

CITY OF UNALASKA
UNAUDITED FINANCIAL REPORTS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2023

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MEMORANDUM TO COUNCIL

TO: MAYOR AND CITY COUNCIL MEMBERS
FROM: CLAY DARNELL, INTERIM FINANCE DIRECTOR
THRU: BIL HOMKA, ACTING CITY MANAGER
DATE: APRIL 11, 2023
RE: UNAUDITED FINANCIAL REPORTS FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2023

In order to keep the Council informed about the financial activity of the City of Unalaska, the Finance Department has prepared interim financial reports for the eight months ended February 28, 2023.

The budgeted percentage (67%) is based on the elapsed number of months and is not seasonally adjusted.

This month's report includes a summary of actual and projected end of year results for all funds (Pg. 18), and ten year revenue and expense graphs for the Proprietary Funds (Pg. 17).

Fund - Departmental Highlights

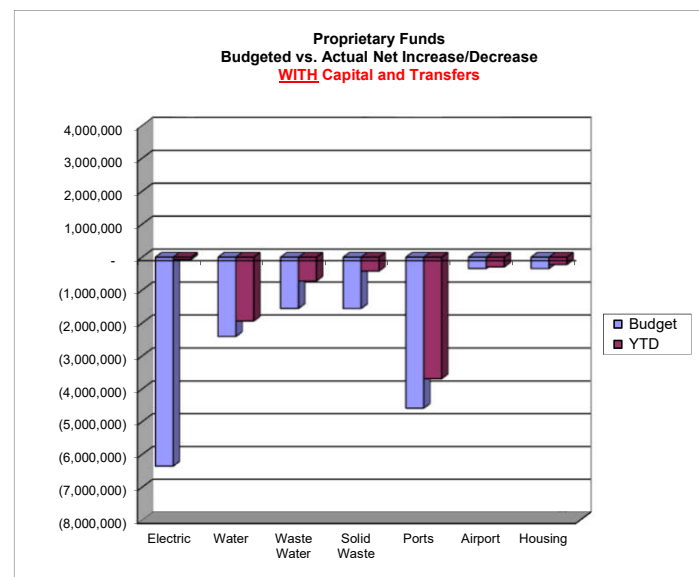
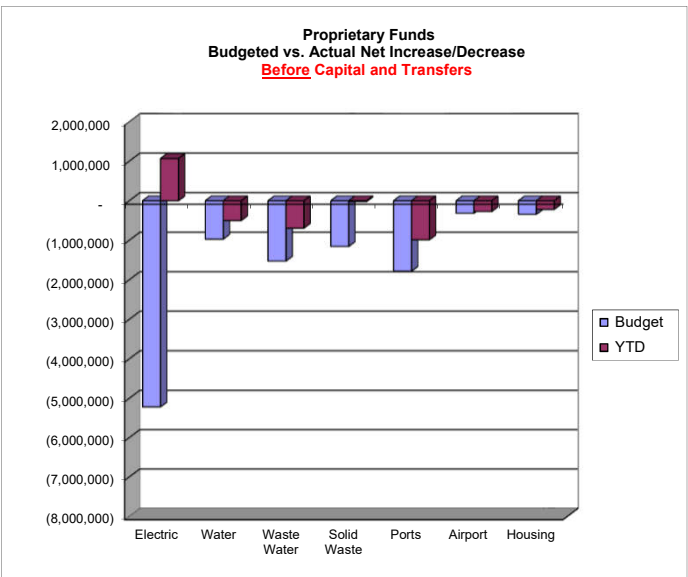
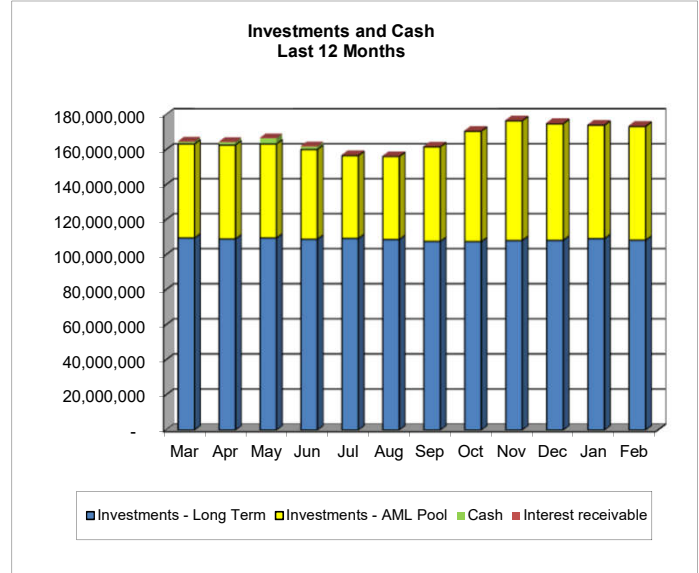
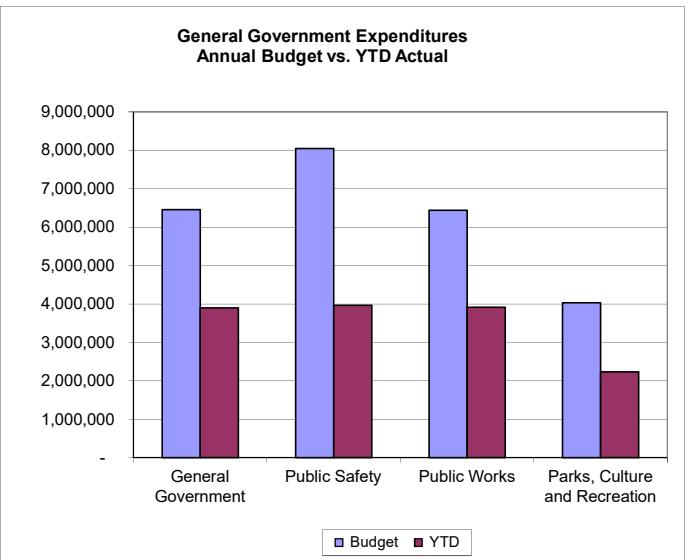
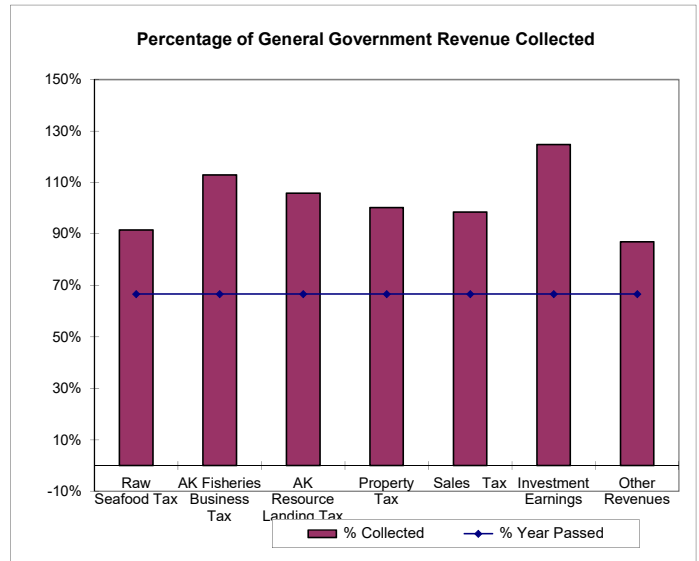
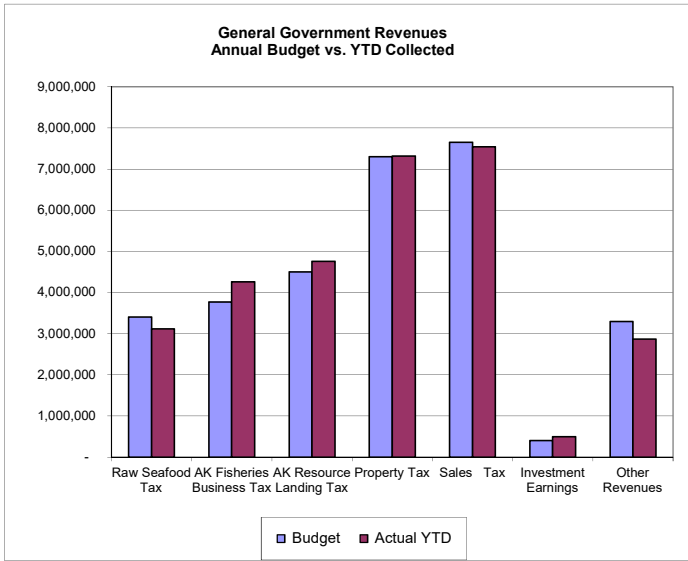
General Fund:

- All revenue sources are ahead of budgeted revenues for this time period (67%).
- Investment Earnings realized \$498,763, plus portfolio adjustment to market/fair value unrealized \$347,738 = net income on summary statement \$846,501.
- We will analyze City Administration department for possible budget amendment in the future.
- Public Safety Admin and Public Safety were combined last year.

