340	5,022	1,355,596	GRAND TOTAL	1,472,327

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
UTILITY LINE CHIEF	1	1.000	103,071	2,000	31,035	8,490	31,260	558	176,413		
UTILITY LINEMAN	1	1.000	105,599	2,000	31,796	8,683	31,260	558	179,896	OT	38,000
UTILITY LINEMAN	1	1.000	99,536	2,000	29,970	8,219	31,260	558	171,544	PLCO	-
UTILITY LNMN APPRENT	1	1.000	78,540	2,000	23,649	6,613	31,260	558	142,620	TAXES (OT/PLCO)	2,907
UTILITY LNMN APPRENT	1	1.000	70,378	2,000	21,191	5,989	31,260	558	131,376	PERS (OT)	11,442
ELECTRIC LINE R&M	5	5.000	457,124	10,000	137,640	37,995	156,300	2,790	801,849	WCOMP	19,247
										GRAND TOTAL	873,445

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
WATER OIT-TEMP .50	1	0.500	28,714	-	-	2,484	-	279	31,477		
WATER SUPERVISOR	1	1.000	113,115	2,000	34,059	9,258	31,260	558	190,251	ON CALL TIME	9,000
WTR OP 1	1	1.000	76,848	2,000	23,139	6,484	31,260	558	140,289	OT	34,500
WTR OP 1	1	1.000	70,335	2,000	21,178	5,986	31,260	558	131,316	PLCO	8,000
WTR OP 1	1	1.000	70,335	2,000	21,178	5,986	31,260	558	131,316	TAXES (OT/PLCO/OCT)	3,940
WTR OP 2	1	1.000	89,447	2,000	26,932	7,448	31,260	558	157,645	PERS (OT/OCT)	13,098
WTR OP 3	1	1.000	90,559	2,000	27,267	7,533	31,260	558	159,177	WCOMP	15,550
WATER	7	6.500	539,353	12,000	153,753	45,178	187,560	3,627	941,471	GRAND TOTAL	1,025,559

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
WW LAB MANAGER	1	1.000	91,427	2,000	27,529	7,599	31,260	-	159,815		
WW OIT-TEMP .50	1	0.500	28,714	-	-	2,484	-	279	31,477	ON CALL TIME	9,000
WW OP 1	1	1.000	76,848	2,000	23,139	6,484	31,260	558	140,289	OT	34,500
WW OP 1	1	1.000	76,848	2,000	23,139	6,484	31,260	558	140,289	PLCO	3,000
WW OP 1	1	1.000	72,435	2,000	21,810	6,146	31,260	558	134,209	TAXES (OT/PLCO/OCT)	3,557
WW OP 2	1	1.000	82,654	2,000	24,887	6,928	31,260	558	148,287	PERS (OT/OCT)	13,098
WW SUPERVISOR	1	1.000	100,500	2,000	30,261	8,293	31,260	558	172,872	WCOMP	17,640
WASTEWATER	7	6.500	529,425	12,000	150,764	44,418	187,560	3,069	927,237	GRAND TOTAL	1,008,032

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
SLD WST OP 1-TEMP.50	1	0.500	27,903	-	-	2,414	-	279	30,596		
SOLID WST OP 1	1	1.000	62,815	2,000	18,914	5,410	31,260	558	120,957		
SOLID WST OP 1	1	1.000	57,481	2,000	17,307	5,002	31,260	558	113,608	OT	40,000
SOLID WST OP 1	1	1.000	57,481	2,000	17,307	5,002	31,260	558	113,608	PLCO	11,000
SOLID WST OP 2	1	1.000	76,848	2,000	23,139	6,484	31,260	558	140,289	TAXES (OT/PLCO)	3,902
SOLID WST OP 3	1	1.000	109,392	2,000	32,938	8,973	31,260	558	185,121	PERS (OT)	12,044
SOLID WST SUPERVISOR	1	1.000	89,317	2,000	26,893	7,438	31,260	558	157,466	WCOMP	21,277
SOLID WASTE	7	6.500	481,236	12,000	136,498	40,724	187,560	3,627	861,645	GRAND TOTAL	949,867

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		OT	14,000
BILL & SCHED CLERK	1	1.000	64,443	2,000	19,404	5,535	31,260	122,642		PLCO	35,000
BILL & SCHED CLERK	1	1.000	55,595	2,000	16,740	4,858	31,260	110,453		TAXES (OT/PLCO)	3,310
DEPUTY PORT DIRECTOR	1	1.000	119,005	2,000	35,832	9,709	31,260	197,807		PERS (OT)	4,215
PORT DIRECTOR	1	1.000	139,884	2,000	42,119	11,306	31,260	226,569		WCOMP	1,124
PORTS ADMIN	4	4.000	378,928	8,000	114,095	31,408	125,040	657,471	GRAND TOTAL		715,120

