

CITY OF KODIAK ANNUAL OPERATING BUDGET

Fiscal Year 2023

Updated April 13, 2022



FY 2023 Citywide Budget Overview

Resolution Number 2022-08 (SUB) Council Budget Goals

- **Revenues**
 - All revenues were forecasted and estimated conservatively.
 - Charges for Fees & Services were reviewed to ensure quality service delivery and adequate revenues.
- **Operating Expenses**
 - All operating expenses are comparable to prior year and known increases were appropriately justified to the City Manager and presented before Council
 - Existing programs and services were reviewed and assessed appropriately per departmental goals & objectives
- **Personnel Goals**
 - The Personnel Rules & Regulations will continue to be reviewed and amended to adhere to HR standards
 - Personnel changes were based on operational needs

FY 2023 Citywide Budget Overview

Resolution Number 2022-08 (SUB) Council Budget Goals

- **General Fund**
 - General Fund revenues were forecasted conservatively
 - The General Fund was budgeted to reflect potential changes regarding State of Alaska revenue sharing programs
 - The General Fund was budgeted without a deficit through appropriations
 - Fund Balance of the General Fund continues to increase to reach its goal of 12 months of budgeted operating expenditures
- **Enterprise Funds**
 - Enterprise funds are continuing long term maintenance and replacement of infrastructure through capital projects
 - All enterprise funds are undergoing rate studies at least every 5 years
 - The Shipyard Fund continues to meet debt service obligations
 - The Ship Yard operations are being managed by an external contractor
- **Community Support**
 - Nonprofit Grant award contributions continue to be budgeted in FY 2023

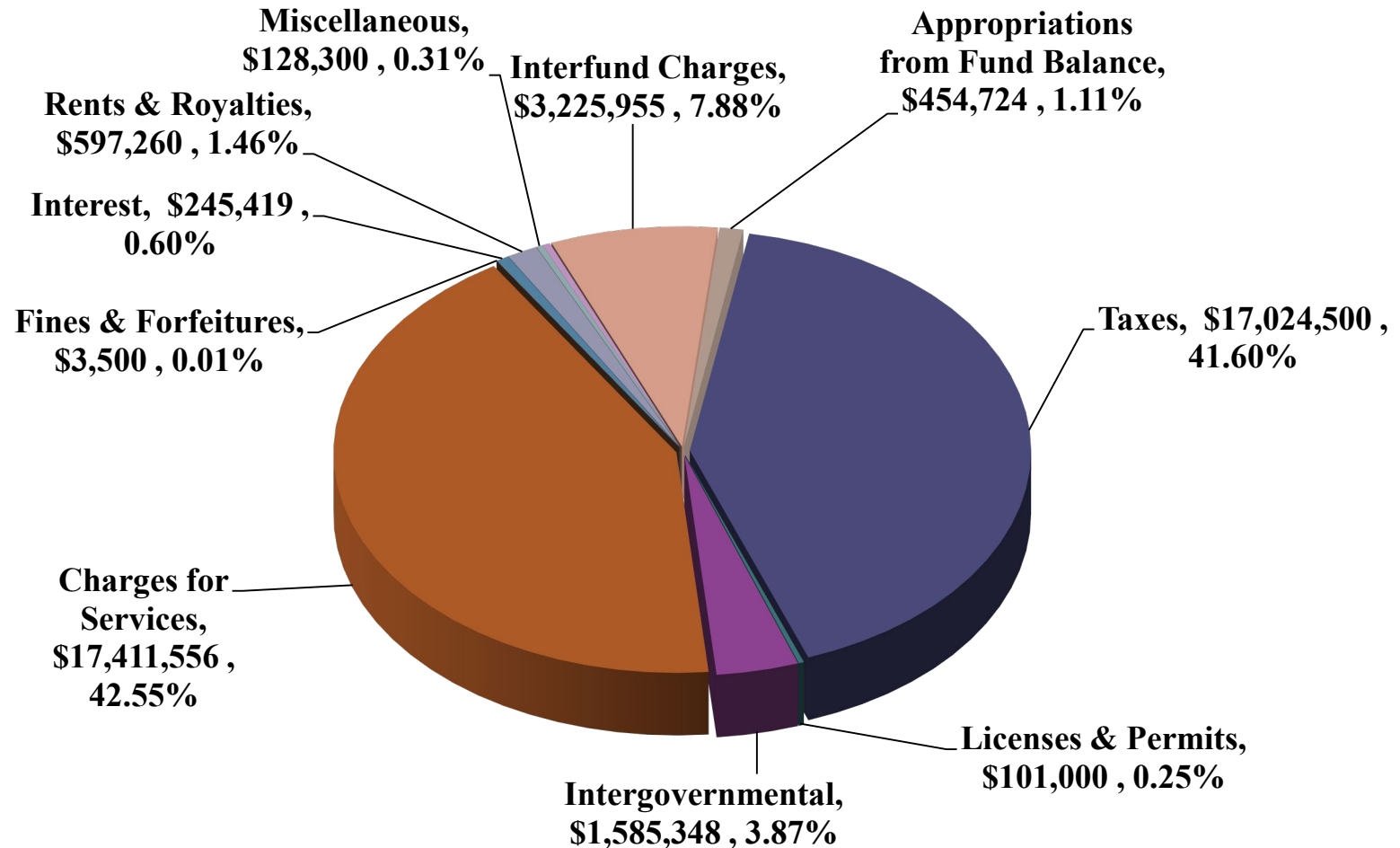
FY 2023 Citywide Budget Overview

Resolution Number 2022-08 (SUB) Council Budget Goals

- **Capital - Citywide**
 - The Long-Term Capital Improvement Plan FY 2019-2023 was utilized for determining capital projects and capital outlays for FY 2023
- **Debt Service**
 - Debt service levels have remained consistent to prior year.
- **Quality of Life**
 - The City developed the FY 2023 budget to enhance the quality of life for the citizens of Kodiak.
- **Economic Development**
 - The City developed the FY 2023 budget to help ensure a sustainable and healthy economy for Kodiak.

FY 2023 Citywide Revenues

Excluding Capital Projects



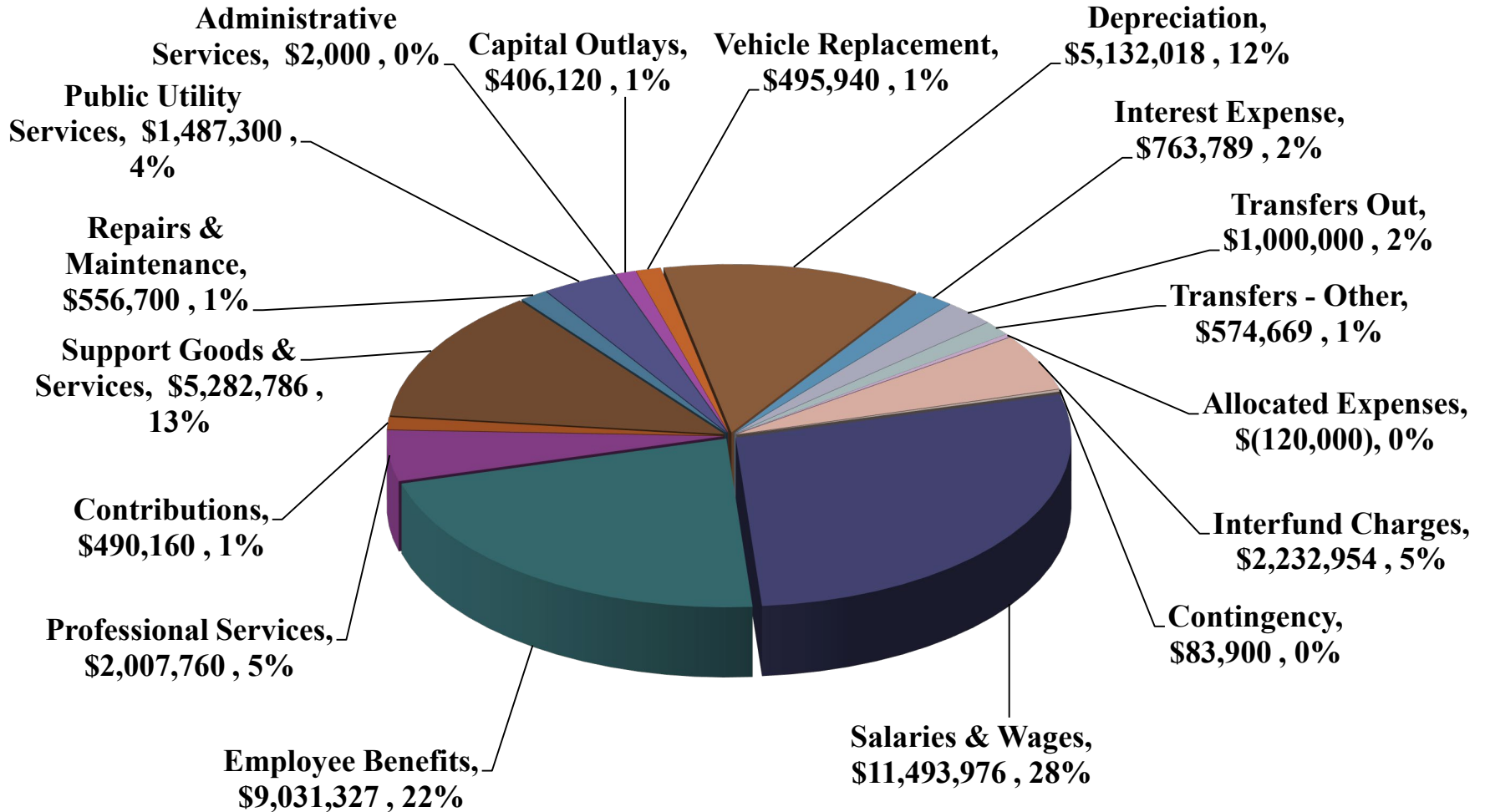
FY 2023 Citywide Revenues

Excluding Capital Projects

Source	FY 2022 Budget	FY 2023 Budget	% Variance
Taxes	\$ 15,874,500	\$ 17,024,500	7.24%
Licenses & Permits	\$ 50,300	\$ 101,000	100.80%
Intergovernmental	\$ 1,604,048	\$ 1,585,348	-1.17%
Charges for Services	\$ 17,529,754	\$ 17,411,556	-0.67%
Fines & forfeitures	\$ 3,000	\$ 3,500	16.67%
Interest	\$ 195,786	\$ 245,419	25.35%
Rents & Royalties	\$ 572,260	\$ 597,260	4.37%
Miscellaneous	\$ 120,800	\$ 128,300	6.21%
Transfers In	\$ 177,400	\$ 143,837	-18.92%
Interfund Charges	\$ 2,788,107	\$ 3,225,955	15.70%
Appropriations From / (To)	\$ (364,976)	\$ 454,724	-224.59%
Total Revenues	\$ 38,550,979	\$ 40,921,399	6.15%

