

MUNICIPALITY OF SKAGWAY

TREASURER'S REPORT

September 30, 2023



THIS REPORT REFLECTS 75% OF FY23 COMPLETED



Municipality of Skagway

2 BANK BALANCE REPORT

Account Summary

Date Range: 07/01/2023 - 09/30/2023

Account	Name	Beginning Balance	Total Activity	Total Debits	Total Credits	Ending Balance
Category: 100 - Cash						
Fund: 100 - General Fund						
100-0000-1000	Petty Cash - General/Other	450.00	0.00	0.00	0.00	450.00
100-0000-1005	Petty Cash Library	300.00	0.00	0.00	0.00	300.00
100-0000-1020	CMC Account WFB	3,845.97	2,061.26	2,061.26	0.00	5,907.23
100-0000-1025	Deposit Account - Ambulance	0.00	0.00	1,002.18	1,002.18	0.00
100-0000-1090	Claim On Cash	4,498,472.85	-2,560,805.09	3,498,702.91	6,059,508.00	1,937,667.76
	Total Fund: 100 - General Fund:	4,503,068.82	-2,558,743.83	3,501,766.35	6,060,510.18	1,944,324.99
Fund: 110 - Skagway Visitor Fund						
110-0000-1090	Claim On Cash	46,075.32	-12,758.24	255,862.56	268,620.80	33,317.08
	Total Fund: 110 - Skagway Visitor Fund:	46,075.32	-12,758.24	255,862.56	268,620.80	33,317.08
Fund: 120 - Debt Service Fund						
120-0000-1020	CMC Account WFB	119,713.90	0.00	0.00	0.00	119,713.90
120-0000-1090	Claim On Cash	-13,128.13	12,543.13	351,092.45	338,549.32	-585.00
	Total Fund: 120 - Debt Service Fund:	106,585.77	12,543.13	351,092.45	338,549.32	119,128.90
Fund: 130 - Permanent Trust						
130-0000-1090	Claim On Cash	603,683.97	-736,650.39	764,506.05	1,501,156.44	-132,966.42
	Total Fund: 130 - Permanent Trust:	603,683.97	-736,650.39	764,506.05	1,501,156.44	-132,966.42
Fund: 200 - Health Clinic Fund						
200-0000-1000	Petty Cash - General/Other	700.00	0.00	0.00	0.00	700.00
200-0000-1030	Clinic sweep	6,596.15	-2,155.91	324,428.42	326,584.33	4,440.24
200-0000-1031	Clinic Deposit Account- US Bank	5,456.10	-3,690.35	246,755.88	250,446.23	1,765.75
200-0000-1090	Claim On Cash	-108,814.26	-407,050.41	655,264.64	1,062,315.05	-515,864.67
	Total Fund: 200 - Health Clinic Fund:	-96,062.01	-412,896.67	1,226,448.94	1,639,345.61	-508,958.68
Fund: 300 - Solid Waste Fund						
300-0000-1090	Claim On Cash	-298,281.09	-22,538.20	371,394.28	393,932.48	-320,819.29
	Total Fund: 300 - Solid Waste Fund:	-298,281.09	-22,538.20	371,394.28	393,932.48	-320,819.29
Fund: 400 - Water - Sewer Fund						
400-0000-1090	Claim On Cash	-114,628.39	-7,133.63	261,439.19	268,572.82	-121,762.02
	Total Fund: 400 - Water - Sewer Fund:	-114,628.39	-7,133.63	261,439.19	268,572.82	-121,762.02
Fund: 500 - Port Fund						
500-0000-1004	IILD Wells Fargo	19,959,713.55	-15,366,472.35	242,943.75	15,609,416.10	4,593,241.20
500-0000-1090	Claim On Cash	-2,234,935.83	5,392,380.77	22,162,497.45	16,770,116.68	3,157,444.94
	Total Fund: 500 - Port Fund:	17,724,777.72	-9,974,091.58	22,405,441.20	32,379,532.78	7,750,686.14
Fund: 510 - Small Boat Harbor						