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
HARBOR OFFICER	1	1.000	85,820	2,000	25,840	7,170	31,260	152,091		SHIFT DIFFERENTIAL	
HARBOR OFFICER	1	1.000	67,100	2,000	20,204	5,738	31,260	126,302		& PORT SECURITY	50,100
HARBOR OFFICER	1	1.000	63,287	2,000	19,056	5,446	31,260	121,048		OT	89,900
HARBOR OFFICER	1	1.000	61,423	2,000	18,494	5,304	31,260	118,481		PLCO	25,000
HARBOR OFFICER	1	1.000	59,644	2,000	17,959	5,168	31,260	116,031		TAXES (SD/OT/PLCO)	12,623
HARBOR OFFICER	1	1.000	51,439	2,000	15,488	4,540	31,260	104,727		PERS (SD/OT)	42,154
HARBORMASTER	1	1.000	77,826	2,000	23,433	6,559	31,260	141,078		WCOMP	19,431
PORTS & HARBOR OPS	7	7.000	466,539	14,000	140,475	39,925	218,820	879,759	GRAND TOTAL		1,118,966

TOTAL BUDGETED PERSONNEL

	Positions	FTE
TOTAL	200	171.96
Total FT Permanent	161	161.000
Total PT Permanent	27	6.210
Total Temp	12	4.750
TOTAL	200	171.960

(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
TOTAL	2	2.00

TOTAL BASE WAGE	13,928,710
TOTAL AIRFARE	327,780
TOTAL PERS	4,478,359
TOTAL PAYROLL TAXES	1,312,506
TOTAL HEALTH INSURANCE	5,032,860
TOTAL LIFEMED INSURANCE	6,440
TOTAL UNION TRAINING BENEFIT	36,270
TOTAL DPS VOLUNTEER STIPENDS	64,000
TOTAL PCR REFEREES/INSTRUCTORS	30,000
TOTAL SHIFT DIFFERENTIALS	385,850
TOTAL ON CALL TIME	112,840
TOTAL INCENTIVE BONUS	107,500
TOTAL EXERCISE PAY	78,250
TOTAL TOOL ALLOWANCE	18,000
TOTAL EDUCATION INCENTIVE	34,800
TOTAL OVERTIME	915,280
TOTAL PLCO	267,205
TOTAL WCOMP	354,692
GRAND TOTAL	27,491,510

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Jim Sharpe, Interim Finance Director
Through: Erin Reinders, City Manager
Date: April 11, 2022
Re: Fiscal Year 2023 Capital and Operating Budget Presentation

SUMMARY: Staff provided City Council an informational memo in the January 24, 2022 council packet providing initial General Fund revenue projections for FY 2023 based on a review of the local fishing industry and projected property tax collections. It estimated that the City would recognize \$31,122,988 in revenue, which would be a 6.91% revenue increase from the FY 2022 budget.

Each department was directed to provide a budget based on Council's goals from January 2022. The City Manager and Interim Finance Director met with each department director and further budget revisions were completed. As a result of this process, staff is pleased to present a General Fund budget with an operating surplus.

PREVIOUS COUNCIL ACTION: Budget goals were approved by Council via Resolution 2022-03 at the February 8, 2022 Council Meeting.

The FY 2023-2032 CMMP was presented to Council at the March 24, 2022 meeting and an updated version is on tonight's agenda. The CMMP, Community Support Grants and school funding will be presented to Council for approval on April 26, 2022.

BACKGROUND: Council's approved budget goals and their statuses as they relate to this Draft Budget are as follows:

Personnel: Any proposed increase to the total number of full-time equivalent (FTE) positions will be fully evaluated and justified during the budget approval work sessions.

- **Goal Exceeded** – *The total number of FTE positions has been decreased for the third year in a row as follows:*
 - *FY21 budget – 173.96 FTE positions*
 - *FY22 budget – 172.96 FTE positions*
 - *FY23 budget – 171.96 FTE positions*

The Electric Division in the Department of Public Utilities eliminated one Electrical Engineering Tech position.

General Fund Surplus/Deficit: The General Fund operations will be budgeted without a deficit. The Council may appropriate additional funds from surplus to cover costs of capital projects.

- **Goal Exceeded** – *General Fund expenditures, excluding those related capital expenses and transfers to cover cost of capital projects do not require additional appropriations. As it stands today, the General Fund is budgeted at a surplus in FY23. A breakdown of that calculation is as follows:*

<i>Total Revenues</i>	\$31,122,988
<i>Personnel Expenses</i>	17,168,498
<i>Operating Expenses</i>	6,398,962
<i>Other Expenses</i>	5,723,876
	<u>\$29,291,336</u>
 <i>General Fund Operating Surplus</i>	 \$1,831,652

Proprietary Funds: Staff will continue to seek ways to balance budgets in the proprietary funds.