FY 2023 Citywide Expenses

Excluding Capital Projects



FY 2023 Citywide Expenses

Excluding Capital Projects

Classification	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 10,513,294	\$ 11,493,976	9.33%
Employee Benefits	\$ 8,168,984	\$ 9,031,327	10.56%
Professional Services	\$ 1,468,850	\$ 2,007,760	36.69%
Contributions	\$ 458,560	\$ 490,160	6.89%
Support Goods & Services	\$ 4,798,657	\$ 5,282,786	10.09%
Repairs & Maintenance	\$ 749,700	\$ 556,700	-25.74%
Public Utility Services	\$ 1,490,300	\$ 1,487,300	-0.20%
Administrative Services	\$ 2,000	\$ 2,000	0.00%
Capital Outlays	\$ 730,465	\$ 406,120	-44.40%
Vehicle Replacement	\$ 490,082	\$ 495,940	9.33%

FY 2023 Citywide Expenses (Continued)

Excluding Capital Projects

Classification	FY 2022 Budget	FY 2023 Budget	% Variance
Depreciation	\$ 5,132,018	\$ 5,132,018	0.00%
Interest Expense	\$ 746,174	\$ 763,789	2.36%
Transfers – KCC	\$ 1,000,000	\$ 1,000,000	0.00%
Transfers – Other	\$ 774,764	\$ 574,669	-25.83%
Allocated Expenses	\$ (130,000)	\$ (120,000)	-7.69%
Interfund Charges	\$ 2,118,231	\$ 2,232,954	5.42%
Contingency	\$ 38,900	\$ 83,900	115.68%
Total Expenses	\$ 38,550,979	\$ 40,921,399	6.15%

FY 2023 Citywide Personnel

Fund	Department	FY 2020	FY 2021	FY 2022	FY 2023
General	Executive	4.00	4.00	4.00	4.00
	City Clerk	3.00	3.00	3.00	3.73
	Finance / IT	9.25	9.25	9.25	11.28
	Police*	41.50	37.50	37.50	34.25
	Fire	13.73	18.00	18.00	16.00
	Public Works	9.60	9.60	9.60	9.00
	Engineering	2.00	2.00	2.00	2.00
	Parks & Recreation	7.92	8.20	8.20	8.20
	Library	7.00	7.00	7.00	7.00
	Total General Fund FTEs	98.00	98.55	98.55	95.46

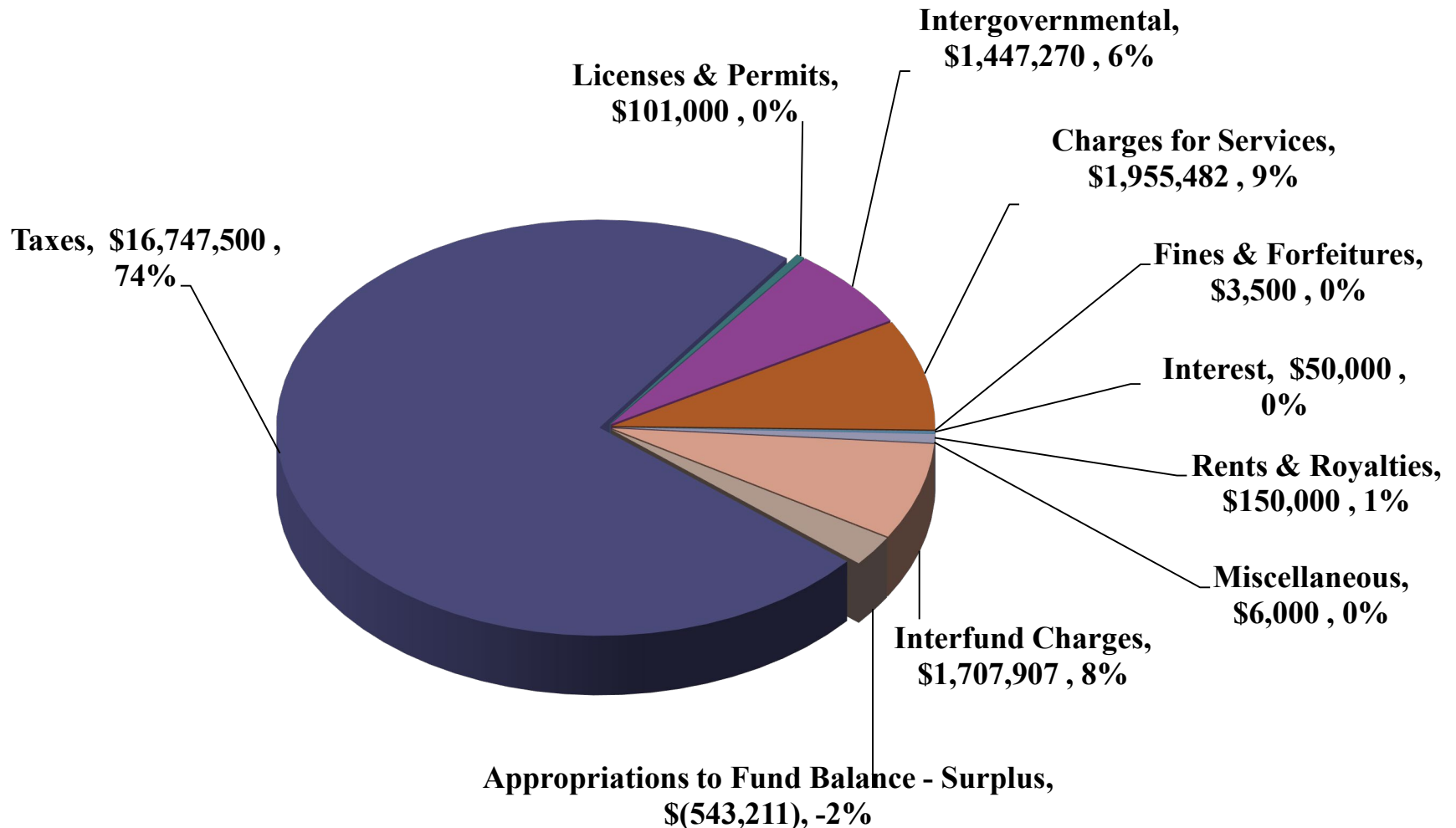
* Decrease denotes transfer of Dispatch personnel to the E911 enterprise fund. Total KPD employees for FY 2020 = 43.55; FY 2021 = 44.55; FY2022 = 44.55; FY2023 = 41.30

FY 2023 Citywide Personnel continued

Fund	Department	FY 2020	FY 2021	FY 2022	FY 2023
Enterprise	Cargo Terminal	3.00	3.00	3.00	3.00
	Boat Harbor	11.00	12.00	13.60	13.60
	Ship Yard	2.00	2.00	0.40	0.40
	Water Utility	7.75	7.75	7.75	7.75
	Sewer Utility	10.35	11.35	11.35	9.95
	E911 Services	2.05	7.05	7.05	7.05
	Total Enterprise Fund FTEs	36.15	43.15	43.15	41.75
	Total Citywide FTEs	134.15	141.70	141.70	137.21

- Personnel is shown in allocated totals per fund and department.
- There are 130.31 regular full time employees and 6.90 regular part time employees.
- The City also has temporary that are not included in the above personnel counts.