Proprietary Funds:

- **Electric Fund** – Revenues (66%) are slightly less than the estimate (67%) and expenses (63%) are less than budgeted amounts. Electric Production expense (57%) is related to the increase in fuel costs and is consistent with the revenue increase. Use of fund balance is projected to be less than budgeted amount.
- **Water Fund** - Revenues (53%) and expenses (49%) are less than budgeted amounts. Use of fund balance is projected to be more than budgeted amount.
- **Wastewater Fund** – Revenues (67%) are in line with the estimates, expenses (56%) are less than budgeted amounts. Use of fund balance is projected to be less than budgeted amount. Prior month and year to date revenues were overstated and have been corrected for this report.
- **Solid Waste Fund** – Revenues (71%) are more than estimates, expenses (47%) are less than budgeted amounts. Use of fund balance is projected to be less than budgeted amount.
- **Ports & Harbors Fund** – Revenues (66%) are slightly less than estimates and expenses (63%) are less than budgeted amounts. Use of fund balance is projected to be less than budgeted amount.
- **Airport Fund** - Revenues (59%) are less than estimates, expenses (70%) are more than budgeted amounts. Use of fund balance is projected to be more than budgeted amount.
- **Housing Fund** - Revenues (59%) are less than estimates, expenses (62%) are less than budgeted amounts. Use of fund balance is projected to be less than budgeted amount.

**CITY OF UNALASKA
FEBRUARY, 2023**



FUND - General Fund

Data Date: 3/31/2023

General Fund Operating Monthly Summary - Month Ending February 2023

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	FY2023 Budget	February	FY2023 YTD	% OF BUD	FY2022 YTD	INC/(DEC) Last Year
REVENUES						
Raw Seafood Tax	3,400,000	336,047	3,112,970	92%	3,450,767	(337,797)
AK Fisheries Business	3,770,000	-	4,258,312	113%	3,775,900	482,411
AK Fisheries Resource Landing	4,500,000	-	4,760,389	106%	4,549,661	210,728
Property Taxes	7,300,000	7,151	7,315,500	100%	7,680,043	(364,543)
Sales Tax	7,650,000	392,282	7,537,047	99%	6,094,438	1,442,608
Investment Earnings	400,000	216,473	1,637,098	409%	(1,595,973)	3,233,071
Other Revenues	3,294,201	107,139	2,864,879	87%	1,842,903	1,021,976
Total General Fund Revenues	30,314,201	1,059,091	31,486,194	104%	25,797,739	5,688,454
EXPENDITURES						
Mayor & Council	507,215	38,523	233,386	46%	234,070	(685)
City Administration	2,190,803	133,247	1,650,780	75%	1,380,212	270,568
City Clerk	644,917	45,593	388,594	60%	352,964	35,629
Finance	2,267,072	131,136	1,318,729	58%	1,397,665	(78,936)
Planning	848,263	18,051	309,305	36%	426,796	(117,491)
Public Safety Admin	1,203,900	59,056	645,788	54%	-	645,788
Public Safety	5,155,768	285,890	2,404,894	47%	3,135,145	(730,251)
Fire, EMS	1,686,600	105,817	916,586	54%	873,112	43,474
Public Works	6,436,533	539,097	3,916,806	61%	3,575,578	341,228
Parks, Culture & Recreation	4,034,371	265,265	2,235,023	55%	2,124,041	110,982
Community Grants	1,266,422	205,106	820,999	65%	789,245	31,754
School Support	5,004,910	417,076	3,336,607	67%	3,132,793	203,814
Total Operating Expenditures	31,246,774	2,243,856	18,177,496	58%	17,421,621	755,875
Net Operating Surplus	(932,573)	(1,184,765)	13,308,698		8,376,119	4,932,580
Capital Outlay and Transfers						
Capital Outlay	992,676	-	300,429	30%	161,052	139,377
Transfers To Capital Projects	3,237,950	-	3,229,807	100%	1,811,740	1,418,066
Transfers To Enterprise Capital	3,494,500	-	3,494,500	100%	3,356,100	138,400
Total Capital Outlay and Transfers	7,725,126	-	7,024,735	91%	5,328,893	1,695,843
Net Surplus (Deficit)	(8,657,699)	(1,184,765)	6,283,963		3,047,226	3,236,737
Appropriated Fund Balance	8,144,624	-	-		-	-
	\$ (513,075)	\$ (1,184,765)	\$ 6,283,963		\$ 3,047,226	\$ 3,236,737

	<u>FY2023 Budget</u>	<u>February</u>	<u>FY2023 YTD</u>	<u>% OF BUD</u>	<u>FY2022 YTD</u>	<u>INC/(DEC) Last Year</u>
1% Sales Tax Special Revenue Fund						
REVENUE						
Sales Tax	\$ 3,825,000	\$ 196,141	\$ 3,768,523	99%	\$3,047,219	\$ 721,304
TRANSFERS						
Govt Capital Projects	0	0	0	0%	1,000,000	(1,000,000)
Enterprise Capital	3,860,000	0	3,860,000	100%	3,860,000	0
Total Transfers	<u>3,860,000</u>	<u>-</u>	<u>3,860,000</u>	100%	<u>4,860,000</u>	<u>(1,000,000)</u>
1% Sales Tax Special Revenue Fund	<u>\$ (35,000)</u>	<u>\$ 196,141</u>	<u>\$ (91,477)</u>		<u>;(1,812,781)</u>	<u>\$ 1,721,304</u>

	<u>FY2023 Budget</u>	<u>February</u>	<u>FY2023 YTD</u>	<u>% OF BUD</u>	<u>FY2022 YTD</u>	<u>INC/(DEC) Last Year</u>
Bed Tax Special Revenue Fund						
REVENUE						
Bed Tax	\$ 175,000	\$ 14,595	\$ 120,608	69%	\$ 192,162	(\$ 71,554)
EXPENSES						
Unalaska CVB	210,000	17,500	140,000	67%	140,000	-
Bed Tax Special Revenue Fund	<u>\$ (35,000)</u>	<u>\$ (2,905)</u>	<u>\$ (19,392)</u>		<u>\$ 52,162</u>	<u>\$ (71,554)</u>

	<u>FY2023 Budget</u>	<u>February</u>	<u>FY2023 YTD</u>	<u>% OF BUD</u>	<u>FY2022 YTD</u>	<u>INC/(DEC) Last Year</u>
E911 Enhancement Special Revenue Fund						
REVENUE						
E911 Enhancement Tax	\$ 75,000	\$ 7,962	\$ 53,808	72%	\$ 21,109	\$ 32,699
EXPENSES						
Public Safety Admin	75,000	-	-	-%	-	-
E911 Enhancement Special Revenue Fund	<u>\$ 0</u>	<u>\$ 7,962</u>	<u>\$ 53,808</u>		<u>\$ 21,109</u>	<u>\$ 32,699</u>

	<u>FY2023 Budget</u>	<u>February</u>	<u>FY2023 YTD</u>	<u>% OF BUD</u>	<u>FY2022 YTD</u>	<u>INC/(DEC) Last Year</u>
Tobacco Tax Special Revenue Fund						
REVENUE						
Tobacco Tax	\$ 750,000	(\$ 142,510)	\$ 493,071	66%	\$ 91,306	\$ 401,766
EXPENSES						
Community Support	88,000	7,333	58,667	67%	-	58,667
Tobacco Tax Special Revenue Fund	<u>\$ 662,000</u>	<u>\$ (149,844)</u>	<u>\$ 434,404</u>		<u>\$ 91,306</u>	<u>\$ 343,099</u>