- **Goal Addressed** – *All departments evaluated their budgets and made cuts where possible. Proprietary funds continue to require appropriation of Net Assets to balance their budget, primarily related to capital projects and budgeted depreciation expense. City owned housing is used as an incentive for recruitment and retention, therefore, while we conservatively budget operations and renovations, a gap in funding will continue. In addition, Airport operating costs continue to increase at a greater rate than revenues. We will continue to seek out ways to balance these budgets.*

Operating Expenses: The City Manager's proposed FY22 General Fund budget shall not increase more than 3 percent for non-personnel expenditures.

- **Goal Exceeded** – *The total non-personnel operating expenditures for the General Fund increased by 2.56% from the original FY 2022 budget, but reflects a decrease of 2.92% from the revised FY 2022 budget. The primary reason for the revision to the FY 2022 non-personnel operating costs is due to a Line Item Transfer to move personnel costs related to the vacant Finance Director position to Other Professional Services to cover the costs of the Interim Finance Director.*

Operating Expenses: The total amount available to fund the Community Support Program grants will follow the formula of up to 3.50% of the five-year average revenue for the General Fund and up to all of the Bed Tax Fund balance for the most recently completed fiscal year. (Revenues do not include Other Financing Sources.)

- **Goal Addressed** – *The funding amount available to be awarded this year is calculated at \$1,226,422 (\$1,181,290 from the General Fund and \$45,132 from the Bed Tax). These expenditures are included in the Budget Draft; \$1,016,422 in the General Fund and \$210,000 in the Bed Tax Fund.*

Operating Expenses: City management shall continue to examine ways to reduce expenditures without significantly impacting the level and quality of services to the public. City management shall continue to examine ways to reduce inventory without significantly impacting the level and quality of services to the public.

- **Goals Addressed** – *All departments' directors evaluated their budgets and made cuts where possible. We will continue to seek out ways to balance budgets, reduce expenditures, seek grant opportunities, and improve our operational efficiencies.*

Capital Projects: New capital assets or maintenance of existing capital assets will be limited to projects approved by Council in the CMMP, which will include projects that are mandated or required by statute, projects that maintain our existing infrastructure, projects that address life, safety, or health issues, and projects that support the economic development of Unalaska. The replacement and maintenance plans for all existing capital assets will be reviewed annually. The vehicle and heavy equipment fleet requirements will be reviewed annually and reduced where appropriate without significantly impacting services provided to the public.

- **Goals Addressed** – *CMMP includes major maintenance, rolling stock, and capital projects. City Staff has worked together to prioritize based items on previously identified Council priorities, mandate and compliance related issues, maintenance of our existing infrastructure and services, or are associated with potential grant funding. Staff will continue to seek out ways to improve this process and our efficiencies. Staff has made multiple presentations with Council regarding the CMMP and updated as appropriate. An updated CMMP will be presented at tonight’s meeting and formal discussion and approval will take place at the April 26, 2022 Council meeting.*

Revenues: Proprietary Fund rate studies will be completed every three years and presented to Council.

- **Goal Addressed** – *Rate studies for all utilities were completed in FY 2021 and results were presented to Council at that time. Rates were adjusted as a result of the study; however, the rate increases do not fully support the utility operations. Ports tariffs reference the fee schedule, and the fee schedule is addressed by Council annually. The fee schedule is set for Council action later this fiscal year.*

Revenues: The mil rate will be reviewed annually to establish an appropriate mil rate to maintain infrastructure and operations.

- **Goal Addressed** – *Council is scheduled to consider the mil rate at the April 26, 2022 meeting. No change in the mil rate is recommended.*

Debt Service: The City will not incur new debt without appropriate analysis to show impacts to rates or taxpayers, and will not incur new debt unless the capital asset is eligible for a debt reimbursement program; is mandated by State or Federal government; or is needed to address life, safety or health issues. The City may incur debt for its Proprietary Funds provided there is a documented plan to pay the debt through rate adjustments.

- **Goals Addressed** – *No additional debt service is incurred with this budget.*

DISCUSSION: The draft FY2023 Budget meets the Council approved goals. It includes the projects associated with the FY23 draft CMMP as well as estimated amounts to support the Unalaska City School District and local Non-Profits through the Community Support Program. Items of note related to revenues and expenditures are outlined below. Given the complexity and detail of the budget, this memo focuses on key items to note related to revenues and expenditures. Given that many departments held steady overall, or had moderate decrease, not all are listed below.