FY 2023 General Fund Revenues



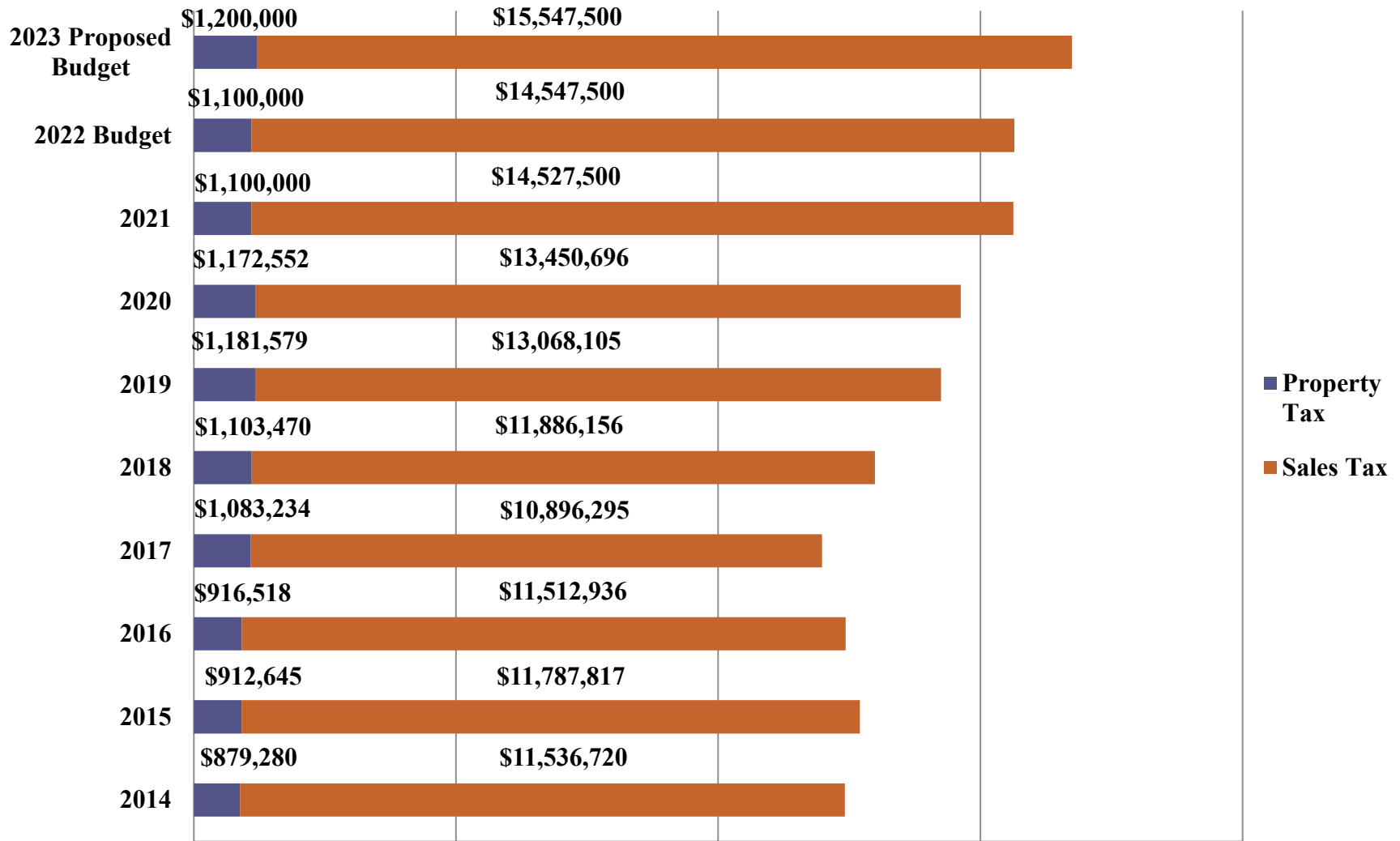
FY 2023 General Fund Revenues

Source	FY 2022 Budget	FY 2023 Budget	% Variance
Taxes	\$ 15,647,500	\$ 16,747,500	7.03%
Licenses & Permits	\$ 50,300	\$ 101,000	100.80%
Intergovernmental	\$ 1,482,279	\$ 1,447,270	-2.36%
Charges for Services	\$ 1,929,282	\$ 1,955,482	1.36%
Fines & forfeitures	\$ 3,000	\$ 3,500	16.67%
Interest	\$ 50,000	\$ 50,000	0.00%
Rents & Royalties	\$ 150,000	\$ 150,000	0.00%
Miscellaneous	\$ 8,500	\$ 6,000	-29.41%
Transfers In	\$ 177,400	\$ -	-100.00%
Interfund Charges	\$ 1,583,532	\$ 1,707,907	7.85%
Appropriations (To) From Fund Balance	\$ (322,641)	\$ (543,211)	68.36%
Total Revenues	\$ 20,759,152	\$ 21,625,448	4.17%

Refer to pages 1 to 4 in the Budget Worksheet Binder

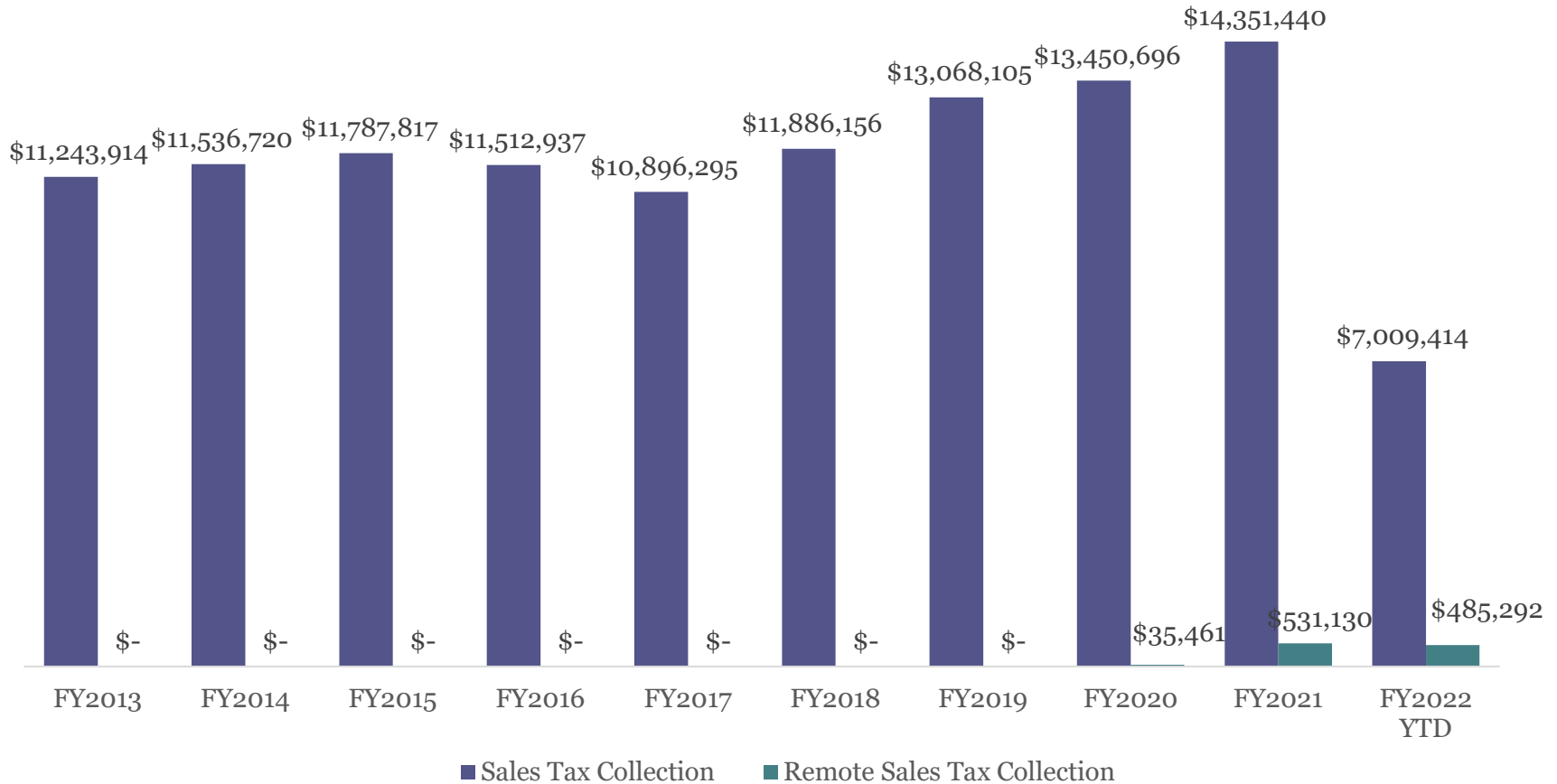
FY 2023 General Fund Taxes

Property Tax and Sales Tax Comparisons



General Fund Sales Taxes

Sales Tax Comparisons



Notes:

- 1) Sales tax collection in the chart above includes net remote sales tax collected from FY 2020 to FY 2022 YTD
- 2) FY 2022 YTD is the period from July 2021 to February 2022

General Fund Sales Taxes

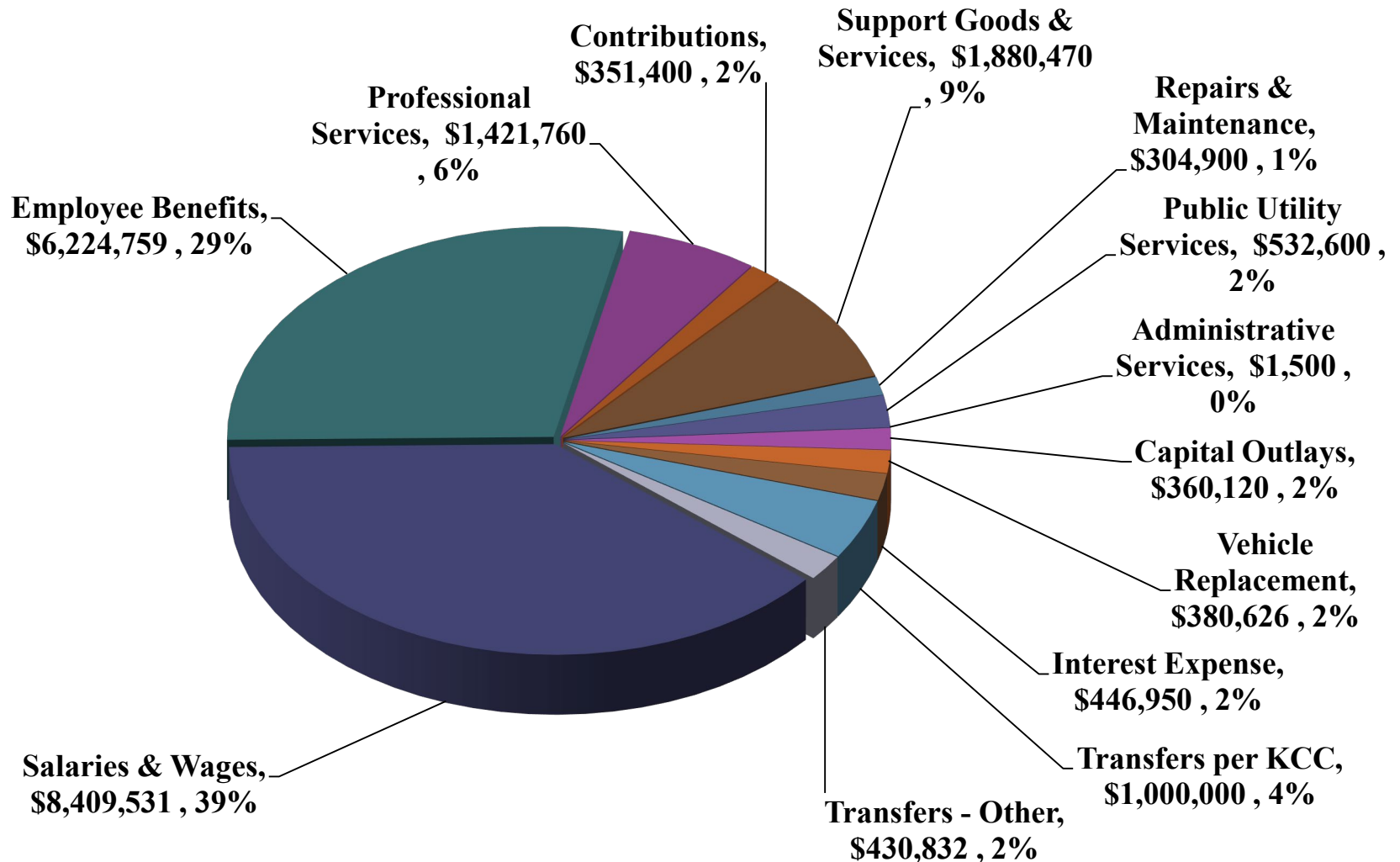
Sales Tax Comparisons

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022 YTD
Sales Tax Collection	11,243,914	11,536,720	11,787,817	11,512,937	10,896,295	11,886,156	13,068,105	13,415,235	13,820,310	6,524,122
Remote Sales Tax Collection	-	-	-	-	-	-	-	35,461	531,130	485,292
Total	11,243,914	11,536,720	11,787,817	11,512,937	10,896,295	11,886,156	13,068,105	13,450,696	14,351,440	7,009,414
Changes in Year-on-Year sales tax collection		292,806	251,097	(274,880)	(616,642)	989,862	1,181,949	347,130	405,075	