	<u>FY2023 Budget</u>	<u>February</u>	<u>FY2023 YTD</u>	<u>% OF BUD</u>	<u>FY2022 YTD</u>	<u>INC/(DEC) Last Year</u>
Electric Proprietary Fund						
REVENUES	16,636,224	1,517,711	13,608,750	82%	11,164,186	2,444,564
EXPENSES - Cash Basis						
Electric Line Repair & Maint	1,433,247	66,416	446,534	31%	433,121	13,414
Electric Production	14,249,611	732,379	8,136,738	57%	6,901,580	1,235,158
Facilities Maintenance	133,898	5,137	62,952	47%	46,937	16,015
Utility Administration	2,312,861	94,140	1,394,702	60%	1,325,252	69,451
Veh & Equip Maintenance	67,356	1,302	17,502	26%	28,863	(11,361)
Total operating expenses - cash basis	<u>18,196,973</u>	<u>899,374</u>	<u>10,058,429</u>	<u>55%</u>	<u>8,735,752</u>	<u>1,322,677</u>
Net Profit (loss) from operations - cash basis	(1,560,749)	618,337	3,550,321		2,428,434	1,121,887
Depreciation	<u>3,656,123</u>	<u>310,302</u>	<u>2,482,418</u>	<u>68%</u>	<u>2,478,548</u>	<u>3,870</u>
Net Profit (loss) from operations - accrual basis	(5,216,872)	308,034	1,067,903		(50,114)	1,118,017
TRANSFERS and CAPITAL OUTLAY						
Capital Outlay	-	-	-	-%	64,980	(64,980)
Transfers Out	<u>1,135,266</u>	<u>-</u>	<u>1,135,266</u>	<u>100%</u>	<u>31,073</u>	<u>1,104,193</u>
Total Transfers and Capital Outlay	<u>1,135,266</u>	<u>-</u>	<u>1,135,266</u>	<u>100%</u>	<u>96,053</u>	<u>1,039,213</u>
Net earnings (loss)	(6,352,138)	308,034	(67,363)		(146,167)	78,804
Water Proprietary Fund						
REVENUES	2,717,139	397,236	1,447,743	53%	1,836,037	(388,294)
EXPENSES - Cash Basis						
Facilities Maintenance	62,250	7,170	41,378	66%	24,112	17,266
Utility Administration	789,338	49,559	503,279	64%	471,900	31,378
Veh & Equip Maintenance	41,119	388	13,923	34%	21,676	(7,753)
Water Operations	<u>1,653,877</u>	<u>76,517</u>	<u>700,886</u>	<u>42%</u>	<u>780,088</u>	<u>(79,202)</u>
Total operating expenses - cash basis	<u>2,546,583</u>	<u>133,633</u>	<u>1,259,465</u>	<u>49%</u>	<u>1,297,777</u>	<u>(38,312)</u>
Net Profit (loss) from operations - cash basis	170,556	263,603	188,278		538,260	(349,982)
Depreciation	<u>1,140,502</u>	<u>85,757</u>	<u>688,966</u>	<u>60%</u>	<u>729,652</u>	<u>(40,686)</u>
Net Profit (loss) from operations - accrual basis	(969,946)	177,846	(500,688)		(191,392)	(309,296)
TRANSFERS and CAPITAL OUTLAY						
Transfers Out	1,434,754	-	1,434,754	100%	1,723,750	(288,996)
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-%</u>	<u>79,252</u>	<u>(79,252)</u>
Total Transfers and Capital Outlay	<u>1,434,754</u>	<u>-</u>	<u>1,434,754</u>	<u>100%</u>	<u>1,803,002</u>	<u>(368,248)</u>
	(2,404,700)	177,846	(1,935,442)		(1,994,394)	58,952

	<u>FY2023 Budget</u>	<u>February</u>	<u>FY2023 YTD</u>	<u>% OF BUD</u>	<u>FY2022 YTD</u>	<u>INC/(DEC) Last Year</u>
Wastewater Proprietary Fund						
REVENUES	2,746,005	(1,065,381)	1,827,136	67%	1,700,452	126,685
EXPENSES - Cash Basis						
Facilities Maintenance	63,968	11,182	35,462	55%	42,188	(6,725)
Utility Administration	745,012	40,879	465,132	62%	489,299	(24,166)
Veh & Equip Maintenance	32,455	1,380	20,003	62%	16,614	3,389
Wastewater Operations	2,166,394	126,869	1,150,488	53%	1,142,811	7,677
Total operating expenses - cash basis	<u>3,007,830</u>	<u>180,310</u>	<u>1,671,085</u>	<u>56%</u>	<u>1,690,911</u>	<u>(19,826)</u>
Net Profit (loss) from operations - cash basis	(261,825)	(1,245,691)	156,051		9,540	146,511
Depreciation	<u>1,263,420</u>	<u>104,956</u>	<u>849,433</u>	<u>67%</u>	<u>815,564</u>	<u>33,870</u>
Net Profit (loss) from operations - accrual basis	(1,525,245)	(1,350,647)	(693,383)		(806,023)	112,641
TRANSFERS and CAPITAL OUTLAY						
Transfers Out	28,272	-	28,272	100%	43,000	(14,728)
Capital Outlay	-	-	-	-%	479,455	(479,455)
Total Transfers and Capital Outlay	<u>28,272</u>	<u>-</u>	<u>28,272</u>	<u>100%</u>	<u>522,455</u>	<u>(494,183)</u>
	(1,553,517)	(1,350,647)	(721,655)		(1,328,478)	606,824
Solid Waste Proprietary Fund						
REVENUES	2,871,598	194,772	2,045,137	71%	1,824,540	220,598
EXPENSES - Cash Basis						
Facilities Maintenance	120,782	7,593	55,478	46%	63,400	(7,922)
Solid Waste Operations	2,039,518	132,304	911,872	45%	747,596	164,276
Utility Administration	822,227	56,628	474,749	58%	462,272	12,477
Veh & Equip Maintenance	158,420	1,815	31,779	20%	47,666	(15,888)
Total operating expenses - cash basis	<u>3,140,947</u>	<u>198,340</u>	<u>1,473,878</u>	<u>47%</u>	<u>1,320,934</u>	<u>152,944</u>
Net Profit (loss) from operations - cash basis	(269,349)	(3,568)	571,259		503,606	67,654
Depreciation	<u>886,148</u>	<u>73,695</u>	<u>591,368</u>	<u>67%</u>	<u>585,612</u>	<u>5,757</u>
Net Profit (loss) from operations - accrual basis	(1,155,497)	(77,263)	(20,109)		(82,006)	61,897
TRANSFERS and CAPITAL OUTLAY						
Capital Outlay	-	-	-	-%	131,552	(131,552)
Transfers Out	400,000	-	400,000	100%	200,000	200,000
Total Transfers and Capital Outlay	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>100%</u>	<u>331,552</u>	<u>68,448</u>
Net earnings (loss)	(1,555,497)	(77,263)	(420,109)		(413,558)	(6,551)

	<u>FY2023 Budget</u>	<u>February</u>	<u>FY2023 YTD</u>	<u>% OF BUD</u>	<u>FY2022 YTD</u>	<u>INC/(DEC) Last Year</u>
Ports & Harbors Proprietary Fund						
REVENUES	8,568,891	569,964	5,654,872	66%	5,239,012	415,860
EXPENSES - Cash Basis						
Bobby Storrs Small Boat Harbor	180,650	10,056	87,065	48%	78,186	8,878
CEM Small Boat Harbor	967,129	63,814	715,554	74%	599,059	116,495
Facilities Maintenance	55,328	3,832	23,005	42%	23,940	(935)
Harbor Office	2,828,241	205,760	1,806,194	64%	1,761,450	44,743
Ports Security	72,295	-	2,971	4%	2,949	23
Spit & Light Cargo Docks	697,277	28,684	439,118	63%	416,484	22,634
Unalaska Marine Center	1,182,385	61,788	663,190	56%	674,215	(11,025)
Veh & Equip Maintenance	66,688	10,135	49,356	74%	27,812	21,543
Total operating expenses - cash basis	<u>6,049,993</u>	<u>384,070</u>	<u>3,786,452</u>	<u>63%</u>	<u>3,584,097</u>	<u>202,355</u>
Net Profit (loss) from operations - cash basis	2,518,898	185,894	1,868,420		1,654,915	213,504
Depreciation	<u>4,301,644</u>	<u>356,974</u>	<u>2,855,795</u>	66%	<u>2,864,410</u>	<u>(8,614)</u>
Net Profit (loss) from operations - accrual basis	(1,782,746)	(171,080)	(987,376)		(1,209,494)	222,119
TRANSFERS and CAPITAL OUTLAY						
Capital Outlay	206,923	-	206,923	100%	-	206,923
Transfers Out	<u>2,594,495</u>	<u>-</u>	<u>2,492,144</u>	<u>96%</u>	<u>4,623,218</u>	<u>(2,131,074)</u>
Total Transfers and Capital Outlay	<u>2,801,418</u>	<u>-</u>	<u>2,699,067</u>	<u>96%</u>	<u>4,623,218</u>	<u>(1,924,151)</u>
Net earnings (loss)	(4,584,164)	(171,080)	(3,686,442)		(5,832,712)	2,146,270
Airport Proprietary Fund						
REVENUES	560,774	41,346	333,211	59%	314,038	19,173
EXPENSES - Cash Basis						
Airport Admin/Operations	414,807	26,863	288,097	69%	246,181	41,917
Facilities Maintenance	<u>183,947</u>	<u>16,116</u>	<u>131,345</u>	<u>71%</u>	<u>64,932</u>	<u>66,413</u>
Total operating expenses - cash basis	<u>598,754</u>	<u>42,979</u>	<u>419,443</u>	<u>70%</u>	<u>311,112</u>	<u>108,330</u>
Net Profit (loss) from operations - cash basis	(37,980)	(1,633)	(86,232)		2,925	(89,157)
Depreciation	<u>278,541</u>	<u>23,139</u>	<u>185,114</u>	66%	<u>185,114</u>	<u>0</u>
Net Profit (loss) from operations - accrual basis	(316,521)	(24,772)	(271,346)		(182,188)	(89,157)
TRANSFERS and CAPITAL OUTLAY						
Transfers Out	<u>22,280</u>	<u>-</u>	<u>22,280</u>	<u>100%</u>	<u>-</u>	<u>22,280</u>
Total Transfers and Capital Outlay	<u>22,280</u>	<u>-</u>	<u>22,280</u>	<u>100%</u>	<u>-</u>	<u>22,280</u>
Net earnings (loss)	(338,801)	(24,772)	(293,626)		(182,188)	(111,437)