GENERAL FUND

Revenues are budgeted to increase approximately 7% from FY 2022.

- Sales Tax – Due to the inflationary impact on fuel and other goods and services, sales tax is budgeted to increase 27.50% from the FY 2022 budget. Inflation has also impacted FY 2022 sales tax revenue, which was at 89% of budget through January 2022. Based on the above information, the budget increase is warranted.
- Fish Tax – Given the cancellation of the Bristol Bay Red King Crab season and significant reduction in the Snow Crab season, the Raw Seafood Tax is budgeted for a reduction of 19.05% or \$800,000 from FY 2022. The Fisheries Business Tax and Resource Landing Taxes are based on the calendar year 2021 fishery, which was fairly robust. Therefore, those amounts are expected to increase by approximately 15% to \$3,770,000 and \$4,500,000, respectively. It is expected that these two taxes will face a sizable reduction in FY 2024.
- Property taxes – Staff consulted with the City’s outsourced tax assessor to obtain the real property value change from FY 2021 to FY 2022, which was estimated at a 29.15% increase from fiscal year 2021. Therefore, the real property tax is estimated to increase \$1,250,000 from FY 2022. The personal property tax revenue is estimated to remain unchanged from FY 2022, based on values reported by industry and other local businesses.
- Investment Earnings – Due to the pending creation of the Permanent Fund and the market volatility, the amount has been reduced to \$400,000 from FY 2022.

Expenditures (excluding capital outlay and support) increased \$271,438 (0.94%) from the original FY 2022 budget; however, the original FY 2022 budget does not include approximately \$200,000 of personnel related costs associated with the renegotiation of the PSEA collective bargaining agreement. Key highlights from various departmental budgets are as follows:

Administration – Overall, the Administration budget is projected to increase 3.90%, due in part to increases in insurance premiums, legal services, and utility costs.

General insurance continues to be the largest line item in the admin non-personnel budget. For FY 2023, this is expected to increase 1.24% from FY 2022. This increase is smaller than in recent past and is much needed, given the increases in prior years. Vehicle and equipment purchases, remodeling/expanding buildings and docks, payroll increases, marine revenue, workplace injuries, accidents, and claims all affect insurance costs. Policies are slated to go out to bid again in FY23.

Public Safety – The Public Safety Department budget reflects the creation of an Administration Division and renaming of certain divisions. The creation of the Administration Division will allow DPS to better track expenditures and account for shared divisional expenditures. Overall the budget reflects a 5.64% increase from FY 22.

In addition to the creation of the Administration Division, utility costs, which were previously split between DPS and Fire were consolidated and are now fully budgeted under DPS. This will have the effect of increasing their budget as well.

With the creation of the new division, comparable costs across divisions is not practical. Therefore, significant items presented will include changes from the department’s entire budget, year over year.

Public Safety Administration Division: This division includes all general public safety costs as well as the personnel costs related to the Police Chief, Deputy Police Chief, DPS Office Manager and the DMV Agent.

Training and Travel: Due to a defined need for professional training as staffing increases, training services, and related travel costs have increased FY 2022. These costs combined are expected to increase \$152,360 or 120.37%.

Police Equipment: Public Safety has an accountable and defined equipment roster that includes sensitive equipment with rotational expiration dates. Corrections Operating Budget for FY22 reflects approximately 13% decrease due to projected savings from Recruiting, Travel, Supplies and Training. Due to COVID, the development and availability to online training has made it possible to continue online training courses until 2023.

Fire/EMS – Overall, the Fire/EMS budget is projected to decrease \$79,262 or 4.60% from the FY 2022 revised budget, which is used as it accounts for the FY 2022 budget amendment resulting from a new collective bargaining agreement. There are no other items of significance related to the Fire/EMS budget.

Public Works – Overall, the Public Works Division's operating expenditures decreased 0.42%, which is reflected through minor adjustments throughout their budget. Highlights are below:

Administration / Engineering (0.71% increase):

- Utility increase of \$2,150 is due to rate increases
- Other minor increases are related to custodian services (\$1,350), membership dues (\$500) and heating oil (\$500)
- Survey services (\$1,000) and repair and maintenance services (\$2,400) encompass the most significant reductions from the prior year.