Notes:

- 1) FY 2022 YTD is the period from July 2021 to February 2022
- 2) Total Sales Tax from FY 2020 to FY 2022 YTD includes net remote sales tax collected
- 3) Remote sales taxes are not included in the calculation for changes in year-on-year sales tax collection
- 4) Numbers shown in the table above are dollar amounts

FY 2023 General Fund Expenses



FY 2023 General Fund Expenses

Classification	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 7,689,664	\$ 8,409,531	9.36%
Employee Benefits	\$ 5,748,396	\$ 6,224,759	8.29%
Professional Services	\$ 1,065,085	\$ 1,421,760	33.49%
Contributions	\$ 324,800	\$ 351,400	8.19%
Support Goods & Services	\$ 1,942,760	\$ 1,880,470	-3.21%
Repairs & Maintenance	\$ 417,400	\$ 304,900	-26.95%
Public Utility Services	\$ 552,600	\$ 532,600	-3.62%
Administrative Services	\$ 1,500	\$ 1,500	0.00%
Capital Outlays	\$ 549,865	\$ 360,120	-34.51%
Vehicle Replacement	\$ 374,768	\$ 380,626	1.56%

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

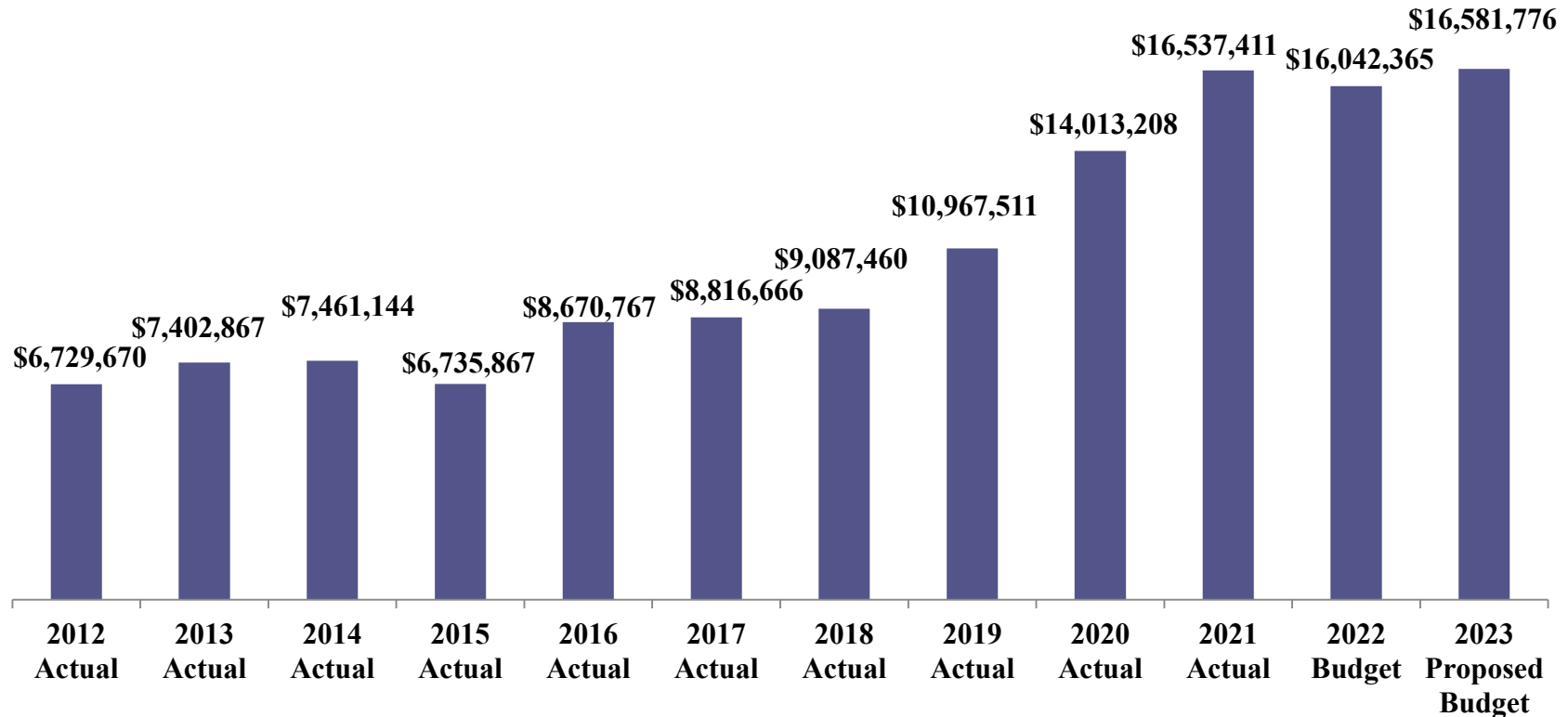
FY 2023 General Fund Expenses

Continued

Classification	FY 2022 Budget	FY 2023 Budget	% Variance
Interest Expense	\$ 447,550	\$ 446,950	-0.13%
Transfers per KCC	\$ 1,000,000	\$ 1,000,000	0.00%
Transfers Other	\$ 774,764	\$ 430,832	-44.39%
Allocated Expenses	\$ (130,000)	\$ (120,000)	-7.69%
Total General Fund			
Expenses	\$ 20,759,152	\$ 21,625,448	4.17%

FY 2023 General Fund

Unassigned Fund Balance



- Estimated 1.0 month of FY 2023 proposed operating expenses = \$1,802,121
- Estimated 6.0 months of FY 2023 proposed operating expenses = \$10,812,724
- Estimated unassigned GF Fund Balance for FY 2023 proposed budget = \$16,581,776 (equivalent to 9.2 months of FY2023 proposed operating expenses)
- Unassigned GF Fund Balance for FY 2021 = \$16,537,411 (equivalent to 7.6 months of FY 2023 proposed operating expenses)

FY 2023 General Fund

Clerks - Legislative

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 42,900	\$ 42,900	0.00%
Employee Benefits	\$ 3,431	\$ 3,431	0.00%
Professional Services	\$ 79,940	\$ 79,940	0.00%
Contributions	\$ 9,600	\$ 10,000	4.17%
Support Goods & Services	\$ 91,875	\$ 97,800	6.45%
Capital Outlays	\$ 4,265	\$ 1,600	-62.49%
Total Clerks-Legislative	\$ 232,011	\$ 235,671	1.58%

FY 2023 General Fund

Clerks - Legislative - Community Promotions

- Newspaper Ads - \$1,500
 - Holiday, USCG, Comfish, Native Roots, etc. advertising
- Local Receptions / Sponsorships - \$2,000
- Rental Fee for Local Town Hall or Community Events - \$500
- SWAMC Conference Sponsorship - \$1,900
- Discover Kodiak Annual Publication - \$1,160
- Harbor Lights Festival - \$1,000
- Supplies, Misc - \$140
- Promotional Items - \$1,000
- AML Block Party/Silent Auction Items - \$800

FY 2023 General Fund

Clerks - Legislative - Travel

- **Mayor Travel - \$11,500**
 - AML Summer Meeting & Conference of Mayors (August)
 - AML Fall Conference & Conference of Mayors (November) – Anchorage, AK
 - AML Winter Fly In & Conference of Mayors (February)
SWAMC Winter Conference (Feb / March) – Anchorage, AK
 - Juneau Lobbying (March) D.C. Constituent Trip (April / May)
 - Washington, D.C. Lobbying (Unscheduled)
 - NPFMC Meeting

FY 2023 General Fund

Clerks - Legislative - Travel

- **Council Travel - \$29,700**
 - AML Summer Legislative Meetings (August)
 - AML Fall Conference (November) : Anchorage, AK
 - AML NEO (November): Anchorage, AK
 - AML Winter Fly In (February)
 - SWAMC Winter Conference (Feb / March)
 - NLC Spring Conference
 - NLC Small Cities Conference
 - NPFMC Meeting
 - Juneau Lobbying (March)
 - Washington, D.C Constituent Trip (April / May)

FY 2023 General Fund

Legislative-Legal

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Professional Services	\$ 75,000	\$ 75,000	-0-%
Total Legislative-Legal	\$ 75,000	\$ 75,000	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2023 General Fund

Executive - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 498,229	\$ 535,963	7.57%
Employee Benefits	\$ 304,149	\$ 310,521	2.10%
Professional Services	\$ 100,000	\$ 50,000	-50.00%
Support Goods & Services	\$ -	\$ -	0.00%
Repairs & Maintenance	\$ 34,500	\$ 26,500	-23.19%
Public Utilities	\$ 16,000	\$ 14,000	-12.50%
Capital Outlays	\$ 20,800	\$ -	-100.00%
Vehicle Replacement	\$ -	\$ 2,728	100.00%
Total Executive-Admin	\$ 948,078	\$ 926,084	-2.32%
Total FTEs	4.00	4.00	-0-%

Refer to pages 7 to 8 in the Budget Worksheet Binder

FY 2023 General Fund

Executive - Emergency Preparedness

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ -	\$ -	0.00%
Employee Benefits	\$ -	\$ -	0.00%
Professional Services	\$ 7,500	\$ 7,500	0.00%
Support Goods & Services	\$ 11,000	\$ 4,000	-63.64%
Repairs & Maintenance	\$ 20,000	\$ 20,000	0.00%
Public Utilities	\$ 16,000	\$ 14,000	-12.50%
Capital Outlays	\$ 20,800	\$ -	-100.00%
Vehicle Replacement	\$ -	\$ 2,728	100.00%
Total Executive-Emergency Preparedness	\$ 75,300	\$ 48,228	-35.95%
Total FTEs	0.00	0.00	-0-%

Refer to page 9 in the Budget Worksheet Binder

FY 2023 General Fund

Clerks - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 156,491	\$ 169,403	8.25%
Employee Benefits	\$ 114,446	\$ 137,324	19.99%
Professional Services	\$ 3,000	\$ 4,000	33.33%
Support Goods & Services	\$ 54,745	\$ 63,435	15.87%
Repairs & Maintenance	\$ 500	\$ 500	0.00%
Capital Outlays	\$ 3,200	\$ 9,000	181.25%
Total Clerks-Administration	\$ 332,382	\$ 383,662	15.43%
Total FTEs	1.80	1.87	3.89%

Increase in FTEs denotes an equitable cost allocation between Clerks Admin and Clerks Records in FY2023 from 80/20 to 50/50