	<u>FY2023 Budget</u>	<u>February</u>	<u>FY2023 YTD</u>	<u>% OF BUD</u>	<u>FY2022 YTD</u>	<u>INC/(DEC) Last Year</u>
Housing Proprietary Fund						
REVENUES	258,781	17,489	151,725	59%	172,934	(21,210)
EXPENSES - Cash Basis						
Facilities Maintenance	191,245	16,776	108,779	57%	73,860	34,919
Housing Admin & Operating	215,545	10,128	133,366	62%	123,163	10,203
Total operating expenses - cash basis	<u>406,790</u>	<u>26,904</u>	<u>242,145</u>	60%	<u>197,023</u>	<u>45,122</u>
Net Profit (loss) from operations - cash basis	(148,009)	(9,415)	(90,420)		(24,089)	(66,332)
Depreciation	<u>195,245</u>	<u>16,270</u>	<u>130,164</u>	67%	<u>124,714</u>	<u>5,450</u>
Net Profit (loss) from operations - accrual basis	(343,254)	(25,686)	(220,584)		(148,802)	(71,782)
TRANSFERS and CAPITAL OUTLAY						
Net earnings (loss)	(343,254)	(25,686)	(220,584)		(148,802)	(71,782)

City of Unalaska
Utility Revenue Report
Summary

02/28/23

FY23 Budget Month	Electric	Water	Waste Water	Solid Waste	Monthly Revenue	FY23 Revenue	FY22YTD Revenue	YTD Inc/(Dec)
Jul-22	2,159,046	335,633	227,269	276,413	2,998,361	2,998,361	2,245,807	752,554
Aug-22	2,570,281	255,937	248,530	329,848	3,404,595	6,402,956	4,813,705	1,589,251
Sep-22	1,697,280	75,636	212,233	223,883	2,209,032	8,611,988	7,248,026	1,363,962
Oct-22	1,612,984	81,607	206,346	256,456	2,157,393	10,769,381	9,183,646	1,585,735
Nov-22	1,394,770	96,292	245,335	225,426	1,961,822	12,731,203	10,915,235	1,815,968
Dec-22	1,427,767	68,593	163,883	160,488	1,820,731	14,551,934	12,461,805	2,090,129
Jan-23	1,228,914	136,809	232,495	254,877	1,853,094	16,405,028	14,130,379	2,274,649
Feb-23	1,517,711	397,236	291,044	317,747	2,523,738	18,928,766	16,525,214	2,403,552
Mar-23	0	0	0	0	0	0	19,070,392	0
Apr-23	0	0	0	0	0	0	21,259,050	0
May-23	0	0	0	0	0	0	23,430,961	0
Jun-23	0	0	0	0	0	0	25,954,571	0
YTD Totals	13,608,750	1,447,743	1,827,136	2,045,137	18,928,766			
FY23 Budget	16,467,477	2,641,500	2,674,775	2,347,730	24,131,482			
% to budget	82.6	54.8	68.3	87.1	78.4			

City of Unalaska
Electric Revenue Report
Electric Fund

02/28/23

FY23 Budget Month	Residential	Small General	Large General	Industrial	P.C.E. Assist	Other Revenues	Monthly Revenue	FY23 YTD Revenue	FY22 YTD Revenue	YTD Inc/(Dec)
Jul-22	113,527	127,998	173,262	1,643,546	95,787	4,926	2,159,046	2,159,046	1,399,334	759,711
Aug-22	126,002	139,392	200,807	1,957,035	139,452	7,593	2,570,281	4,729,326	3,068,626	1,660,701
Sep-22	109,122	122,019	170,891	1,149,356	133,965	11,926	1,697,280	6,426,606	4,745,122	1,681,484
Oct-22	137,591	134,901	178,296	1,076,857	82,090	3,247	1,612,984	8,039,590	6,277,102	1,762,487
Nov-22	157,349	133,502	170,777	790,395	116,728	26,018	1,394,770	9,434,359	7,571,652	1,862,707
Dec-22	156,750	140,326	175,721	819,919	122,701	12,351	1,427,767	10,862,126	8,649,785	2,212,340
Jan-23	169,343	150,411	182,693	599,978	113,236	13,252	1,228,914	12,091,039	9,741,741	2,349,298
Feb-23	145,912	134,264	175,427	981,592	68,843	11,672	1,517,711	13,608,750	11,164,186	2,444,564
Mar-23							0	0	12,829,600	0
Apr-23							0	0	14,418,044	0
May-23							0	0	16,055,029	0
Jun-23							0	0	17,862,572	0
YTD Totals							13,608,750			
FY22 Budget	1,629,433	1,300,162	1,882,732	10,990,917	612,733	51,500	16,467,477			
% of Budget	0.0	0.0	0.0	0.0	0.0	0.0	82.6			

Kwh Sold

FY 23 Month	Residential	SM. Gen (Includes Street lights)	Large General	Industrial	Total FY23 Kwh Sold	Total FY22 Kwh Sold	Increase (Decrease)
July	249,699	256,555	357,071	3,240,445	4,103,770	3,609,461	494,309
August	287,328	271,719	414,571	3,738,430	4,712,048	4,418,992	293,056
September	279,890	66,396	397,415	2,438,955	3,182,656	4,472,383	(1,289,727)
October	307,431	293,388	381,700	2,345,465	3,327,984	4,272,956	(944,972)
November	382,480	306,083	394,511	1,778,380	2,861,454	3,463,728	(602,274)
December	378,449	324,433	402,827	1,833,670	2,939,379	2,922,427	16,952
January *	416,455	363,865	435,611	1,390,305	2,606,236	2,759,416	(153,180)
February	337,902	311,757	408,495	2,289,375	3,347,529	3,274,024	73,505
March					0	3,871,003	0
April					0	3,549,715	0
May					0	3,374,757	0
June					0	3,491,880	0
Total	2,639,634	2,194,196	3,192,201	19,055,025	27,081,056	43,480,742	(2,112,331)
Percent Sold	9.7%	8.1%	11.8%	70.4%	100.0%		

Generator Fuel	
FY23 Average Price Fuel	FY22 Average Price Fuel
5.2724	2.6143
4.0382	2.7156
4.1865	2.5013
4.2822	2.7635
4.4177	2.9311
3.5295	2.8861
3.3526	3.1072
3.7226	3.3337
	3.7527
	4.3688
	4.6063
	5.0664
4.1002	3.3872
21.05%	

FY23 Cumulative kwh Sold	FY22 Cumulative kwh Sold
4,103,770	3,609,461
8,815,818	8,028,453
11,998,474	12,500,836
15,326,458	16,773,792
18,187,912	20,237,520
21,127,291	23,159,947
23,733,527	25,919,363
27,081,056	29,193,387
27,081,056	33,064,390
27,081,056	36,614,105
27,081,056	39,988,862
27,081,056	43,480,742