Streets and Roads (2.95% decrease):

- Utility increases related to rate increases of \$22,500
- Sand, Gravel & Rock increase of \$26,500 due to anticipated rate increases
- Snow Plowing was reduced from \$60,000 to \$6,000 to be in line with historical need
- Other significant decreases are: survey services (\$1,000), equipment rental (\$1,000), general supplies (\$2,750), safety items (\$1,000) and diesel (\$5,000)

Receiving & Supply (1.98% decrease): *This is due to minor adjustments related to historical spending*

Vehicle Maintenance (0.56% decrease): *No significant adjustments, rather minor adjustments throughout*

Facilities Maintenance (3.94% increase):

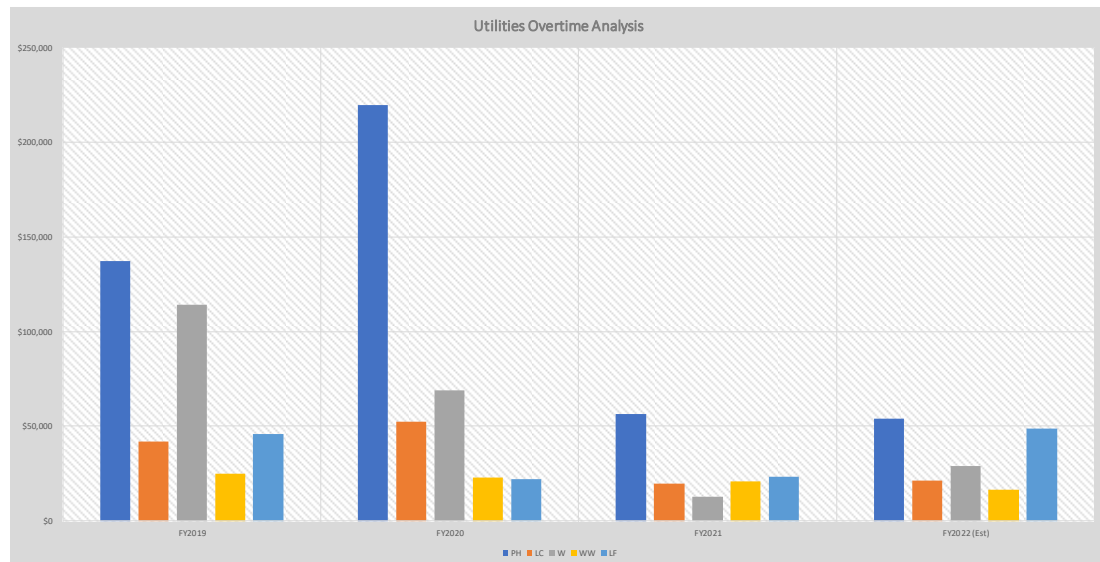
- Repair & Maintenance Services were increased by \$64,955 to help cover the cost of the DPW Facility's roof repair and new overhead doors at DPS as well as term contracts
- General Supplies increased by \$26,736 to reflect prior year actual spending
- Computer Hardware/Software was decreased by \$12,000 to reflect anticipated need

PROPRIETARY FUNDS

All Utility Divisions

Outlined below are selected operational details of the Department of Public Utilities (DPU) for the current fiscal year and beyond

- The CGI Fiber project has been an operational strain on all utilities with occasional 7-day a week demands on our personnel. Supervisors have been diligent to hold the line on labor costs, in spite of the extra work.
- YTD 2022 Personnel costs are 30% below budget due to recruiting struggles for vacant positions; however, this has not negatively impacted the Departments mission.
- The Department has placed a special emphasis on reducing costs in the Powerhouse as a key preparation for the Makushin Geothermal project. As an example, overtime costs are down more than 60% from FY2019 and operating costs (excluding diesel) are down 30% in that same period.



- We reduced one position in the Powerhouse by not filling or budgeting one of the EETs in FY2023.
- Fixed costs continue to be a challenge. In some cases, Utility Admin costs are almost as much as Operating costs. The Department has critically reviewed certain projects and determined some were unnecessary while there are more economical ways to complete others. Over time, this will manifest itself in reduced depreciation costs.
- Crab and pollock quota reduction have impacted utility bottom lines necessitating that all divisions cut costs where ever possible.

Electric Fund (25.84% increase with fuel; 1.55% decrease without fuel):

Increases:

- Outside of diesel fuel, annual insurance increase of 16.96% and software/hardware support increase of 14.61% are the primary electric utility budget increases

Decreases:

- Overtime was decreased 2.51%, from \$84,238 to \$82,125, reflecting the continued downward trend
- General supplies budget is reduced based on a focused effort to gain efficiencies in the use of supplies on hand

Water Fund

Decreases:

- Other Professional Services reduced 21.29% from \$82,200 to \$64,700 reflecting more qualified personnel and reduction in the need of Alternate Method of Supervision Services (AMOSS).