Refer to pages 10 to 11 in the Budget Worksheet Binder

FY 2023 General Fund

Clerks - Records Management

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 112,157	\$ 166,946	48.85%
Employee Benefits	\$ 70,625	\$ 92,586	31.10%
Professional Services	\$ 4,000	\$ 4,000	0.00%
Support Goods & Services	\$ 5,850	\$ 6,350	8.55%
Capital Outlays	\$ -	\$ -	#DIV/o!
Total Clerks-Records Mgmt	\$ 195,132	\$ 277,882	42.41%
Total FTEs	1.20	1.87	55.83%

Increase in FTEs denotes an equitable cost allocation between Clerks Admin and Clerks Records in FY2023 from 80/20 to 50/50

FY 2023 General Fund

Finance - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 502,615	\$ 627,453	24.84%
Employee Benefits	\$ 371,759	\$ 584,410	57.20%
Professional Services	\$ 85,000	\$ 409,900	382.24%
Support Goods & Services	\$ 42,500	\$ 20,500	-51.76%
Repairs & Maintenance	\$ 500	\$ 500	0.00%
Capital Outlays	\$ 4,500	\$ 4,500	0.00%
Total Finance-Admin	\$ 1,006,874	\$ 1,647,263	63.60%
Total FTEs	6.00	7.73	28.83%

FY 2023 General Fund

Finance - Utility

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 13,964	\$ 31,982	129.03%
Employee Benefits	\$ 9,116	\$ 43,188	373.76%
Support Goods & Services	\$ 32,500	\$ 29,000	-10.77%
Repairs & Maintenance	\$ 500	\$ 500	0.00%
Capital Outlays	\$ 6,500	\$ 4,000	-38.46%
Total Finance - Utility	\$ 62,580	\$ 108,670	73.65%
Total FTEs	0.30	0.60	100.00%

FY 2023 General Fund

Finance - Information Systems

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 244,514	\$ 256,052	4.72%
Employee Benefits	\$ 201,525	\$ 197,936	-1.78%
Professional Services	\$ 250,000	\$ 275,000	10.00%
Support Goods & Services	\$ 76,500	\$ 99,500	30.07%
Repairs & Maintenance	\$ 7,500	\$ 7,500	0.00%
Capital Outlays	\$ 74,500	\$ 118,120	58.55%
Total Finance-IT	\$ 854,539	\$ 954,108	11.65%
Total FTEs	2.95	2.95	-0-%

FY 2023 General Fund Police - Summary

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 2,650,674	\$ 2,783,970	5.03%
Employee Benefits	\$ 2,145,732	\$ 2,189,294	2.03%
Professional Services	\$ 199,200	\$ 200,675	0.74%
Contributions	\$ 500	\$ 500	0.00%
Support Goods & Services	\$ 440,610	\$ 352,830	-19.92%
Repairs & Maintenance	\$ 95,300	\$ 65,600	-31.16%
Admin Services	\$ 500	\$ 500	0.00%
Public Utilities	\$ 146,000	\$ 146,000	0.00%
Capital Outlays	\$ 48,600	\$ 40,400	-16.87%
Vehicle Replacement	\$ 67,201	\$ 76,736	14.19%
Bond Principal & Interest	\$ 447,550	\$ 446,950	-0.13%
Total Police	\$ 6,241,867	\$ 6,303,455	0.99%
Total FTEs	37.50	34.25	-8.67%

FY 2023 General Fund

Police - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 310,380	\$ 384,504	23.88%
Employee Benefits	\$ 232,598	\$ 281,145	20.87%
Professional Services	\$ 45,350	\$ 41,325	-8.88%
Support Goods & Services	\$ 60,120	\$ 54,770	-8.90%
Repairs & Maintenance	\$ 71,650	\$ 55,500	-22.54%
Public Utility Services	\$ 85,000	\$ 85,000	0.00%
Capital Outlays	\$ 14,500	\$ 18,500	27.59%
Bond Principal & Interest	\$ 447,550	\$ 446,950	-0.13%
Total Police – Admin	\$ 1,267,148	\$ 1,367,694	7.93%
Total FTEs	3.50	4.25	21.43%

FY 2023 General Fund

Police - Substation

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Professional Services	\$ 2,000	\$ 2,000	-0-%
Support Goods & Services	\$ 500	\$ 500	-0-%
Repairs & Maintenance	\$ 500	\$ 500	-0-%
Public Utility Services	\$6,000	\$6,000	-0-%
Total Police – Substation	\$ 9,000	\$ 9,000	-0-%
Total FTEs	-0-	-0-	-0-%

FY 2023 General Fund

Police - Uniform Patrol

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 988,449	\$ 1,023,429	3.54%
Employee Benefits	\$ 854,649	\$ 858,354	0.43%
Professional Services	\$ 8,000	\$ 9,500	18.75%
Contributions	\$ 500	\$ 500	0.00%
Support Goods & Services	\$ 118,600	\$ 96,600	-18.55%
Repairs & Maintenance	\$ 100	\$ 100	0.00%
Administrative Services	\$ 500	\$ 500	0.00%
Capital Outlays	\$ 10,000	\$ 8,000	-20.00%
Vehicle Replacement	\$ 51,990	\$ 61,525	18.34%
Total Police-Uniform Patrol	\$ 2,032,788	\$ 2,058,508	1.27%
Total FTEs	14.00	12.00	-14.29%

Refer to pages 20 to 21 in the Budget Worksheet Binder

FY 2023 General Fund

Police - Corrections

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 717,651	\$ 732,706	2.10%
Employee Benefits	\$ 547,812	\$ 529,707	-3.30%
Professional Services	\$ 2,300	\$ 2,300	0.00%
Support Goods & Services	\$ 78,200	\$ 72,200	-7.67%
Repairs & Maintenance	\$ 6,500	\$ 6,500	0.00%
Public Utility Services	\$ 55,000	\$ 55,000	0.00%
Capital Outlays	\$ -	\$ 4,000	100.00%
Vehicle Replacement	\$ -	\$ -	-0-%
Total Police-Corrections	\$ 1,407,463	\$ 1,402,413	-0.36%
Total FTEs	11.00	10.00	-9.09

Refer to pages 22 to 23 in the Budget Worksheet Binder

FY 2023 General Fund

Police - Investigations

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 156,419	\$ 192,397	23.00%
Employee Benefits	\$ 89,654	\$ 106,185	18.44%
Professional Services	\$ 2,000	\$ 2,000	0.00%
Support Goods & Services	\$ 14,040	\$ 8,740	-37.75%
Repairs & Maintenance	\$ 100	\$ 100	0.00%
Capital Outlays	\$ 1,500	\$ -	-100.00%
Vehicle Replacement	\$ -	\$ -	-0-%
Total Police-Investigations	\$ 263,713	\$ 309,422	17.33%
Total FTEs	2.00	2.00	-0-%

Refer to pages 24 to 25 in the Budget Worksheet Binder

FY 2023 General Fund

Police - Support Services

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 200,785	\$ 232,418	15.75%
Employee Benefits	\$ 140,067	\$ 171,947	22.76%
Professional Services	\$ 2,950	\$ 2,950	0.00%
Support Goods & Services	\$ 75,360	\$ 52,360	-30.52%
Repairs & Maintenance	\$ 1,000	\$ 1,000	0.00%
Capital Outlays	\$ 13,000	\$ 3,000	-76.92%
Vehicle Replacement	\$ -	\$ -	-0-%
Total Police-Support Svcs	\$ 433,162	\$ 463,675	7.04%
Total FTEs	3.00	3.00	-0-%

Refer to pages 26 to 27 in the Budget Worksheet Binder

FY 2023 General Fund

Police - Animal Control

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 64,309	\$ 73,539	14.35%
Employee Benefits	\$ 71,942	\$ 80,980	12.56%
Professional Services	\$ 132,200	\$ 134,200	1.51%
Support Goods & Services	\$ 1,540	\$ 1,540	0.00%
Repairs & Maintenance	\$ 3,050	\$ 1,550	-49.18%
Capital Outlays	\$ 9,200	\$ 6,500	-29.35%
Vehicle Replacement	\$ 2,551	\$ 2,551	0.00%
Total Police-Animal Control	\$ 284,792	\$ 300,860	5.64%
Total FTEs	1.00	1.00	-0-%

Kodiak Humane Society operates the Animal Shelter and the costs are included as part of the Police - Animal Control sub-division under Professional Services (\$134,200)

Refer to pages 28 to 29 in the Budget Worksheet Binder

FY 2023 General Fund

Police - Drug Enforcement

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 81,236	\$ 80,772	-0.57%
Employee Benefits	\$ 77,784	\$ 84,458	8.58%
Professional Services	\$ 4,400	\$ 6,400	45.45%
Support Goods & Services	\$ 14,580	\$ 15,080	3.43%
Repairs & Maintenance	\$ 350	\$ 350	0.00%
Capital Outlays	\$ -	\$ -	-0-%
Vehicle Replacement	\$ -	\$ -	-0-%
Total Police-Drug Enforcement	\$ 178,350	\$ 187,060	4.88%
Total FTEs	1.00	1.00	-0-%

Refer to pages 30 to 31 in the Budget Worksheet Binder

FY 2023 General Fund

Police - Community Services

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 57,215	\$ 64,205	12.22%
Employee Benefits	\$ 54,944	\$ 76,518	39.27%
Professional Services	\$ -	\$ -	0.00%
Support Goods & Services	\$ 71,040	\$ 51,040	-28.15%
Repairs & Maintenance	\$ 12,000	\$ -	-100.00%
Capital Outlays	\$ 400	\$ 400	0.00%
Vehicle Replacement	\$ 5,980	\$ 5,980	0.00%
Total Police-Community Svcs	\$ 201,579	\$ 198,143	-1.70%
Total FTEs	1.00	1.00	-0-%

Refer to pages 32 to 33 in the Budget Worksheet Binder

FY 2023 General Fund

Police - Canine

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ -0-	\$ -0-	-0-%
Employee Benefits	\$ -0-	\$ -0-	-0-%
Professional Services	\$ -0-	\$ -0-	-0-%
Support Goods & Services	\$ -0-	\$ -0-	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Vehicle Replacement	\$ 6,680	\$ 6,680	-0-%
Total Police-Canine	\$ 6,680	\$ 6,680	-0-%
Total FTEs	0.00	0.00	-0-%