% Change from Prior Year

City of Unalaska
Water Revenue Report
Water Fund

02/28/23

FY23 Month	Unmetered Sales	Metered Sales	Other Revenues	Monthly Revenue	FY23 YTD Revenue	FY22 YTD Revenue	YTD Inc/(Dec)
Jul-22	12,580	323,064	(11)	335,633	335,633	359,168	(23,535)
Aug-22	12,610	242,800	527	255,937	591,571	748,631	(157,060)
Sep-22	12,575	63,051	10	75,636	667,207	989,962	(322,755)
Oct-22	12,515	69,094	(2)	81,607	748,813	1,077,710	(328,897)
Nov-22	12,509	77,561	6,222	96,292	845,105	1,178,759	(333,654)
Dec-22	12,499	56,121	(27)	68,593	913,698	1,270,043	(356,345)
Jan-23	12,462	124,370	(23)	136,809	1,050,507	1,432,982	(382,475)
Feb-23	11,632	385,636	(32)	397,236	1,447,743	1,836,037	(388,294)
Mar-23				0	0	2,159,686	0
Apr-23				0	0	2,307,515	0
May-23				0	0	2,424,938	0
Jun-23				0	0	2,664,186	0
YTD Totals	99,381	1,341,697	6,665	1,447,743			
FY22 Budget	148,000	2,485,000	8,500	2,641,500			
% of Budget	67.1	54.0	78.4	54.8			

Million Gallons Produced

FY23 Month	FY 23 Produced	FY 22 Produced	Increase (Decrease)
July	148.673	147.336	1.337
August	102.648	163.373	(60.725)
September	42.857	104.305	(61.448)
October	41.598	45.402	(3.804)
November	41.802	50.688	(8.886)
December	44.347	45.300	(0.953)
January	92.605	73.309	19.296
February	140.665	169.312	(28.647)
March		139.668	0.000
April		65.458	0.000
May		52.996	0.000
June		108.098	0.000
Total	655.195	1165.245	(143.830)

FY23 Water Cumulative	FY22 Water Cumulative
148.673	147.336
251.321	310.709
294.178	415.014
335.776	460.416
377.578	511.104
421.925	556.404
514.530	629.713
655.195	799.025
0.000	938.693
0.000	1004.151
0.000	1057.147
0.000	1165.245

City of Unalaska
Wastewater Revenue Report
Wastewater Fund

02/28/23

FY23 Budget Month	Unmetered Sales	Metered Commercial	Metered Industrial	Other Revenues	Monthly Revenue	FY23 YTD Revenue	FY22 YTD Revenue	YTD Inc/(Dec)
Jul-22	43,699	163,381	17,642	2,547	227,269	227,269	211,269	16,001
Aug-22	43,802	186,885	17,701	142	248,530	475,799	455,031	20,767
Sep-22	43,682	141,787	13,249	13,515	212,233	688,031	711,870	(23,838)
Oct-22	43,471	143,592	11,356	7,928	206,346	894,378	871,617	22,761
Nov-22	43,449	179,151	2,705	20,031	245,335	1,139,713	1,048,692	91,021
Dec-22	43,415	112,888	3,095	4,486	163,883	1,303,597	1,227,000	76,597
Jan-23	43,285	162,401	13,488	13,320	232,495	1,536,092	1,441,097	94,995
Feb-23	40,402	197,540	35,093	18,010	291,044	1,827,136	1,700,452	126,685
Mar-23					0	0	1,956,007	0
Apr-23					0	0	2,162,195	0
May-22					0	0	2,382,905	0
Jun-22					0	0	2,584,192	0
YTD Totals	345,204	1,287,624	114,329	79,979	1,827,136			
FY22 Budget	482,000	2,045,950	91,300	55,525	2,674,775			
% of Budget	71.6	62.9	125.2	144.0	68.3			

FY22 Month	FY23 Effluent (Gal)	FY22 Effluent (Gal)	Increase (Decrease)
July	10,309,000	12,412,000	(2,103,000)
August	12,316,000	10,241,000	2,075,000
September	9,074,000	11,063,000	(1,989,000)
October	9,656,000	12,963,000	(3,307,000)
November	11,502,000	10,952,000	550,000
December	19,882,000	10,736,000	9,146,000
January	13,468,000	16,093,000	(2,625,000)
February	13,121,000	15,241,000	(2,120,000)
March		12,698,000	0
April		12,240,000	0
May		9,502,000	0
June		9,616,000	0
Total	99,328,000	143,757,000	(373,000)

FY23 Cumulative	FY22 Cumulative
10,309,000	12,412,000
22,625,000	22,653,000
31,699,000	33,716,000
41,355,000	46,679,000
52,857,000	57,631,000
72,739,000	68,367,000
86,207,000	84,460,000
99,328,000	99,701,000
0	112,399,000
0	124,639,000
0	134,141,000
0	143,757,000

City of Unalaska
Solid Waste Revenue Report
Solid Waste Fund

02/28/23

FY23 Month	Residential Fees	Tipping Fees	Other Revenue	Monthly Revenue	FY23 YTD Revenue	FY22 YTD Revenue	YTD Inc/(Dec)
Jul-22	34,750	191,553	50,110	276,413	276,413	276,036	378
Aug-22	34,753	231,556	63,538	329,848	606,261	541,417	64,844
Sep-22	34,865	136,176	52,842	223,883	830,144	801,072	29,072
Oct-22	35,289	155,497	65,670	256,456	1,086,600	957,217	129,383
Nov-22	35,357	132,364	57,704	225,426	1,312,026	1,116,131	195,895
Dec-22	35,354	89,822	35,312	160,488	1,472,514	1,314,977	157,536
Jan-23	35,318	153,013	66,546	254,877	1,727,390	1,514,559	212,831
Feb-23	32,947	211,042	73,758	317,747	2,045,137	1,824,540	220,598
Mar-23				0	0	2,125,099	0
Apr-23				0	0	2,371,296	0
May-23				0	0	2,568,089	0
Jun-23				0	0	2,842,063	0
YTD Totals	278,633	1,301,023	465,482	2,045,137			
FY22 Budget	325,165	1,548,679	473,886	2,347,730			
% of Budget	85.7	84.0	98.2	87.1			

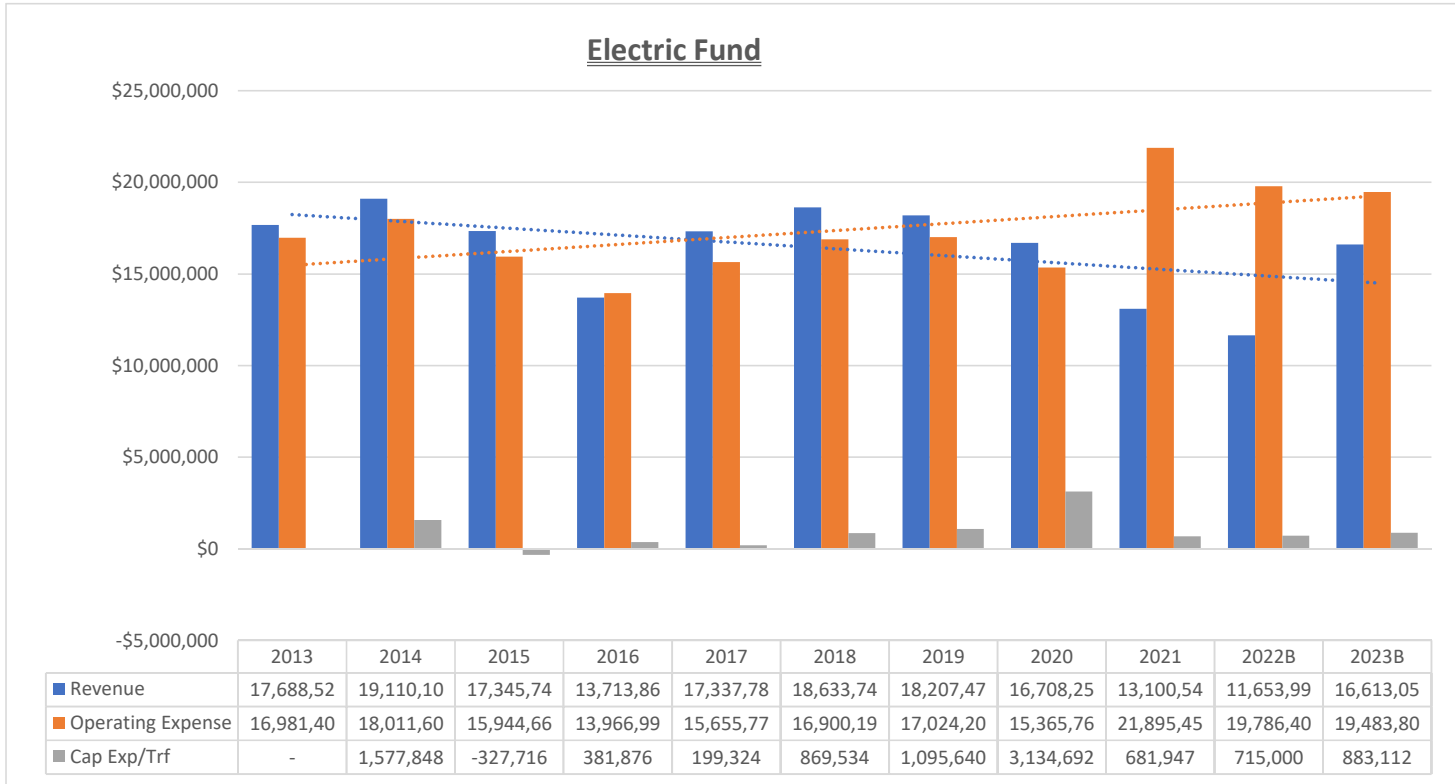
FY23 Month	FY23 Tons of Waste	FY22 Tons of Waste	Increase (Decrease)
July	564.59	643.54	(78.95)
August	747.78	519.96	227.82
September	474.02	739.81	(265.79)
October	488.77	417.18	71.59
November	389.88	336.84	53.04
December	257.23	405.23	(148.00)
January	550.78	438.77	112.01
February	699.57	707.24	(7.67)
March		815.41	0.00
April		549.57	0.00
May		464.39	0.00
June		459.09	0.00
Total	4172.62	6497.03	(35.95)