2 BANK BALANCE REPORT

Date Range: 07/01/2023 - 09/30/2023

Account	Name	Beginning Balance	Total Activity	Total Debits	Total Credits	Ending Balance
510-0000-1020	CMC Account WFB	611,242.39	0.00	0.00	0.00	611,242.39
510-0000-1090	Claim On Cash	824,213.12	86,376.11	230,843.52	144,467.41	910,589.23
	Total Fund: 510 - Small Boat Harbor:	1,435,455.51	86,376.11	230,843.52	144,467.41	1,521,831.62
Fund: 600 - Capital Projects						
600-0000-1090	Claim On Cash	1,980,917.08	9,090,536.96	19,111,656.49	10,021,119.53	11,071,454.04
	Total Fund: 600 - Capital Projects:	1,980,917.08	9,090,536.96	19,111,656.49	10,021,119.53	11,071,454.04
Fund: 900 - Sales Tax Fund						
900-0000-1002	Sales Tax Stagecoach Sweep	3,461,210.52	3,788,308.09	3,861,815.79	73,507.70	7,249,518.61
900-0000-1090	Claim On Cash	-2,388,521.86	-1,574,572.89	4,089,833.84	5,664,406.73	-3,963,094.75
	Total Fund: 900 - Sales Tax Fund:	1,072,688.66	2,213,735.20	7,951,649.63	5,737,914.43	3,286,423.86
Fund: 910 - Commercial Passenger Vehicle Excise Tax						
910-0000-1090	Claim On Cash	4,645,671.04	-875,335.04	50,484.54	925,819.58	3,770,336.00
	Total Fund: 910 - Commercial Passenger Vehicle Excise Tax:	4,645,671.04	-875,335.04	50,484.54	925,819.58	3,770,336.00
	Total Category: 100 - Cash:	31,609,952.40	-3,196,956.18	56,482,585.20	59,679,541.38	28,412,996.22
Category: 104 - Investments						
Fund: 100 - General Fund						
100-0000-1004	IILD Wells Fargo	0.00	64,413.84	64,413.84	0.00	64,413.84
100-0000-1040	Charles Schwab Investment	7,757,300.22	71,407.78	71,407.78	0.00	7,828,708.00
100-0000-1051	Investment - CD	100,000.00	-100,000.00	0.00	100,000.00	0.00
	Total Fund: 100 - General Fund:	7,857,300.22	35,821.62	135,821.62	100,000.00	7,893,121.84
Fund: 130 - Permanent Trust						
130-0000-1040	Charles Schwab Investment	4,239,060.60	-831,789.42	98,711.75	930,501.17	3,407,271.18
	Total Fund: 130 - Permanent Trust:	4,239,060.60	-831,789.42	98,711.75	930,501.17	3,407,271.18
Fund: 500 - Port Fund						
500-0000-1016	Port Bond Reserve Account	1,989,372.43	16,366.33	16,366.33	0.00	2,005,738.76
	Total Fund: 500 - Port Fund:	1,989,372.43	16,366.33	16,366.33	0.00	2,005,738.76
Fund: 900 - Sales Tax Fund						
900-0000-1040	Charles Schwab Investment	5,896,741.73	-74,202.11	107,007.11	181,209.22	5,822,539.62
	Total Fund: 900 - Sales Tax Fund:	5,896,741.73	-74,202.11	107,007.11	181,209.22	5,822,539.62
Fund: 910 - Commercial Passenger Vehicle Excise Tax						
910-0000-1040	Charles Schwab Investment	7,098,623.97	-28,264.83	60,257.06	88,521.89	7,070,359.14
	Total Fund: 910 - Commercial Passenger Vehicle Excise Tax:	7,098,623.97	-28,264.83	60,257.06	88,521.89	7,070,359.14
	Total Category: 104 - Investments:	27,081,098.95	-882,068.41	418,163.87	1,300,232.28	26,199,030.54
	Grand Totals:	58,691,051.35	-4,079,024.59	56,900,749.07	60,979,773.66	54,612,026.76

Fund Summary

Fund	Beginning Balance	Total Activity	Total Debits	Total Credits	Ending Balance
100 - General Fund	12,360,369.04	-2,522,922.21	3,637,587.97	6,160,510.18	9,837,446.83
110 - Skagway Visitor Fund	46,075.32	-12,758.24	255,862.56	268,620.80	33,317.08
120 - Debt Service Fund	106,585.77	12,543.13	351,092.45	338,549.32	119,128.90
130 - Permanent Trust	4,842,744.57	-1,568,439.81	863,217.80	2,431,657.61	3,274,304.76
200 - Health Clinic Fund	-96,062.01	-412,896.67	1,226,448.94	1,639,345.61	-508,958.68
300 - Solid Waste Fund	-298,281.09	-22,538.20	371,394.28	393,932.48	-320,819.29
400 - Water - Sewer Fund	-114,628.39	-7,133.63	261,439.19	268,572.82	-121,762.02
500 - Port Fund	19,714,150.15	-9,957,725.25	22,421,807.53	32,379,532.78	9,756,424.90
510 - Small Boat Harbor	1,435,455.51	86,376.11	230,843.52	144,467.41	1,521,831.62
600 - Capital Projects	1,980,917.08	9,090,536.96	19,111,656.49	10,021,119.53	11,071,454.04
900 - Sales Tax Fund	6,969,430.39	2,139,533.09	8,058,656.74	5,919,123.65	9,108,963.48
910 - Commercial Passenger Vehicle Excise	11,744,295.01	-903,599.87	110,741.60	1,014,341.47	10,840,695.14
Grand Total:	58,691,051.35	-4,079,024.59	56,900,749.07	60,979,773.66	54,612,026.76