FY 2023 General Fund

Police - School Resources

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 74,230	\$ -	\$ -
Employee Benefits	\$ 76,282	\$ -	\$ -
Support Goods & Services	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ 6,630	\$ -	\$ -
Capital Outlays	\$ -	\$ -	-0-%
Vehicle Replacement	\$ -	\$ -	-0-%
Total Police-School Resources	\$ 157,192	\$ -	-100.00%
Total FTEs	1.00	0.00	-100.00%

FY 2023 General Fund

Fire - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 1,347,955	\$ 1,484,345	10.12%
Employee Benefits	\$ 1,150,880	\$ 1,133,121	-1.54%
Professional Services	\$ 52,165	\$ 52,165	0.00%
Support Goods & Services	\$ 145,975	\$ 111,975	-23.29%
Repairs & Maintenance	\$ 35,000	\$ 35,000	0.00%
Public Utility Services	\$ 30,000	\$ 30,000	0.00%
Capital Outlays	\$ 150,000	\$ 150,000	0.00%
Vehicle Replacement	\$ 120,082	\$ 120,082	0.00%
Total Fire – Admin	\$ 3,032,057	\$ 3,116,688	2.79%
Total FTEs	18.00	16.00	-11.11%

Refer to pages 36 to 37 in the Budget Worksheet Binder

FY 2023 General Fund

Public Works - Summary

Expenses	FY 2021 Budget	FY 2022 Budget	% Variance
Salaries & Wages	\$ 721,886	\$ 776,175	7.52%
Employee Benefits	\$ 595,108	\$ 646,060	8.56%
Professional Services	\$ 29,000	\$ 28,500	-1.72%
Support Goods & Services	\$ 309,513	\$ 299,119	-3.36%
Repairs & Maintenance	\$ 138,900	\$ 114,000	-17.93%
Public Utility Services	\$ 180,600	\$ 185,600	2.77%
Capital Outlays	\$ 164,500	\$ 13,000	-92.10%
Vehicle Replacement	\$ 169,142	\$ 162,737	-3.79%
Total Public Works	\$ 2,308,649	\$ 2,225,191	-3.62%
Total FTEs	9.60	9.00	-6.25%

FY 2023 General Fund

Public Works - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 64,942	\$ 79,118	21.83%
Employee Benefits	\$ 47,781	\$ 56,508	18.26%
Professional Services	\$ 16,000	\$ 15,500	-3.13%
Support Goods & Services	\$ 6,900	\$ 6,900	0.00%
Repairs & Maintenance	\$ 1,600	\$ 1,000	-37.50%
Capital Outlays	\$ -	\$ 3,000	100.00%
Vehicle Replacement	\$ -	\$ -	-0-%
Total Public Works–Admin	\$ 137,223	\$ 162,026	18.07%
Total FTEs	0.60	0.60	-0-%

Refer to pages 38 to 39 in the Budget Worksheet Binder

FY 2023 General Fund

Public Works - Streets

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 340,345	\$ 354,000	4.01%
Employee Benefits	\$ 294,727	\$ 321,921	9.23%
Professional Services	\$ 4,000	\$ 4,000	0.00%
Support Goods & Services	\$ 259,500	\$ 254,000	-2.12%
Repairs & Maintenance	\$ 109,500	\$ 107,000	-2.28%
Public Utility Services	\$ 160,000	\$ 160,000	0.00%
Capital Outlays	\$ 156,500	\$ 5,000	-96.81%
Vehicle Replacement	\$ 165,444	\$ 159,039	-3.87%
Total Public Works–Streets	\$ 1,490,016	\$ 1,364,960	-8.39%
Total FTEs	5.00	4.60	-8.00%

Refer to pages 40 to 41 in the Budget Worksheet Binder

FY 2023 General Fund

Public Works - Garage

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 147,220	\$ 138,839	-5.69%
Employee Benefits	\$ 114,744	\$ 111,012	-3.25%
Professional Services	\$ 1,000	\$ 1,000	0.00%
Support Goods & Services	\$ 16,000	\$ 14,000	-12.50%
Repairs & Maintenance	\$ 12,000	\$ 5,500	-54.17%
Public Utility Services	\$ 20,000	\$ 25,000	25.00%
Capital Outlays	\$ 5,000	\$ 5,000	0.00%
Vehicle Replacement	\$ 147,220	\$ 138,839	-5.69%
Total Public Works–Garage	\$ 315,964	\$ 300,351	-4.94%
Total FTEs	2.00	1.80	-10.00%

FY 2023 General Fund

Public Works - Building Inspectors

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 169,379	\$ 204,218	20.57%
Employee Benefits	\$ 137,856	\$ 156,619	13.61%
Professional Services	\$ 5,000	\$ 5,000	0.00%
Support Goods & Services	\$ 11,438	\$ 7,600	-33.55%
Repairs & Maintenance	\$ 800	\$ 500	-37.50%
Capital Outlays	\$ 3,000	\$ -	-100.00%
Vehicle Replacement	\$ 3,698	\$ 3,698	0.00%
Total PW – Bldg Inspectors	\$ 331,171	\$ 377,635	14.03%
Total FTEs	2.00	2.00	-0-%

Refer to pages 44 to 45 in the Budget Worksheet Binder

FY 2023 General Fund

Public Works - Muni Airport

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Professional Services	\$ 3,000	\$ 3,000	0.00%
Support Goods & Services	\$ 15,675	\$ 16,619	6.02%
Repairs & Maintenance	\$ 15,000	\$ -	-100.00%
Public Utility Services	\$ 600	\$ 600	0.00%
Total PW –Muni Airport	\$ 34,275	\$ 20,219	-41.01%
Total FTEs	0.00	0.00	-0-%

FY 2023 General Fund

Engineering - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 201,181	\$ 203,140	0.97%
Employee Benefits	\$ 134,489	\$ 142,924	6.27%
Professional Services	\$ 5,000	\$ 5,000	0.00%
Support Goods & Services	\$ 3,500	\$ 3,700	5.71%
Repairs & Maintenance	\$ 2,100	\$ 1,700	-19.05%
Allocated Expenses	\$ (130,000)	\$ (120,000)	-7.69%
Capital Outlays	\$ -	\$ -	-0-%
Vehicle Replacement	\$ -	\$ -	-0-%
Total Engineering–Admin	\$ 216,270	\$ 236,464	9.34%
Total FTEs	2.00	2.00	-0-%

Refer to pages 47 to 48 in the Budget Worksheet Binder

FY 2023 General Fund Parks & Recreation - Summary

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 789,836	\$ 849,727	7.58%
Employee Benefits	\$ 372,590	\$ 389,603	4.57%
Professional Services	\$ 58,680	\$ 76,980	31.19%
Contributions	\$ -	\$ -	#DIV/o!
Support Goods & Services	\$ 105,500	\$ 90,500	-14.22%
Repairs & Maintenance	\$ 28,000	\$ 21,000	-25.00%
Public Utility Services	\$ 90,000	\$ 90,000	0.00%
Capital Outlays	\$ 40,400	\$ 7,000	-82.67%
Vehicle Replacement	\$ 18,343	\$ 18,343	0.00%
Total Parks & Recreation	\$ 1,503,349	\$ 1,543,153	2.65%
Total FTEs	8.20	8.20	-0-%

FY 2023 General Fund

Parks & Recreation - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 401,374	\$ 438,646	9.29%
Employee Benefits	\$ 209,706	\$ 233,595	11.39%
Professional Services	\$ 28,850	\$ 28,850	0.00%
Support Goods & Services	\$ -	\$ -	-
Repairs & Maintenance	\$ 67,500	\$ 57,000	-15.56%
Public Utility Services	\$ 13,000	\$ 13,000	0.00%
Capital Outlays	\$ 35,900	\$ 1,000	-97.21%
Vehicle Replacement	\$ 18,343	\$ 18,343	0.00%
Total Parks & Rec – Admin	\$ 788,673	\$ 804,434	2.00%
Total FTEs	4.96	4.96	-0-%

Refer to pages 49 to 50 in the Budget Worksheet Binder

FY 2023 General Fund

Parks & Recreation - Museum

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Contributions	\$ -	\$ -	-
Repairs & Maintenance	\$ -	\$ -	-
Public Utility Services	\$ -	\$ -	-
Total Parks & Rec – Museum	\$ -	\$ -	-
Total FTEs	0.00	0.00	-0-%

Reclassified from Parks & Rec Museum to Non-department Museum for transparency purposes

FY 2023 General Fund

Parks & Recreation - Teen Center

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 161,253	\$ 172,626	7.05%
Employee Benefits	\$ 56,100	\$ 60,968	8.68%
Professional Services	\$ 23,330	\$ 41,330	77.15%
Support Goods & Services	\$ 13,500	\$ 10,500	-22.22%
Repairs & Maintenance	\$ 5,000	\$ 5,000	0.00%
Public Utility Services	\$ 15,000	\$ 15,000	0.00%
Administrative Services	\$ -	\$ -	-
Capital Outlays	\$ 3,000	\$ 3,000	0.00%
Total P&R - Teen Center	\$ 277,183	\$ 308,424	11.27%
Total FTEs	1.73	1.73	-0-%

Refer to pages 52 to 53 in the Budget Worksheet Binder

FY 2023 General Fund

Parks & Recreation - Aquatics

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 169,073	\$ 174,537	3.23%
Employee Benefits	\$ 83,986	\$ 69,319	-17.46%
Support Goods & Services	\$ 5,000	\$ 5,000	0.00%
Capital Outlays	\$ -	\$ 3,000	#DIV/o!
Total P&R – Aquatics	\$ 258,059	\$ 251,856	-2.40%
Total FTEs	1.00	1.00	-0-%

FY 2023 General Fund

Parks & Recreation - Ice Rink

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 58,136	\$ 63,918	9.95%
Employee Benefits	\$ 22,798	\$ 25,721	12.82%
Professional Services	\$ 1,500	\$ 1,000	-33.33%
Support Goods & Services	\$ 11,500	\$ 11,500	0.00%
Repairs & Maintenance	\$ 10,000	\$ 3,000	-70.00%
Public Utility Services	\$ 61,000	\$ 61,000	0.00%
Capital Outlays	\$ 1,500	\$ -	-100.00%
Total P&R – Ice Rink	\$ 166,434	\$ 166,139	-0.18%
Total FTEs	0.50	0.50	-0-%

FY 2023 General Fund

Parks & Recreation - Beautification Program

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Professional Services	\$ 5,000	\$ 5,800	16.00%
Support Goods & Services	\$ 8,000	\$ 6,500	-18.75%
Total P&R-Beautification	\$ 13,000	\$ 12,300	-5.38%
Total FTEs	0.00	0.00	-0-%