Cummulative	
FY23 Tons of Waste	FY22 Tons of Waste
564.59	643.54
1312.37	1163.50
1786.39	1903.31
2275.16	2320.49
2665.04	2657.33
2922.27	3062.56
3473.05	3501.33
4172.62	4208.57
0.00	5023.98
0.00	5573.55
0.00	6037.94
0.00	6497.03

City of Unalaska
Utility Revenue Report
Summary

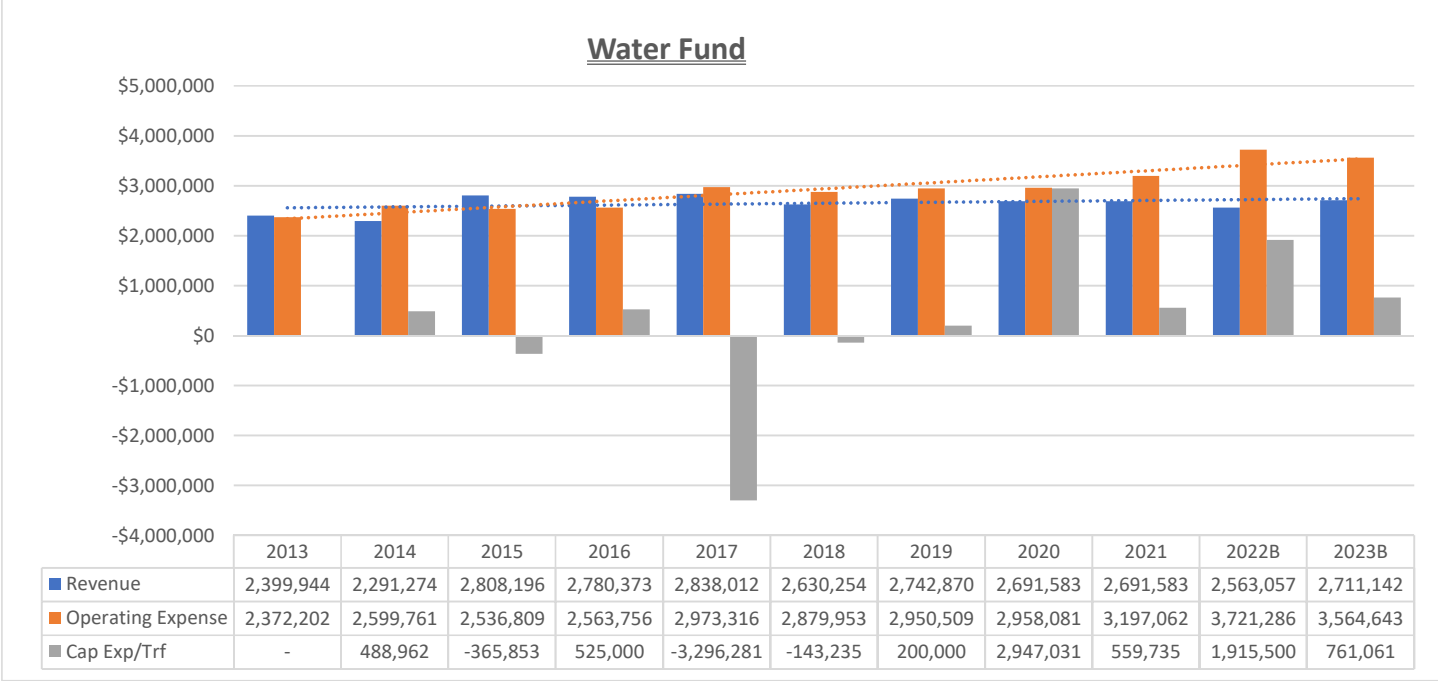
02/28/23

FY23 Budget Month	Electric	Water	Waste Water	Solid Waste	Monthly Revenue	FY23 Revenue	FY22YTD Revenue	YTD Inc/(Dec)
Jul-22	2,159,046	335,633	227,269	276,413	2,998,361	2,998,361	2,245,807	752,554
Aug-22	2,570,281	255,937	248,530	329,848	3,404,595	6,402,956	4,813,705	1,589,251
Sep-22	1,697,280	75,636	212,233	223,883	2,209,032	8,611,988	7,248,026	1,363,962
Oct-22	1,612,984	81,607	206,346	256,456	2,157,393	10,769,381	9,183,646	1,585,735
Nov-22	1,394,770	96,292	245,335	225,426	1,961,822	12,731,203	10,915,235	1,815,968
Dec-22	1,427,767	68,593	163,883	160,488	1,820,731	14,551,934	12,461,805	2,090,129
Jan-23	1,228,914	136,809	232,495	254,877	1,853,094	16,405,028	14,130,379	2,274,649
Feb-23	1,517,711	397,236	291,044	317,747	2,523,738	18,928,766	16,525,214	2,403,552
Mar-23	0	0	0	0	0	0	19,070,392	0
Apr-23	0	0	0	0	0	0	21,259,050	0
May-23	0	0	0	0	0	0	23,430,961	0
Jun-23	0	0	0	0	0	0	25,954,571	0
YTD Totals	13,608,750	1,447,743	1,827,136	2,045,137	18,928,766			
FY23 Budget	16,467,477	2,641,500	2,674,775	2,347,730	24,131,482			
% to budget	82.6	54.8	68.3	87.1	78.4			