1 BUDGET VARIANCE REPORT

Group Summary

For Fiscal: 2023 Period Ending: 09/30/2023

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General Fund						
Department: 1000 - Administration						
Revenue						
400 - Tax Revenue	2,201,500.00	2,201,500.00	23,762.12	2,173,102.83	-28,397.17	1.29 %
401 - Other Revenue	107,619.81	107,619.81	55.00	4,459.58	-103,160.23	95.86 %
410 - Federal Grants	778,837.70	980,738.02	201,185.70	593,673.62	-387,064.40	39.47 %
415 - State Grants	300,600.00	300,600.00	0.00	13,434.67	-287,165.33	95.53 %
435 - Investment/ Interest Income	5,000.00	5,000.00	18,248.36	222,744.46	217,744.46	4,354.89 %
450 - Licenses and Permits	37,000.00	37,000.00	607.00	96,062.50	59,062.50	159.63 %
455 - Rentals	44,500.00	44,500.00	787.18	14,507.62	-29,992.38	67.40 %
495 - Transfers In	2,345,082.53	2,443,240.19	-172,667.16	1,983,240.19	-460,000.00	18.83 %
Revenue Total:	5,820,140.04	6,120,198.02	71,978.20	5,101,225.47	-1,018,972.55	16.65 %
Expense						
515 - Salaries & Benefits	891,440.98	957,345.42	74,027.54	662,368.86	294,976.56	30.81 %
520 - Travel & Training	20,000.00	20,000.00	1,391.14	10,811.90	9,188.10	45.94 %
525 - Materials & Supplies	13,000.00	13,000.00	1,762.11	12,421.67	578.33	4.45 %
530 - Utilities	72,825.36	72,825.36	4,717.72	46,807.05	26,018.31	35.73 %
535 - Insurance	224,700.00	224,700.00	0.00	280,378.75	-55,678.75	-24.78 %
536 - Program Expense	47,124.00	47,124.00	0.00	47,120.28	3.72	0.01 %
540 - Administration	28,975.00	28,975.00	5,379.59	53,617.43	-24,642.43	-85.05 %
545 - Contracted Services	210,732.37	210,732.37	14,978.88	271,856.09	-61,123.72	-29.01 %
550 - Repairs and Maintenance	45,000.00	45,000.00	3,079.88	39,420.26	5,579.74	12.40 %
560 - Capital Outlay	34,100.00	34,100.00	14,962.00	58,055.75	-23,955.75	-70.25 %
565 - Other Expense	18,189.00	18,189.00	0.00	9,170.13	9,018.87	49.58 %
575 - Charges for Services	500.00	500.00	0.00	0.00	500.00	100.00 %
595 - Transfers Out	300,000.00	300,000.00	201,185.70	369,023.57	-69,023.57	-23.01 %
Expense Total:	1,906,586.71	1,972,491.15	321,484.56	1,861,051.74	111,439.41	5.65 %
Department: 1000 - Administration Surplus (Deficit):	3,913,553.33	4,147,706.87	-249,506.36	3,240,173.73	-907,533.14	21.88 %
Department: 1020 - Executive Office						
Revenue						
495 - Transfers In	338,137.30	345,636.31	94,255.20	281,379.26	-64,257.05	18.59 %
Revenue Total:	338,137.30	345,636.31	94,255.20	281,379.26	-64,257.05	18.59 %
Expense						
515 - Salaries & Benefits	709,416.23	726,080.70	70,504.73	589,774.09	136,306.61	18.77 %
520 - Travel & Training	20,000.00	20,000.00	3,279.42	14,062.92	5,937.08	29.69 %
525 - Materials & Supplies	0.00	0.00	0.00	72.68	-72.68	0.00 %
530 - Utilities	1,500.00	1,500.00	213.38	1,013.91	486.09	32.41 %
540 - Administration	500.00	500.00	131.95	3,363.64	-2,863.64	-572.73 %
565 - Other Expense	20,000.00	20,000.00	1,700.00	17,000.00	3,000.00	15.00 %
Expense Total:	751,416.23	768,080.70	75,829.48	625,287.24	142,793.46	18.59 %
Department: 1020 - Executive Office Surplus (Deficit):	-413,278.93	-422,444.39	18,425.72	-343,907.98	78,536.41	18.59 %
Department: 1030 - Recreation Center						
Revenue						
440 - Donations / Contributions	15,000.00	15,000.00	2,770.36	12,702.15	-2,297.85	15.32 %
445 - Service and Admission Fees	75,000.00	75,000.00	9,572.87	111,483.47	36,483.47	48.64 %
455 - Rentals	3,500.00	3,500.00	35.00	4,730.00	1,230.00	35.14 %
495 - Transfers In	134,241.52	184,674.75	48,047.96	138,545.97	-46,128.78	24.98 %
Revenue Total:	227,741.52	278,174.75	60,426.19	267,461.59	-10,713.16	3.85 %
Expense						