Wastewater Fund

Decreases:

- Overtime was decreased 13.55%, from \$40,813 to \$35,284, reflecting the continued downward trend
- Other Professional Services decreased 11.89% from \$113,500 to \$100,000. Reflects less use of Alternate Method of Supervision Services (AMOSS).
- General Supplies decreased 10.1% from \$100,000 to \$95,000 due to continued improvements and efficiencies.

Increases:

- Sampling / Testing increased 29.87% from \$15,400 to \$20,00.

Solid Waste Fund

- Other Technical Services decreased 40% from \$25,000 to \$15,000.
- Other Professional Services decreased 45% from \$100,000 to \$55,000 due to staff completing items that had previously been outsourced.

Ports & Harbors – Operating expenses are budgeted to increase by 6.31%. The key drivers are related to:

- Increased insurance premiums across the board of approximately 15%
- Increased hardware and software needs related to the replacement of outdated technology
- Electricity costs at the Spit and Light Cargo Docks, CEM Small Boat Harbor and Bobby Storrs increased 173.33%, 72.60% and 60.00%, respectively; however, these costs are passed through to the moored vessel and will be recouped based on usage.

Airport – The increase in Facilities Maintenance is due to a boiler replacement

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 budget. 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 24, 2022 Council meeting and provides it for their review at this time.

PROPOSED MOTION: No motion is required at this time. Council will be asked to take action on this item time at the May 24, 2022 Council Meeting.

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.



City of Unalaska

FISCAL YEAR 2023 DEPARTMENTAL
OPERATING BUDGET PRESENTATION

APRIL 11, 2022

REVISED FOR SUBSEQUENT CHANGES

“It’s clearly a budget. It’s got a lot of numbers in it.”

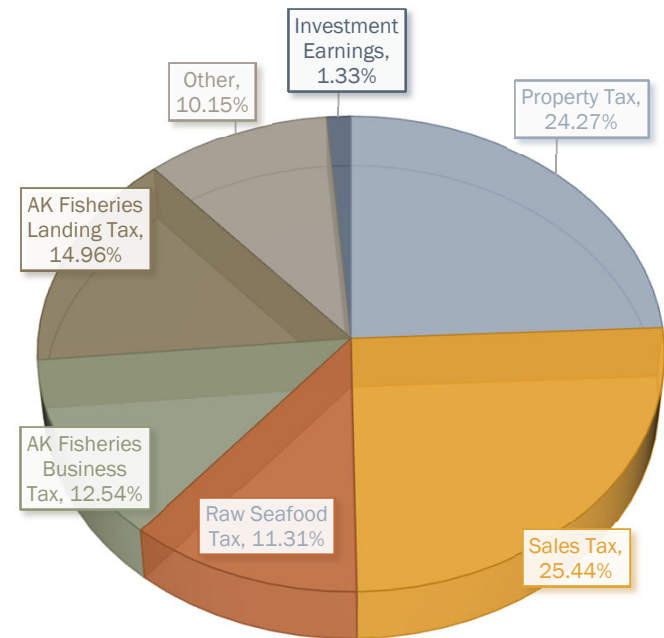
and...

“A surplus means there’ll be money left over. Otherwise, it wouldn’t be called a surplus.”

- GEORGE W. BUSH

General Fund Revenue

Property Tax		\$7,300,000
Sales Tax		7,650,000
Raw Seafood Tax		3,400,000
Alaska Fisheries Business Tax		3,770,000
Alaska Fisheries Resource Landing Tax		4,500,000
Investment Income		400,000
Everything Else		<u>3,052,988</u>
	Total	\$30,072,988



General Fund Notes - Revenue

Real Property Tax – Increase due to recent sales activity indicating increased property values; adjusted for change in rate of levy approved by Council at May 12, 2022 meeting

Sales Tax – Increase due to recent inflation that is expected to continue into, and possibly through FY 2023

Raw Seafood Tax – Reduction due to cancelled King Crab fishery and a significant reduction in Snow Crab quota

State Fisheries Business and Resource Taxes – Increase due to strong calendar year 2021 fisheries, which is the basis for payments

Investment Income – Reduction due to planned creation of the Permanent Fund and market volatility