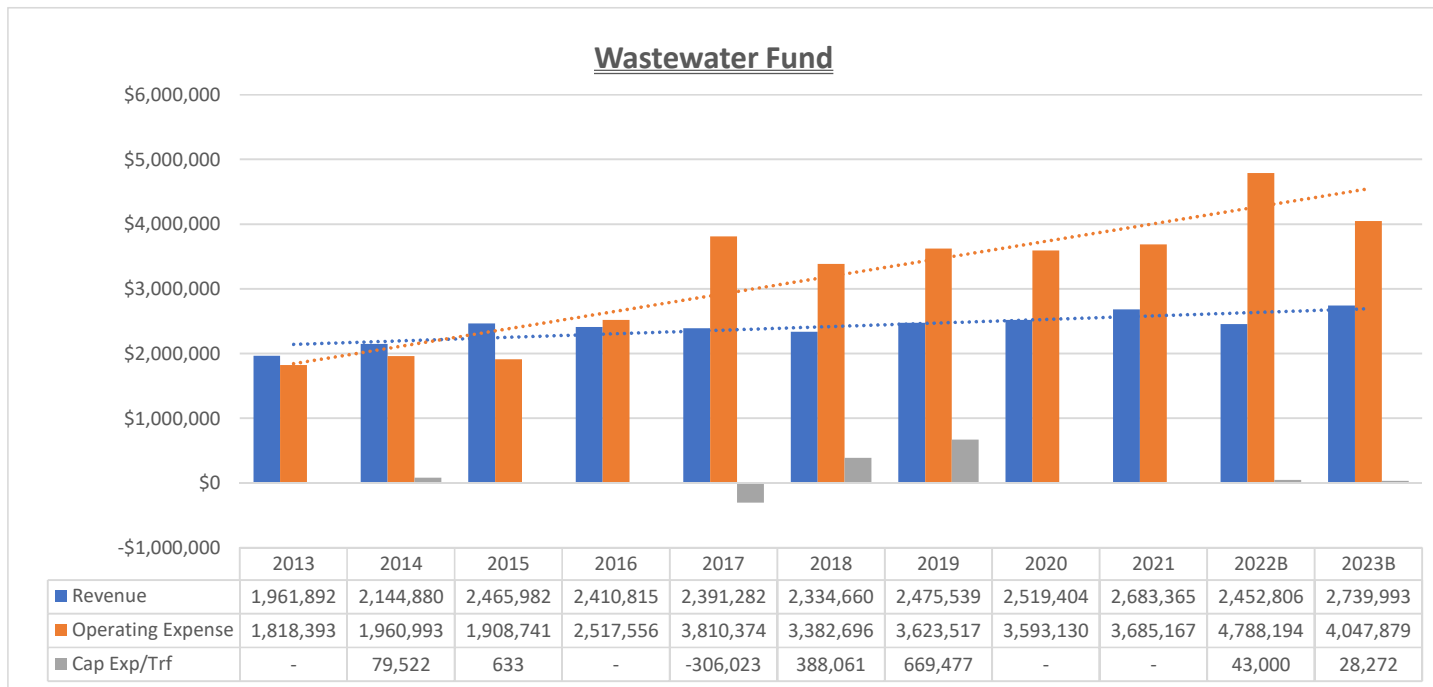


Revenue trend is decreasing

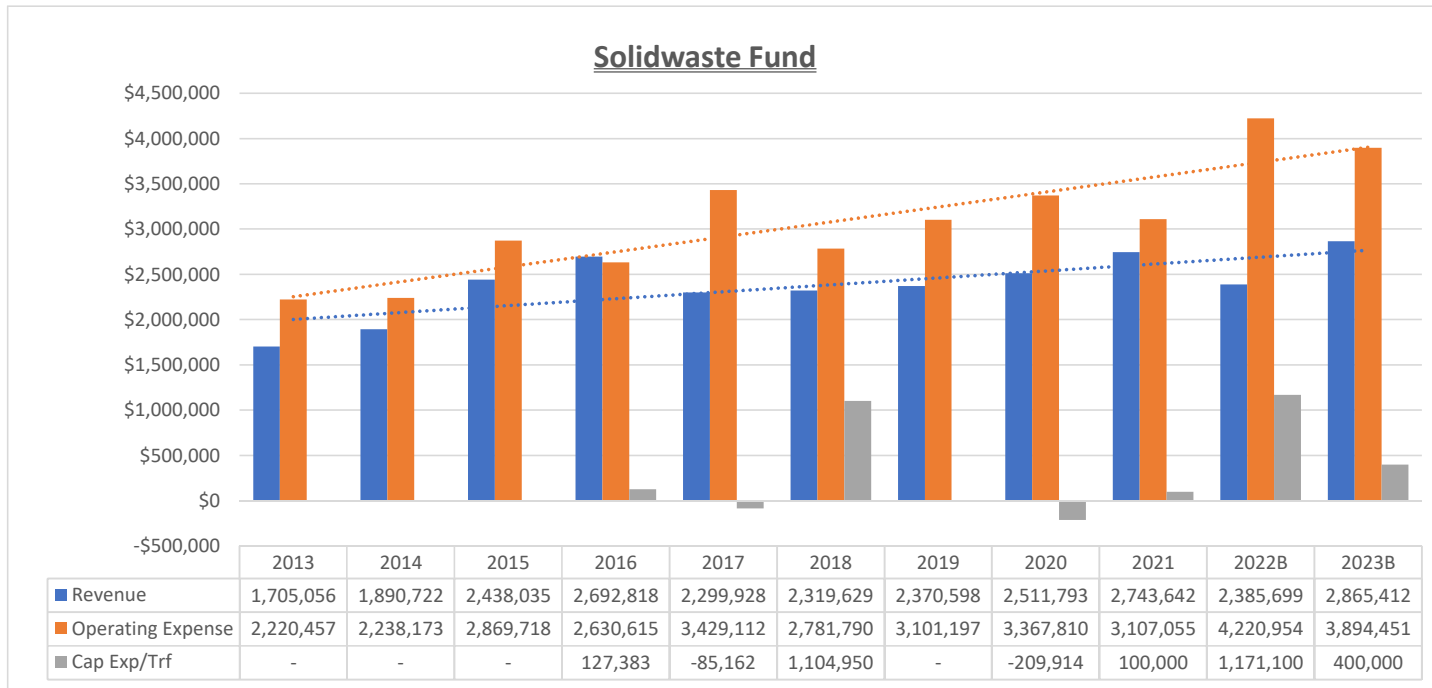
Expense trend is increasing



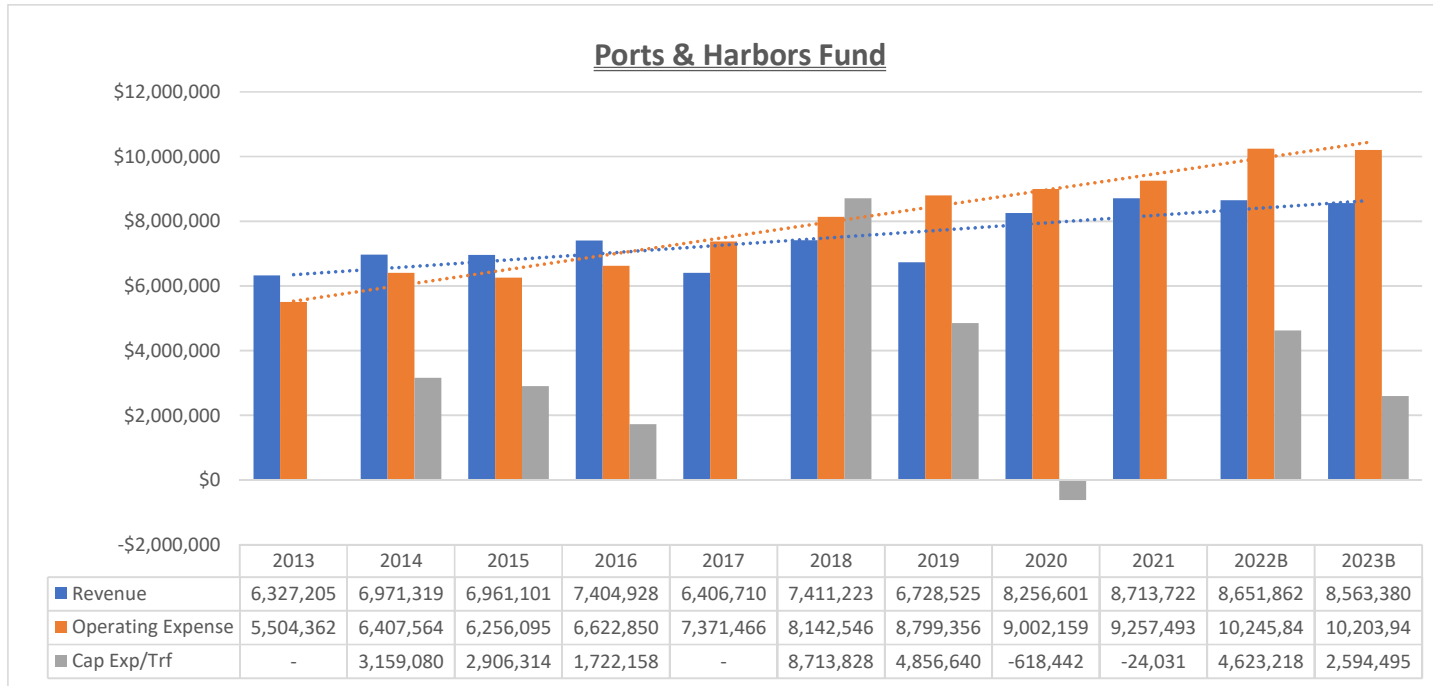
Revenue trend is level
Expense trend is increasing