515 - Salaries & Benefits	576,116.08	618,607.49	46,297.79	447,292.75	171,314.74	27.69 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
520 - Travel & Training	2,500.00	2,500.00	475.00	694.50	1,805.50	72.22 %
525 - Materials & Supplies	4,000.00	4,000.00	171.28	6,760.08	-2,760.08	-69.00 %
530 - Utilities	40,000.00	40,000.00	4,532.44	43,756.84	-3,756.84	-9.39 %
536 - Program Expense	15,000.00	15,000.00	2,770.36	12,702.15	2,297.85	15.32 %
540 - Administration	3,000.00	3,000.00	395.35	5,125.46	-2,125.46	-70.85 %
545 - Contracted Services	20,591.51	20,591.51	1,335.76	16,155.22	4,436.29	21.54 %
550 - Repairs and Maintenance	10,000.00	35,000.00	3,410.52	21,696.86	13,303.14	38.01 %
Expense Total:	671,207.59	738,699.00	59,388.50	554,183.86	184,515.14	24.98 %
Department: 1030 - Recreation Center Surplus (Deficit):	-443,466.07	-460,524.25	1,037.69	-286,722.27	173,801.98	37.74 %
Department: 1040 - Assembly and Clerk's Office						
Expense						
515 - Salaries & Benefits	358,917.17	378,570.74	28,719.43	275,171.90	103,398.84	27.31 %
520 - Travel & Training	28,372.00	28,372.00	0.00	10,497.88	17,874.12	63.00 %
525 - Materials & Supplies	4,000.00	4,000.00	31.38	5,519.95	-1,519.95	-38.00 %
530 - Utilities	2,969.15	2,969.15	821.48	4,622.36	-1,653.21	-55.68 %
536 - Program Expense	372,401.81	372,401.81	13,041.00	119,877.46	252,524.35	67.81 %
540 - Administration	5,665.00	5,665.00	394.33	9,041.96	-3,376.96	-59.61 %
545 - Contracted Services	200,277.45	200,277.45	10,261.19	64,894.27	135,383.18	67.60 %
565 - Other Expense	60,850.00	60,850.00	12,786.15	44,523.93	16,326.07	26.83 %
Expense Total:	1,033,452.58	1,053,106.15	66,054.96	534,149.71	518,956.44	49.28 %
Department: 1040 - Assembly and Clerk's Office Total:	1,033,452.58	1,053,106.15	66,054.96	534,149.71	518,956.44	49.28 %
Department: 1050 - Fire Department						
Revenue						
410 - Federal Grants	690,000.00	690,000.00	172,500.00	517,500.00	-172,500.00	25.00 %
445 - Service and Admission Fees	12,500.00	12,500.00	3,952.67	70,774.81	58,274.81	466.20 %
495 - Transfers In	939,903.44	987,288.53	271,258.42	772,635.59	-214,652.94	21.74 %
Revenue Total:	1,642,403.44	1,689,788.53	447,711.09	1,360,910.40	-328,878.13	19.46 %
Expense						
515 - Salaries & Benefits	1,354,184.44	1,437,316.17	104,674.39	1,029,827.45	407,488.72	28.35 %
520 - Travel & Training	40,000.00	40,000.00	249.00	69,582.33	-29,582.33	-73.96 %
525 - Materials & Supplies	29,500.00	29,500.00	1,037.35	19,864.75	9,635.25	32.66 %
530 - Utilities	100,000.00	100,000.00	22,001.47	91,253.33	8,746.67	8.75 %
540 - Administration	17,500.00	17,500.00	1,885.85	21,826.71	-4,326.71	-24.72 %
545 - Contracted Services	32,368.97	32,368.97	1,939.50	20,361.69	12,007.28	37.10 %
550 - Repairs and Maintenance	17,000.00	17,000.00	2,009.25	30,778.88	-13,778.88	-81.05 %
560 - Capital Outlay	53,400.00	53,400.00	1,575.00	29,928.14	23,471.86	43.95 %
575 - Charges for Services	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
Expense Total:	1,648,953.41	1,732,085.14	135,371.81	1,313,423.28	418,661.86	24.17 %
Department: 1050 - Fire Department Surplus (Deficit):	-6,549.97	-42,296.61	312,339.28	47,487.12	89,783.73	212.27 %
Department: 1070 - Library						
Revenue						
402 - Other Grant Revenue	0.00	0.00	0.00	21,000.00	21,000.00	0.00 %
415 - State Grants	7,000.00	7,000.00	0.00	4,570.35	-2,429.65	34.71 %
440 - Donations / Contributions	500.00	500.00	360.03	1,833.03	1,333.03	266.61 %
445 - Service and Admission Fees	7,000.00	7,000.00	530.60	6,982.92	-17.08	0.24 %
495 - Transfers In	63,401.69	66,514.70	14,160.11	44,097.09	-22,417.61	33.70 %
Revenue Total:	77,901.69	81,014.70	15,050.74	78,483.39	-2,531.31	3.12 %