General Fund Overview – General Fund Revenue

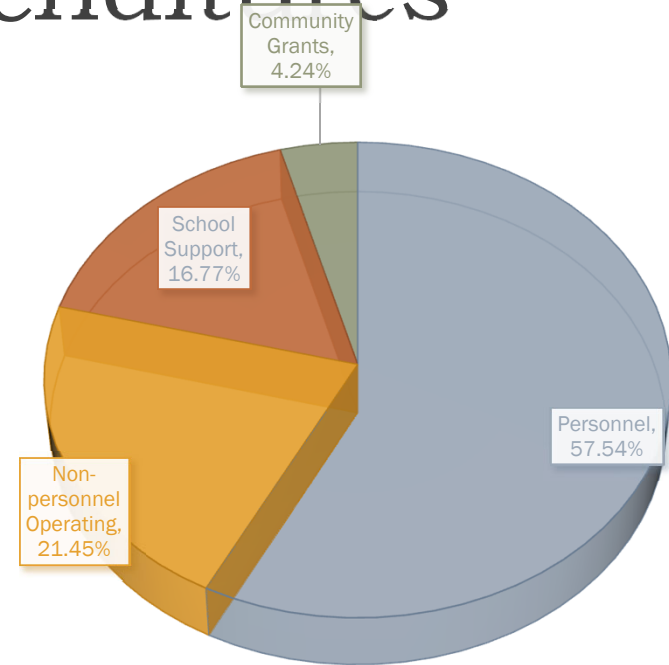
<u>Category</u>	<u>FY 2022 Original Budget</u>	<u>FY 2023 Proposed Budget</u>	<u>Change</u>	<u>Percentage Change</u>
Taxes	\$17,375,000	\$18,435,000	\$1,060,000	6.10%
Intergovernmental	9,465,899	10,776,838	1,310,939	13.85%
Charges for Services	240,850	241,350	500	0.21%
Investment Income	1,800,000	400,000	(1,400,000)	(77.78%)
Other	<u>215,300</u>	<u>219,800</u>	<u>4,500</u>	2.09%
Total	\$29,097,049	30,072,988	\$975,939	3.35%

General Fund Overview – Expenditures by Department

Department	FY 2022 Original Budget	FY 2023 Proposed Budget	Change	Percentage Change
Mayor & Council	\$443,592	\$432,215	(\$11,377)	(2.56%)
City Administration	1,973,453	2,025,857	52,404	2.66%
City Clerk	580,444	555,515	(24,924)	(4.29%)
Finance	2,099,559	2,126,285	26,726	1.27%
Planning	751,785	779,777	27,992	3.72%
Public Safety	6,087,037	6,430,198	343,161	5.64%
Fire/EMS	1,626,728	1,663,668	36,940	2.27%
Public Works	6,401,901	6,177,533	(224,368)	(3.50%)
Parks, Culture & Recreation	3,605,438	3,552,906	(52,532)	(1.46%)
School Support	4,699,189	5,004,910	305,721	6.51%
Community Grants	<u>1,134,368</u>	<u>1,266,422</u>	<u>132,054</u>	11.64%
Total	\$29,097,049	\$30,015,286	\$918,237	3.16%

General Fund Operating Expenditures

Personnel		\$17,168,495
Non-personnel		6,101,506
School Support		5,004,910
Community Grants		<u>1,266,422</u>
	Total	\$29,588,789



General Fund Overview – Non-personnel Operating Expenditures by Department

Department	FY 2022 Original Budget	FY 2023 Proposed Budget	Change	Percentage Change
Mayor & Council	\$391,900	\$380,650	(\$11,250)	(2.87%)
City Administration	983,032	1,019,084	36,052	3.67%
City Clerk	107,795	104,960	(2,835)	(2.63%)
Finance	690,803	708,098	17,295	2.50%
Planning	103,000	119,500	16,500	16.02%
Public Safety	646,981	849,032	202,051	31.23%
Fire/EMS	374,930	309,795	(65,135)	(17.37%)
Public Works	1,675,242	1,718,674	43,432	2.59%
Parks, Culture & Recreation	<u>975,660</u>	<u>891,713</u>	<u>(83,947)</u>	(8.60%)
Total	\$5,949,343	\$6,101,506	\$152,163	2.56%

General Fund Notes - Expenditures

Personnel – City has entered negotiations with IUOE 302 bargaining units and an estimate of the impacts to the City’s personnel budget have not been determined. Departments impacted include:

- City Clerks
- Planning
- Administration
- Finance
- PCR
- Public Works
- Public Utilities

UPDATE – IUOE 302 Collective Bargaining Agreements have been ratified and approved by Council. The impact of those agreements will be presented to Council as a Budget Amendment in early FY 2023.