FY 2023 General Fund

Library - Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 407,262	\$ 481,475	18.22%
Employee Benefits	\$ 273,796	\$ 353,611	29.15%
Professional Services	\$ 35,600	\$ 33,100	-7.02%
Support Goods & Services	\$ 50,700	\$ 46,000	-9.27%
Books & Materials	\$ 40,200	\$ 41,200	2.49%
Repairs & Maintenance	\$ 40,000	\$ 15,000	-62.50%
Public Utility Services	\$ 45,000	\$ 35,000	-22.22%
Capital Outlays	\$ 19,000	\$ 1,500	-92.11%
Total Library – Admin	\$ 911,558	\$ 1,006,886	10.46%
Total FTEs	7.00	7.00	-0-%

Refer to pages 57 to 58 in the Budget Worksheet Binder

FY 2023 General Fund

Non-Departmental Administration

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Employee Benefits	\$ 750	\$ 750	0.00%
Professional Services	\$ 83,000	\$ 124,000	49.40%
Contributions	\$ 45,000	\$ 45,000	0.00%
Support Goods & Services	\$ 497,292	\$ 588,061	18.25%
Repairs & Maintenance	\$ 45,500	\$ 20,000	-56.04%
Public Utility Services	\$ 10,000	\$ 10,000	0.00%
Administrative Services	\$ 1,000	\$ 1,000	0.00%
Total Non-Dept Admin	\$ 682,542	\$ 788,811	15.57
Total FTEs	0.00	0.00	-0-%

Annual Non-profit Contracts

Nonprofit Grantee	Fund	FY 2022 Budget	FY 2023 Budget
Kodiak Historical Society	General Fund – Nondept Museum	\$94,700	\$94,700
Kodiak Humane Society	General Fund – Police Animal Control	\$132,000	\$134,000
Discover Kodiak (CVB)	Tourism Fund	\$108,000	\$108,000
Kodiak Chamber of Commerce – Litter Cleanup	Tourism Fund	\$7,000	\$7,000
Kodiak Chamber of Commerce – AMHS Rent	Harbor Fund	\$17,090	\$17,090
Kodiak Garden Club	General Fund – Nondept Contributions	\$1,200	\$1,200

FY 2023 General Fund

Non-Departmental Museum

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Professional Services	\$ 94,700	\$ 94,700	0.00%
Repairs & Maintenance	\$ 2,500	\$ 2,500	0.00%
Public Utility Services	\$ 10,000	\$ 10,000	0.00%
Total Non-Dept Museum	\$ 107,200	\$ 107,200	-0-%
Total FTEs	0.00	0.00	-0-%

Reclassified from Parks & Rec Museum to Non-department Museum for transparency purposes

FY 2023 General Fund

Non-Departmental Contributions

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Contributions	\$ 175,000	\$ 201,200	-0-%
Total Non-Dept Contributions	\$ 175,000	\$ 201,200	-0-%
Total FTEs	0.00	0.00	-0-%

- Contributions include the Non-Profit Grants of \$200,000 and \$1,200 for Kodiak Garden Club, which has been reclassified from Parks & Rec Beautification to Non-departmental Contributions

Refer to page 61 in the Budget Worksheet Binder

FY 2023 General Fund

Non-Departmental Downtown Maintenance

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Professional Services	\$ 13,000	\$ 11,000	-15.38%
Repairs & Maintenance	\$ 1,000	\$ 1,000	-0-%
Public Utility Services	\$ 25,000	\$ 12,000	-52.00%
Total Downtown Maint	\$ 39,000	\$ 24,000	-38.46%
Total FTEs	0.00	0.00	-0-%

FY 2023 General Fund

Non-Departmental Transfers to Other Funds

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Transfers to:			
General Cap Projects	\$ -0-	\$ -0-	-0-%
Streets Improve Fund	\$ 450,000	\$ 450,000	-0-%
Building Improve Fund	\$ 150,000	\$ 50,000	-66.67%
Harbor Improve Fund	\$ 500,000	\$ 500,000	-0-%
Parks & Rec Improve Fund	\$ 300,000	\$ 50,000	-83.33%
Vehicle Replacement Fund	\$ 374,764	\$ 380,832	1.62%
Total Non-Dept Transfers	\$ 1,774,764	\$ 1,430,832	-19.38%

FY 2023 Special Revenue Fund

Tourism Fund - Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Taxes	\$ 200,000	\$250,000	25.00%
Interest	\$ 2,000	\$ 2,000	-0-%
Appropriation (To) From Fund Balance	\$ -0-	\$ -0-	-0-%
Total Tourism Revenues	\$ 202,000	\$ 252,000	24.75%

FY 2023 Special Revenue Fund

Tourism Fund - Expenses-Administration

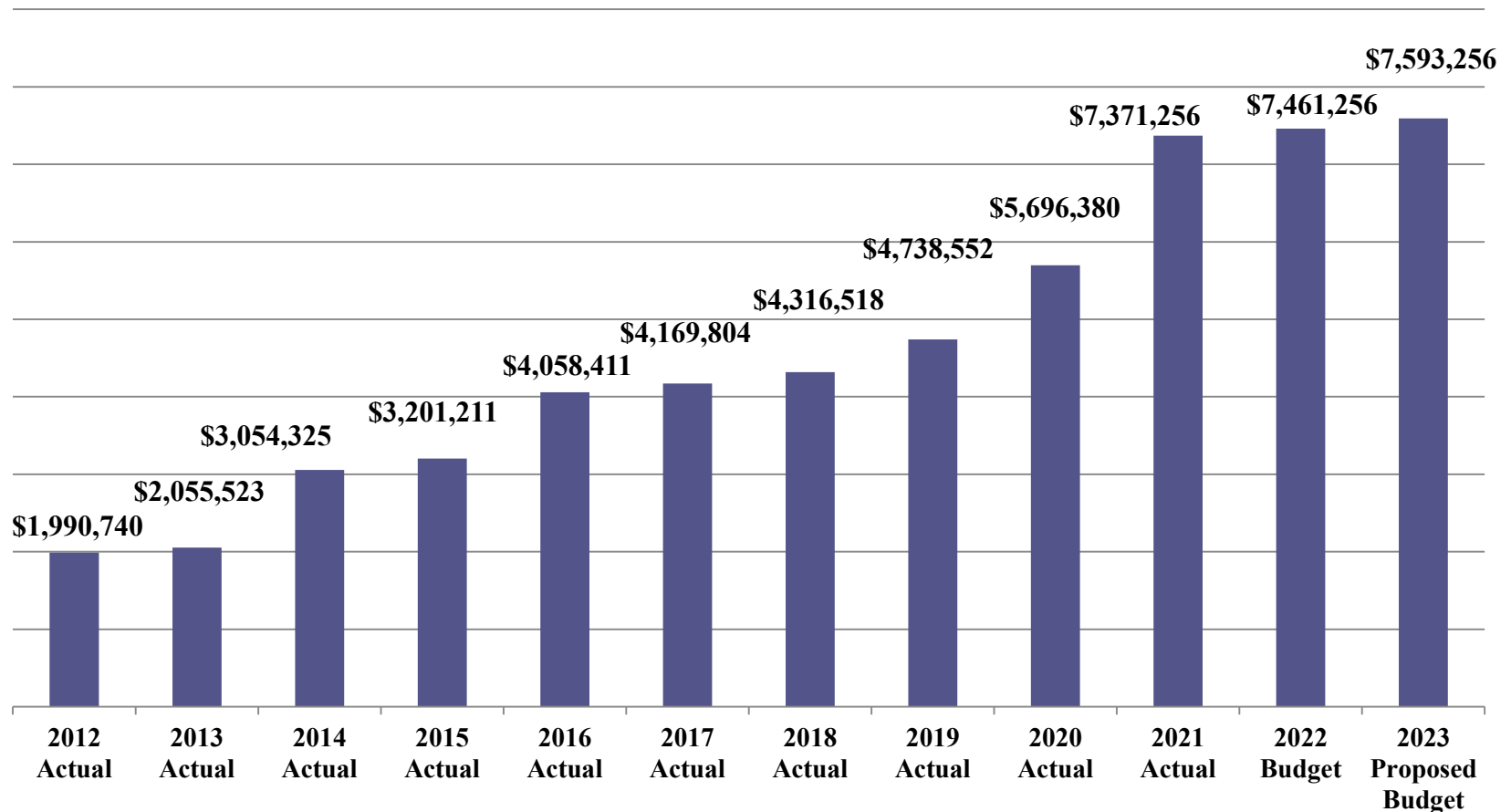
Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Contributions	\$ 115,000	\$ 120,000	4.35%
Interfund Charges	\$ 48,100	\$ 48,100	-0-%
Contingency	\$ 38,900	\$ 83,900	115.68%
Total Tourism Expenses	\$ 202,000	\$ 252,000	24.75%

FY 2023 Special Revenue Fund Enhancement Fund

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Interest on Investments	\$ 50,000	\$ 50,000	-0-%
Rents & Royalties	\$ 40,000	\$ 90,000	125%
Appropriation (To) From Fund Balance	(\$ 90,000)	(\$ 132,000)	46.67%
Total Enhancement Fund Revenues	\$ -0-	\$ 8,000	-0-%
Professional Services	\$ -0-	\$ 8,000	-0-%
Total Enhancement Fund Expenses	\$ -0-	\$ 8,000	-0-%

Refer to pages 66 to 67 in the Budget Worksheet Binder

FY 2023 Special Revenue Fund Enhancement Fund - Fund Balance



FY 2023 Enterprise Fund

Cargo Terminal Fund - Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Intergovernmental	\$7,506	\$ 8,847	17.87%
Charges for Services	\$ 1,375,000	\$ 1,700,000	23.64%
Interest	\$ 15,000	\$ 35,000	133.33%
Rents & Royalties	\$ 275,000	\$ 245,000	-10.91%
Appropriation (To) From Fund Balance	\$ 919,353	\$ 653,273	-28.94%
Total Cargo Fund Revenues	\$ 2,591,859	\$ 2,642,846	1.94%

FY 2023 Enterprise Fund

Cargo Terminal Fund - Expenses

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 169,024	\$ 198,160	17.24%
Employee Benefits	\$ 169,207	\$ 192,203	13.59%
Professional Services	\$ 12,000	\$ 16,000	33.33%
Support Goods & Services	\$ 204,279	\$ 259,849	27.20%
Repairs & Maintenance	\$ 82,500	\$ 27,500	-66.67%
Public Utility Services	\$ 39,400	\$ 39,400	0.00%
Capital Outlays	\$ 5,000	\$ 5,000	0.00%
Depreciation Expense	\$ 1,751,232	\$ 1,751,232	0.00%
Interfund Charges	\$ 159,217	\$ 152,776	-4.05%
Total Cargo Fund Expenses	\$ 2,591,859	\$ 2,642,120	1.94%
FTEs	3.00	3.00	-0-%