Expense						
515 - Salaries & Benefits	342,545.60	363,299.02	25,928.74	234,963.43	128,335.59	35.33 %
520 - Travel & Training	100.00	450.00	0.00	139.00	311.00	69.11 %
525 - Materials & Supplies	13,850.00	13,600.00	139.44	9,883.50	3,716.50	27.33 %
530 - Utilities	17,500.00	17,500.00	979.38	14,143.80	3,356.20	19.18 %
536 - Program Expense	500.00	500.00	0.00	0.00	500.00	100.00 %
540 - Administration	5,550.00	5,450.00	732.34	3,194.81	2,255.19	41.38 %
545 - Contracted Services	27,332.36	27,332.36	1,946.71	17,786.18	9,546.18	34.93 %
550 - Repairs and Maintenance	9,800.00	9,800.00	186.96	8,832.12	967.88	9.88 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
560 - Capital Outlay	5,500.00	5,500.00	0.00	5,037.76	462.24	8.40 %
Expense Total:	422,677.96	443,431.38	29,913.57	293,980.60	149,450.78	33.70 %
Department: 1070 - Library Surplus (Deficit):	-344,776.27	-362,416.68	-14,862.83	-215,497.21	146,919.47	40.54 %
Department: 1080 - Museum						
Revenue						
440 - Donations / Contributions	17,500.00	17,500.00	4,309.92	13,633.48	-3,866.52	22.09 %
445 - Service and Admission Fees	12,500.00	12,500.00	2,799.00	20,111.00	7,611.00	60.89 %
495 - Transfers In	48,615.27	52,631.78	14,095.82	36,340.17	-16,291.61	30.95 %
Revenue Total:	78,615.27	82,631.78	21,204.74	70,084.65	-12,547.13	15.18 %
Expense						
515 - Salaries & Benefits	233,119.47	259,896.19	22,509.02	194,787.09	65,109.10	25.05 %
520 - Travel & Training	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
525 - Materials & Supplies	12,600.00	12,600.00	0.00	85.41	12,514.59	99.32 %
530 - Utilities	23,000.00	23,000.00	1,894.91	18,783.30	4,216.70	18.33 %
536 - Program Expense	17,500.00	17,500.00	4,309.92	13,633.48	3,866.52	22.09 %
540 - Administration	1,050.00	1,050.00	0.00	453.00	597.00	56.86 %
545 - Contracted Services	9,832.36	9,832.36	270.07	1,193.60	8,638.76	87.86 %
550 - Repairs and Maintenance	7,000.00	7,000.00	78.21	1,498.26	5,501.74	78.60 %
565 - Other Expense	19,000.00	19,000.00	5,025.00	11,833.67	7,166.33	37.72 %
Expense Total:	324,101.83	350,878.55	34,087.13	242,267.81	108,610.74	30.95 %
Department: 1080 - Museum Surplus (Deficit):	-245,486.56	-268,246.77	-12,882.39	-172,183.16	96,063.61	35.81 %
Department: 1090 - Police						
Revenue						
401 - Other Revenue	500.00	500.00	184.75	1,552.15	1,052.15	210.43 %
410 - Federal Grants	625,500.00	625,500.00	127,500.00	382,500.00	-243,000.00	38.85 %
440 - Donations / Contributions	350.00	350.00	0.00	0.00	-350.00	100.00 %
445 - Service and Admission Fees	1,000.00	1,000.00	175.00	2,325.00	1,325.00	132.50 %
450 - Licenses and Permits	88,000.00	88,000.00	4,439.10	80,594.70	-7,405.30	8.42 %
495 - Transfers In	502,596.45	635,164.53	158,988.78	500,139.33	-135,025.20	21.26 %
Revenue Total:	1,217,946.45	1,350,514.53	291,287.63	967,111.18	-383,403.35	28.39 %
Expense						
515 - Salaries & Benefits	953,596.45	1,100,126.72	86,913.84	833,421.56	266,705.16	24.24 %
520 - Travel & Training	15,000.00	15,000.00	3,171.35	12,248.92	2,751.08	18.34 %
525 - Materials & Supplies	37,000.00	37,000.00	7,743.05	14,997.21	22,002.79	59.47 %
530 - Utilities	60,000.00	60,000.00	10,607.18	55,320.51	4,679.49	7.80 %
536 - Program Expense	350.00	350.00	527.14	635.23	-285.23	-81.49 %
540 - Administration	16,500.00	63,500.00	10,455.55	70,952.16	-7,452.16	-11.74 %
545 - Contracted Services	10,000.00	10,000.00	2,173.79	15,441.81	-5,441.81	-54.42 %
550 - Repairs and Maintenance	10,000.00	10,000.00	-17,779.09	21,768.99	-11,768.99	-117.69 %
560 - Capital Outlay	115,500.00	115,500.00	23,757.65	85,772.61	29,727.39	25.74 %
565 - Other Expense	0.00	0.00	-558.84	861.74	-861.74	0.00 %