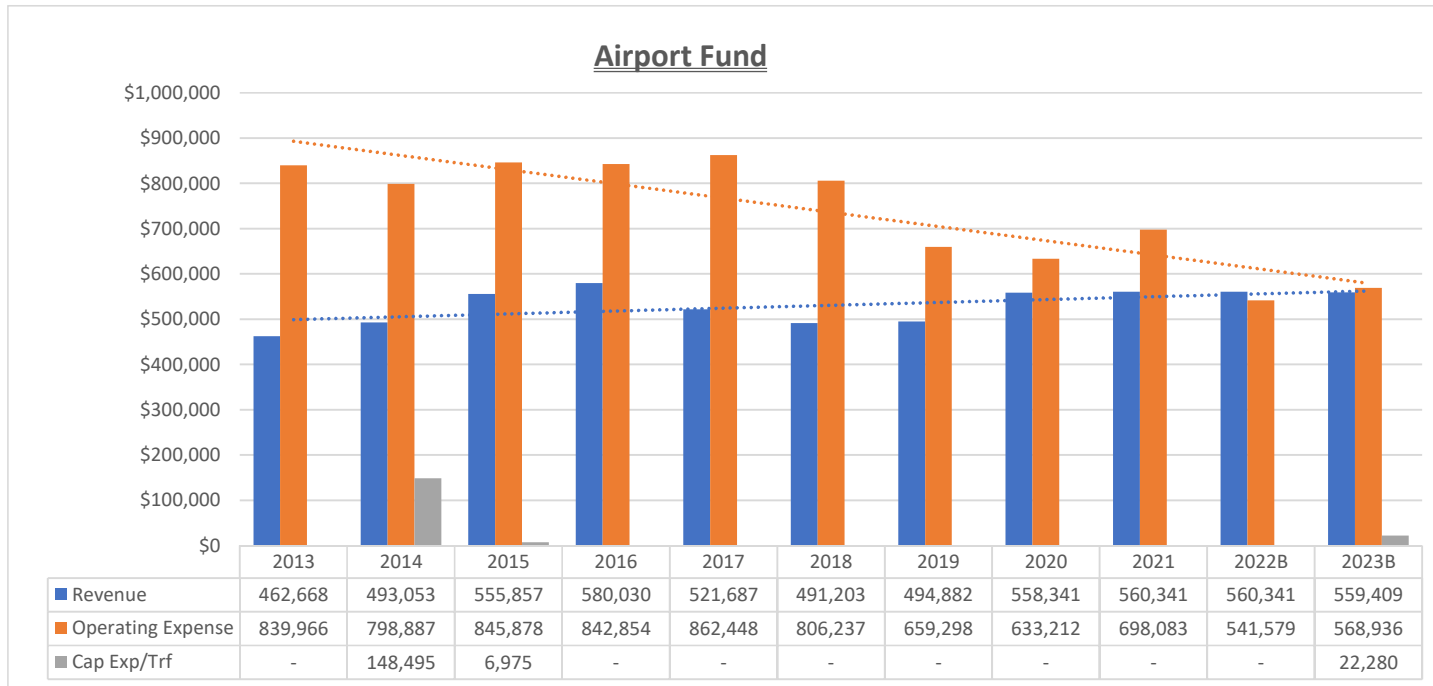
Revenue trend is level
Expense trend is increasing



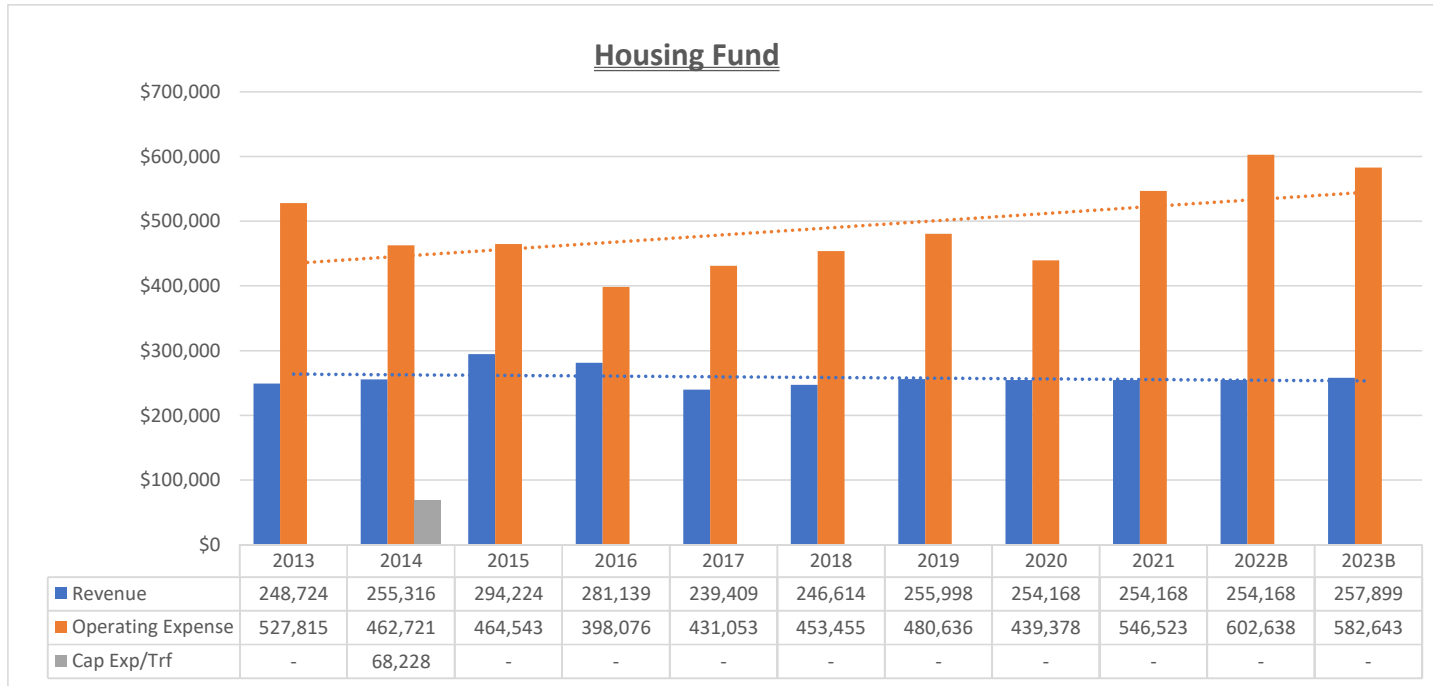
Revenue trend is increasing
Expense trend is increasing



Revenue trend is increasing
 Expense trend is increasing
 Revenues are not sufficient to cover expenses



Revenue trend is increasing
Expense trend is decreasing



Revenue trend is level
 Expense trend increasing
 Revenues are not sufficient to cover expenses
 Operating subsidy proposed for the FY24 budget

City of Unalaska
Actual and Projected Change in Net Position
For the Eight Months Ending February 28, 2023, Projected to June 30, 2023

	YTD				Projected to June 30, 2023				
	Revenue	Operating Expense	Trf & Capital	Change in Net Position	Revenue	Expense	Change in Net Position	Depreciation	Change w/o Dep
General Fund	\$ 30,695,598	\$ 18,178,281	\$ 7,024,735	\$ 5,492,582	\$ 7,180,699	\$ 9,239,355	\$ 3,433,926	\$ -	\$ 3,433,926
1% Sales Tax	3,768,523	-	3,860,000	(91,477)	2,691,802	-	2,600,326	-	2,600,326
Bed Tax	140,453	140,000	-	453	34,547	70,000	(35,000)	-	(35,000)
E911 Enhancement	63,470	-	-	63,470	45,336	-	108,806	-	108,806
Tobacco Tax	472,897	53,808	-	419,089	-	26,904	392,185	-	392,185
Electric Fund	13,608,750	12,540,846	1,135,266	(67,362)	6,464,156	6,270,423	126,371	3,723,627	3,849,998
Water Fund	1,447,743	1,948,432	1,434,754	(1,935,443)	687,678	974,217	(2,221,982)	1,033,449	(1,188,533)
Wastewater Fund	1,827,136	2,520,518	28,272	(721,654)	867,890	1,260,260	(1,114,024)	1,274,150	160,126
Solid Waste Fund	2,045,137	2,065,246	400,000	(420,109)	971,440	1,032,624	(481,293)	887,052	405,759
Ports & Harbors Fund	5,654,872	6,642,248	2,699,067	(3,686,443)	2,686,064	3,321,126	(4,321,505)	4,283,693	(37,812)
Airport Fund	333,211	604,556	22,280	(293,625)	158,275	302,279	(437,629)	277,671	(159,958)
Housing Fund	151,725	372,309	-	(220,584)	72,069	186,155	(334,670)	195,246	(139,424)
Primary Government ULD	\$ 60,209,515	\$ 45,066,244	\$ 16,604,374	\$ (1,461,103)	\$ 21,859,956	\$ 22,683,343	\$ (2,284,490)	\$ 11,674,888	0.00