General Fund Notes - Expenditures

Non-personnel – Directors were instructed to challenge each line item, which is reflected in the draft budget. A few items of note:

- Administration: Increase driven by changes insurance premiums, legal services and utility costs
- Public Safety: New division created within the department for FY 2023
- Public Safety: Training and Travel increased due to a defined need for professional training as staffing increases
- Public Safety: Sensitive (radios) and other equipment (vests, vest carriers, tasers) have a useful life, which is defined by an expiration date; this budget reflects updating of those items for compliance purposes
- Public Safety and Fire/EMS: All utilities will be included in the DPS budget for FY 2023; previously, they were allocated to both departments

General Fund Notes – Capital Outlay and Projects

The first presentation of the FY 2023 to 2032 CMMP was completed at the March 24, 2022 Council Meeting and a revised version is on tonight's Council agenda

Based on tonight's feedback, the CMMP will be revised, as necessary, and presented to Council at the April 26, 2022 meeting; **CMMP was approved with no changes from original presentation**

Capital Outlay is primarily associated with rolling stock, which is also a component of the CMMP and was also presented at the March 24, 2022 meeting

Other Capital outlay items include: printers, copiers and a new phone system; support for the current phone system will expire at the end of 2022 and replacement parts have become difficult to obtain

Special Revenue Funds

1% Sales Tax Fund

- Revenue fluctuates in conjunction with General Fund Sales Tax Revenue
- Transfer to Capital Projects in the amount of \$3,860,000; related to:
 - Makushin Geothermal project (\$2,860,000)
 - Entrance Channel Dredging (\$1,000,000)

Bed Tax Fund

- Revenue increase of \$50,000 to \$175,000 (40.00%) reflects anticipated increase in travel
- Contribution of \$210,000 to CVB is consistent with prior years
- Fund indicates a net deficit of \$35,000

Special Revenue Funds

E911 Enhancement Fund (new fund in FY 2022)

- \$75,000 revenue projection based on information provided by Public Safety
- Spending is restricted for certain 911 related activities and training

Tobacco Tax Fund (new fund in FY 2022)

- \$750,000 revenue projection based on research by City Clerk in preparation for tax ordinance presentation to Council.
- Began receiving monies early 2022 and have received \$88,079 through early April
- While not included in the current budget, use is dedicated to the City of Unalaska Community Support Grant Program for the benefit of public health programs or tobacco education and cessation programs in Unalaska (City Code Chapter 6.56); potential recipients being IFHS and APIA (**\$88,000 was allocated to this fund as part of the community grant program**)

Proprietary Funds Notes - Revenue

Electric - \$16,613,050; 42.55% increase due primarily to increased fuel costs that are passed along to customers through COPA

Water - \$2,711,142; 5.78% increase due to scheduled rate increases

Wastewater - \$2,739,993; 10.48% increase due to scheduled rate increases

Solid Waste - \$2,865,412; 20.11% increase due to scheduled rate increases

Ports & Harbors - \$8,563,380; 1.03% decrease

Airport - \$559,409; 0.17% decrease

Housing - \$257,899; 1.47% increase

Proprietary Funds Notes - Analysis

Based on director input, budget reports were revised with the intent to provide a better management tool with respect to day-to-day operations

- Revenue
- Less: operating expenditures
- Equals: Operating profit (cash basis)
- Less: depreciation
- Equals: Operating profit (accrual basis)
- Non-operating items
 - Less: interest expense and capital project transfers
 - Plus: other income
- Equals: Net profit (loss)

Proprietary Funds Notes – Operating Profit (loss) – cash basis

Electric – \$1,772,856

Water – \$349,592

Wastewater – \$67,336

Solid Waste – \$221,954

Ports & Harbors – \$4,043,938

Airport – (\$4,919)

Housing – (\$127,399)

Proprietary Funds – Operating Profit (loss) – cash basis

Department	FY 2021 Actual	FY 2022 Original Budget	FY 2023 Draft Budget	Change from FY 2022 Original Budget
Electric	\$3,869,730	\$783,984	\$1,772,856	\$988,872
Water	1,064,802	116,508	349,592	233,084
Wastewater	353,710	(358,355)	67,336	425,691
Solid Waste	1,021,779	(526,518)	221,954	748,472
Ports & Harbors	3,266,935	4,417,585	4,043,938	(373,647)
Airport	76,607	23,370	(4,919)	(28,289)
Housing	(81,904)	(155,476)	(127,399)	28,077

Proprietary Funds – Funded Capital Projects

Electric

- Electrical Distribution Equipment Replacement (\$100,000)
- FY 23 Generator Sets Rebuild (\$750,000)
- HVAC DDC Controllers for Powerhouse (\$33,112)

Water

- East Point Crossing Water Line Inspection (\$162,500)
- Pyramid Water Storage Tank increase (\$603,750)
- HVAC DDC Controllers for Pyramid (\$24,811)

Proprietary Funds – Funded Capital Projects

Wastewater

- HVAC DDC Controllers for WWTP (\$28,272)

Solid Waste

- Solid Waste Gasifier increase (\$400,000)

Ports & Harbors

- LCD & UMC Dredging increase (\$2,544,495)
- UMC Restrooms (\$50,000)

Airport

- HVAC DDC Controllers for Airport Terminal (\$22,280)