Expense Total:	1,217,946.45	1,411,476.72	127,011.62	1,111,420.74	300,055.98	21.26 %
Department: 1090 - Police Surplus (Deficit):	0.00	-60,962.19	164,276.01	-144,309.56	-83,347.37	-136.72 %
Department: 1091 - Communications - Public Safety						
Revenue						
410 - Federal Grants	300,000.00	300,000.00	75,000.00	225,000.00	-75,000.00	25.00 %
495 - Transfers In	395,681.39	423,113.43	102,035.42	322,625.22	-100,488.21	23.75 %
Revenue Total:	695,681.39	723,113.43	177,035.42	547,625.22	-175,488.21	24.27 %
Expense						
515 - Salaries & Benefits	630,676.62	677,299.50	56,141.42	520,206.39	157,093.11	23.19 %
520 - Travel & Training	8,000.00	8,000.00	500.00	6,249.08	1,750.92	21.89 %
525 - Materials & Supplies	2,000.00	2,000.00	60.75	391.78	1,608.22	80.41 %
530 - Utilities	500.00	500.00	66.48	299.16	200.84	40.17 %
540 - Administration	4,500.00	4,500.00	3,150.00	5,048.94	-548.94	-12.20 %
545 - Contracted Services	40,004.77	40,004.77	338.41	25,008.09	14,996.68	37.49 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
550 - Repairs and Maintenance	10,000.00	10,000.00	124.66	8,805.73	1,194.27	11.94 %
Expense Total:	695,681.39	742,304.27	60,381.72	566,009.17	176,295.10	23.75 %
Department: 1091 - Communications - Public Safety Surplus (Deficit):	0.00	-19,190.84	116,653.70	-18,383.95	806.89	4.20 %
Department: 1100 - Public Works						
Revenue						
410 - Federal Grants	0.00	0.00	0.00	19,532.04	19,532.04	0.00 %
495 - Transfers In	335,279.25	418,904.43	60,470.91	236,086.52	-182,817.91	43.64 %
Revenue Total:	335,279.25	418,904.43	60,470.91	255,618.56	-163,285.87	38.98 %
Expense						
515 - Salaries & Benefits	936,507.11	1,023,170.62	53,976.41	542,062.05	481,108.57	47.02 %
520 - Travel & Training	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
525 - Materials & Supplies	35,000.00	35,000.00	3,258.99	23,149.34	11,850.66	33.86 %
530 - Utilities	90,000.00	90,000.00	10,940.68	77,905.19	12,094.81	13.44 %
540 - Administration	2,400.00	2,400.00	123.19	1,738.14	661.86	27.58 %
545 - Contracted Services	20,777.45	20,777.45	193.73	2,031.45	18,746.00	90.22 %
550 - Repairs and Maintenance	165,000.00	165,000.00	7,569.94	140,068.89	24,931.11	15.11 %
560 - Capital Outlay	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
Expense Total:	1,309,684.56	1,396,348.07	76,062.94	786,955.06	609,393.01	43.64 %
Department: 1100 - Public Works Surplus (Deficit):	-974,405.31	-977,443.64	-15,592.03	-531,336.50	446,107.14	45.64 %
Department: 1103 - Parks and Recreation						
Revenue						
401 - Other Revenue	0.00	0.00	0.00	2,354.29	2,354.29	0.00 %
445 - Service and Admission Fees	13,000.00	13,000.00	741.00	9,840.71	-3,159.29	24.30 %
Revenue Total:	13,000.00	13,000.00	741.00	12,195.00	-805.00	6.19 %
Expense						
515 - Salaries & Benefits	332,137.64	361,075.35	19,314.19	188,169.35	172,906.00	47.89 %
525 - Materials & Supplies	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
530 - Utilities	18,000.00	18,000.00	2,201.52	15,282.82	2,717.18	15.10 %
545 - Contracted Services	30,000.00	30,000.00	8,461.19	51,348.44	-21,348.44	-71.16 %
550 - Repairs and Maintenance	80,000.00	80,000.00	419.59	23,757.33	56,242.67	70.30 %
Expense Total:	465,137.64	494,075.35	30,396.49	278,557.94	215,517.41	43.62 %
Department: 1103 - Parks and Recreation Surplus (Deficit):	-452,137.64	-481,075.35	-29,655.49	-266,362.94	214,712.41	44.63 %
Fund: 100 - General Fund Surplus (Deficit):	0.00	0.00	224,178.34	774,807.57	774,807.57	0.00 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 110 - Skagway Visitor Fund						
Department: 1170 - Skagway Visitor Department						
Revenue						