Refer to pages 69 to 75 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Boat Harbor Fund - Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Intergovernmental	\$ 37,759	\$ 43,167	14.32%
Charges for Services	\$ 2,521,368	\$2,486,895	-1.37%
Interest	\$ 26,000	\$ 50,000	92.31%
Rents & Royalties	\$ 67,260	\$ 67,260	0.00%
Miscellaneous	\$ 7,300	\$ 3,300	-54.79%
Interfund Charges	\$ 79,463	\$ 75,879	-4.51%
Appropriation (To) From Fund Balance	\$ 778,983	\$ 1,239,989	
Total Boat Harbor Fund Revenues	\$ 3,518,133	\$3,966,490	12.74%

Refer to pages 76 to 77 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Boat Harbor Fund - Expenses

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 843,099	\$ 952,526	12.98%
Employee Benefits	\$ 746,112	\$ 932,628	25.00%
Professional Services	\$ 92,000	\$ 90,000	-2.17%
Contributions	\$ 18,760	\$ 18,760	0.00%
Support Goods & Services	\$ 294,576	\$ 337,879	14.70%
Repairs & Maintenance	\$ 66,000	\$ 47,000	-28.79%
Public Utility Services	\$ 253,000	\$ 253,000	0.00%
Capital Outlays	\$ 37,600	\$ 5,000	-86.70%
Vehicle Replacement	\$ 34,834	\$ 34,834	0.00%

Refer to pages 78 to 83 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Boat Harbor Fund - Expenses continued

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Depreciation	\$ 803,349	\$ 803,349	0.00%
Interest	\$ 55,613	\$ 52,913	-4.85%
Transfers to Shipyard		\$ 143,837	
Interfund Charges	\$ 273,190	\$ 294,764	7.90%
Total Boat Harbor Fund Expenses	\$ 3,518,133	\$ 3,966,490	12.74%
FTEs	12.00	13.60	13.33%

Refer to pages 78 to 83 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Shipyard Fund - Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Intergovernmental	\$ 1,198	\$ 1,387	15.78%
Charges for Services	\$ 468,000	\$ 128,500	-72.54%
Interest	\$ 500	\$ 500	0.00%
Miscellaneous	\$ 60,000	\$ 60,000	0.00%
Transfers In from Harbor Fund	-	\$ 143,837	-
Appropriation (To) From Fund Balance	\$ 382,137	\$ 567,407	48.48%
Total Shipyard Fund Revenues	\$ 911,835	\$ 901,631	-1.12%

Refer to pages 84 to 85 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Shipyard Fund - Expenses

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 25,745	\$ 29,844	15.92%
Employee Benefits	\$ 26,727	\$ 29,954	12.07%
Professional Services	\$ 25,000	\$ 25,000	0.00%
Support Goods & Services	\$ 69,185	\$ 91,106	31.68%
Repairs & Maintenance	\$ 34,000	\$ 34,000	0.00%
Public Utility Services	\$ -0-	\$ -0-	-0-%
Capital Outlays	\$ 4,000	\$ 4,000	-0-%

Refer to pages 86 to 88 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Shipyard Fund - Expenses continued

Expenses	FY 2021 Budget	FY 2022 Budget	% Variance
Depreciation	\$ 480,179	\$ 480,179	-0-%
Interest	\$ 150,859	\$ 143,837	-4.65%
Interfund Charges	\$ 96,140	\$ 63,711	-33.73%
Total Shipyard Fund Expenses	\$ 911,835	\$ 901,631	-1.12%
FTEs	2.00	0.40	-80.00%

Refer to pages 86 to 88 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Electric Utility - Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Charges for Services	\$ 584,500	\$ 627,500	7.36%
Interest	\$1,286	\$ 5,000	288.80%
Appropriation (To) From Fund Balance	(6,897)	(12,385)	
Total Electric Utility Fund Revenues	\$ 578,889	\$ 620,115	7.12%

FY 2022 Enterprise Fund

Electric Utility Fund - Expenses

Expenses	FY 2021 Budget	FY 2022 Budget	% Variance
Professional Services	\$ 15,000	\$ 15,000	-0-%
Support Goods & Services	\$ 470,460	\$ 499,590	6.19%
Repairs & Maintenance	\$ 40,000	\$ 40,000	-0-%
Administrative Services	\$ 500	\$ 500	-0-%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Depreciation	\$ -0-	\$ -0-	-0-%
Transfers	\$ -0-	\$ -0-	-0-%
Interfund Charges	\$ 52,929	\$ 65,025	22.85%
Total Electric Utility Fund Expenses	\$ 578,889	\$ 620,115	7.12%
FTEs	0.00	0.00	-0-%

Refer to pages 90 to 91 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Water Utility Fund - Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Taxes	\$ 27,000	\$ 27,000	-0-%
Intergovernmental	\$ 21,042	\$ 24,913	18.40%
Charges for Services	\$ 4,799,200	\$ 4,799,200	0.00%
Interest	\$ 30,000	\$ 30,000	0.00%
Miscellaneous	\$ 5,000	\$ 5,000	0.00%
Appropriation (To) From Fund Balance	\$ (1,554,210)	\$ (1,407,328)	-9.45%
Total Water Utility Fund Revenues	\$ 3,328,032	\$ 3,478,785	4.53%

Refer to pages 92 to 93 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Water Utility Fund - Expenses

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 455,135	\$ 536,141	17.80%
Employee Benefits	\$ 376,311	\$ 476,454	26.61%
Professional Services	\$ 48,400	\$ 32,000	-33.88%
Support Goods & Services	\$ 292,291	\$ 327,825	12.16%
Repairs & Maintenance	\$ 33,000	\$ 28,000	-15.15%
Public Utility Services	\$ 362,500	\$ 364,500	0.55%
Capital Outlays	\$ 62,000	\$ 11,000	-82.26%
Vehicle Replacement	\$ 14,377	\$ 14,377	0.00%

Refer to pages 94 to 97 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Water Utility Fund - Expenses continued

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Depreciation	\$ 904,980	\$ 904,980	0.00%
Interest	\$ 52,824	\$ 43,079	-18.45%
Transfers Out – Cap Projects	\$ -0-	\$ -0-	-0-%
Interfund Charges	\$ 726,214	\$ 740,429	1.96%
Total Water Utility Fund Expenses	\$ 3,328,032	\$ 3,478,785	4.53%
FTEs	7.75	7.75	-0-%

Refer to pages 94 to 97 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Sewer Utility Fund - Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Intergovernmental	\$ 34,425	\$ 37,214	8.10%
Charges for Services	\$ 5,387,404	\$ 5,398,979	0.21%
Interest	\$ 20,000	\$ 20,000	0.00%
Miscellaneous	\$ -	\$ 5,000	100.00%
Appropriation (To) From Fund Balance	\$ (1,227,016)	\$ (964,392)	-21.40%
Total Sewer Utility Fund Revenues	\$ 4,214,813	\$ 4,496,801	6.69%

Refer to pages 98 to 99 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Sewer Utility Fund - Expenses

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 856,738	\$ 820,087	-4.28%
Employee Benefits	\$ 780,608	\$ 779,034	-0.20%
Professional Services	\$ 46,500	\$ 223,500	380.65%
Support Goods & Services	\$ 328,221	\$ 372,060	13.36%
Repairs & Maintenance	\$ 74,800	\$ 73,300	-2.01%
Public Utility Services	\$ 328,221	\$ 372,060	13.36%
Capital Outlays	\$ 72,000	\$ 21,000	-70.83%
Vehicle Replacement	\$ 66,103	\$ 66,103	0.00%

FY 2023 Enterprise Fund

Sewer Utility Fund - Expenses continued

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Depreciation	\$ 943,548	\$ 943,548	0.00%
Interest	\$ 39,328	\$ 77,010	95.81%
Transfers Out – Cap Projects	\$ -	\$ -	-0-%
Interfund Charges	\$ 749,167	\$ 848,359	13.24%
Total Sewer Utility Fund Expenses	\$ 4,214,813	\$ 4,496,801	6.69%
FTEs	11.35	9.95	-12.33%

Refer to pages 100 to 105 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

Trident Basin - Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Charges for Services	\$ 15,000	\$ 15,000	-0-%
Rents & Royalties	\$ 40,000	\$ 45,000	12.50%
Appropriation (To) From Fund Balance	\$ 255,777	\$ 255,439	-0.13%
Total Trident Basin Fund Revenues	\$ 310,777	\$ 315,439	1.50%

FY 2023 Enterprise Fund

Trident Basin - Expenses

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Professional Services	\$ 500	\$ 5,000	900.00%
Support Goods & Services	\$ 21,273	\$ 14,919	-29.87%
Repairs & Maintenance	\$ 2,000	\$ 2,000	0.00%
Public Utility Services	\$ 25,000	\$ 25,000	0.00%
Depreciation	\$ 248,730	\$ 248,730	0.00%
Interfund Charges	\$ 13,274	\$ 19,790	49.09%
Total Trident Basin Expenses	\$ 310,777	\$ 315,439	1.50%
FTEs	0.00	0.00	-0-%

Refer to page 107 in the Budget Worksheet Binder

FY 2023 Enterprise Fund

E911- Revenues

Sources	FY 2022 Budget	FY 2023 Budget	% Variance
Intergovernmental	\$ 19,839	\$ 22,550	13.67%
Charges for Services	\$ 450,000	\$ 300,000	-33.33%
Appropriation (To) From Fund Balance	\$ 499,538	\$ 797,932	59.73%
Total E911 Fund Revenues	\$ 969,377	\$ 1,120,482	15.59%

FY 2023 Enterprise Fund

E911 - Expenses

Expenses	FY 2022 Budget	FY 2023 Budget	% Variance
Salaries & Wages	\$ 473,889	\$ 547,687	15.57%
Employee Benefits	\$ 321,623	\$ 396,295	23.22%
Professional Services	\$ 164,365	\$ 171,500	4.34%
Support Goods & Services	\$ 9,500	\$ 5,000	-47.37%
Capital Outlays	\$ -0-	\$ -0-	-0-%
Depreciation	\$ -0-	\$ -0-	-0-%
Total E911 Expenses	\$ 969,377	\$ 1,120,482	15.59%
FTEs	7.05	7.05	-0-%

Refer to pages 109 to 110 in the Budget Worksheet Binder