400 - Tax Revenue	65,000.00	65,000.00	3,764.02	77,402.55	12,402.55	19.08 %
401 - Other Revenue	112,886.08	112,886.08	4,678.98	15,607.39	-97,278.69	86.17 %
430 - Charges for Services	230,200.00	230,200.00	19,848.65	329,378.81	99,178.81	43.08 %
440 - Donations / Contributions	0.00	0.00	0.00	1,000.00	1,000.00	0.00 %
445 - Service and Admission Fees	6,500.00	6,500.00	0.00	0.00	-6,500.00	100.00 %
455 - Rentals	640.00	640.00	125.00	1,175.00	535.00	83.59 %
495 - Transfers In	571,019.54	602,153.91	40,041.56	316,000.16	-286,153.75	47.52 %
Revenue Total:	986,245.62	1,017,379.99	68,458.21	740,563.91	-276,816.08	27.21 %
Expense						
515 - Salaries & Benefits	393,850.71	424,985.08	38,566.71	327,236.10	97,748.98	23.00 %
520 - Travel & Training	17,000.00	17,000.00	2,603.45	14,291.28	2,708.72	15.93 %
525 - Materials & Supplies	10,000.00	10,000.00	702.88	5,811.84	4,188.16	41.88 %
530 - Utilities	28,085.00	28,085.00	3,406.32	27,486.48	598.52	2.13 %
535 - Insurance	13,300.00	13,300.00	0.00	19,711.73	-6,411.73	-48.21 %
536 - Program Expense	0.00	0.00	0.00	1,000.00	-1,000.00	0.00 %
540 - Administration	105,000.00	105,000.00	4,616.24	81,125.95	23,874.05	22.74 %
545 - Contracted Services	194,487.63	194,487.63	24,406.82	171,820.92	22,666.71	11.65 %
550 - Repairs and Maintenance	3,400.00	3,400.00	60.00	8,131.70	-4,731.70	-139.17 %
565 - Other Expense	20,000.00	20,000.00	1,059.98	8,106.20	11,893.80	59.47 %
595 - Transfers Out	276,122.28	276,122.28	25,280.57	75,841.71	200,280.57	72.53 %
Expense Total:	1,061,245.62	1,092,379.99	100,702.97	740,563.91	351,816.08	32.21 %
Department: 1170 - Skagway Visitor Department Surplus (Deficit):	-75,000.00	-75,000.00	-32,244.76	0.00	75,000.00	100.00 %
Fund: 110 - Skagway Visitor Fund Surplus (Deficit):	-75,000.00	-75,000.00	-32,244.76	0.00	75,000.00	100.00 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 120 - Debt Service Fund						
Department: 1120 - Debt Service						
Revenue						
415 - State Grants	0.00	0.00	0.00	11,886.67	11,886.67	0.00 %
495 - Transfers In	1,687,594.71	1,687,594.71	338,549.32	1,243,829.21	-443,765.50	26.30 %
Revenue Total:	1,687,594.71	1,687,594.71	338,549.32	1,255,715.88	-431,878.83	25.59 %
Expense						
510 - Debt Service	1,687,594.71	1,687,594.71	0.00	1,243,829.21	443,765.50	26.30 %
595 - Transfers Out	0.00	0.00	0.00	12,471.67	-12,471.67	0.00 %
Expense Total:	1,687,594.71	1,687,594.71	0.00	1,256,300.88	431,293.83	25.56 %
Department: 1120 - Debt Service Surplus (Deficit):	0.00	0.00	338,549.32	-585.00	-585.00	0.00 %
Fund: 120 - Debt Service Fund Surplus (Deficit):	0.00	0.00	338,549.32	-585.00	-585.00	0.00 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 130 - Permanent Trust						
Department: 1130 - Land						
Revenue						
401 - Other Revenue	21,745.00	21,745.00	0.00	9,745.33	-11,999.67	55.18 %
435 - Investment/ Interest Income	0.00	0.00	-101,934.83	249,225.03	249,225.03	0.00 %
Revenue Total:	21,745.00	21,745.00	-101,934.83	258,970.36	237,225.36	1,090.94 %
Expense						
545 - Contracted Services	21,745.00	21,745.00	0.00	10,885.81	10,859.19	49.94 %
560 - Capital Outlay	0.00	0.00	0.00	1,500,000.00	-1,500,000.00	0.00 %
580 - Investment Expense	0.00	0.00	0.00	15,702.35	-15,702.35	0.00 %
595 - Transfers Out	25,000.00	225,000.00	0.00	12,617.86	212,382.14	94.39 %
Expense Total:	46,745.00	246,745.00	0.00	1,539,206.02	-1,292,461.02	-523.80 %
Department: 1130 - Land Surplus (Deficit):	-25,000.00	-225,000.00	-101,934.83	-1,280,235.66	-1,055,235.66	-468.99 %
Fund: 130 - Permanent Trust Surplus (Deficit):	-25,000.00	-225,000.00	-101,934.83	-1,280,235.66	-1,055,235.66	-468.99 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 200 - Health Clinic Fund						
Department: 1060 - Clinic						
Revenue						
401 - Other Revenue	20,000.00	20,000.00	0.00	15,936.64	-4,063.36	20.32 %
410 - Federal Grants	1,905,790.00	1,905,790.00	0.00	705,335.43	-1,200,454.57	62.99 %
415 - State Grants	5,638.00	5,638.00	0.00	23,489.94	17,851.94	316.64 %
430 - Charges for Services	1,215,000.00	1,215,000.00	24,595.80	788,929.66	-426,070.34	35.07 %
440 - Donations / Contributions	2,000.00	2,000.00	1,095.20	3,350.39	1,350.39	67.52 %
495 - Transfers In	947,025.26	1,037,912.48	0.00	1,037,912.48	0.00	0.00 %
Revenue Total:	4,095,453.26	4,186,340.48	25,691.00	2,574,954.54	-1,611,385.94	38.49 %
Expense						
515 - Salaries & Benefits	2,382,824.90	2,473,712.11	113,170.41	1,386,965.41	1,086,746.70	43.93 %
520 - Travel & Training	79,500.00	79,500.00	4,456.96	42,796.96	36,703.04	46.17 %
525 - Materials & Supplies	217,910.00	217,910.00	17,275.42	163,967.04	53,942.96	24.75 %
530 - Utilities	136,000.00	136,000.00	17,461.69	107,783.11	28,216.89	20.75 %
535 - Insurance	88,000.00	88,000.00	0.00	103,373.67	-15,373.67	-17.47 %
540 - Administration	84,450.15	84,450.15	8,238.26	67,339.40	17,110.75	20.26 %
545 - Contracted Services	1,019,768.21	1,019,768.21	138,222.62	1,053,288.23	-33,520.02	-3.29 %
550 - Repairs and Maintenance	18,500.00	18,500.00	8,198.44	42,670.43	-24,170.43	-130.65 %
565 - Other Expense	68,500.00	68,500.00	9,692.32	90,366.24	-21,866.24	-31.92 %
Expense Total:	4,095,453.26	4,186,340.47	316,716.12	3,058,550.49	1,127,789.98	26.94 %
Department: 1060 - Clinic Surplus (Deficit):	0.00	0.01	-291,025.12	-483,595.95	-483,595.96	59,600.00 %
Fund: 200 - Health Clinic Fund Surplus (Deficit):	0.00	0.01	-291,025.12	-483,595.95	-483,595.96	59,600.00 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 300 - Solid Waste Fund						
Department: 1110 - Solid Waste						
Revenue						
410 - Federal Grants	3,017,723.27	2,817,723.27	2,406,993.10	2,423,529.07	-394,194.20	13.99 %
430 - Charges for Services	733,485.97	733,485.97	17,027.62	569,950.33	-163,535.64	22.30 %
495 - Transfers In	522,227.54	551,039.60	114,215.42	367,052.00	-183,987.60	33.39 %
Revenue Total:	4,273,436.78	4,102,248.84	2,538,236.14	3,360,531.40	-741,717.44	18.08 %
Expense						
515 - Salaries & Benefits	374,018.06	402,830.12	41,179.92	423,183.30	-20,353.18	-5.05 %
520 - Travel & Training	10,000.00	10,000.00	1,908.00	1,908.00	8,092.00	80.92 %
525 - Materials & Supplies	222,500.00	222,500.00	2,962.87	28,043.25	194,456.75	87.40 %
530 - Utilities	150,000.00	150,000.00	20,302.92	115,719.69	34,280.31	22.85 %
535 - Insurance	26,700.00	26,700.00	0.00	31,111.16	-4,411.16	-16.52 %
540 - Administration	4,326.44	4,326.44	0.00	-0.44	4,326.88	100.01 %
545 - Contracted Services	153,169.01	153,169.01	60,726.40	127,316.42	25,852.59	16.88 %
550 - Repairs and Maintenance	195,000.00	195,000.00	21,038.08	197,205.28	-2,205.28	-1.13 %
560 - Capital Outlay	120,000.00	120,000.00	0.00	12,515.67	107,484.33	89.57 %
595 - Transfers Out	3,017,723.27	2,817,723.27	2,406,993.10	2,423,529.07	394,194.20	13.99 %
Expense Total:	4,273,436.78	4,102,248.84	2,555,111.29	3,360,531.40	741,717.44	18.08 %
Department: 1110 - Solid Waste Surplus (Deficit):	0.00	0.00	-16,875.15	0.00	0.00	0.00 %
Fund: 300 - Solid Waste Fund Surplus (Deficit):	0.00	0.00	-16,875.15	0.00	0.00	0.00 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 400 - Water - Sewer Fund						
Department: 1180 - Water - Sewer						
Revenue						
430 - Charges for Services	593,958.43	593,958.43	21,920.49	517,441.72	-76,516.71	12.88 %
495 - Transfers In	417,779.56	455,821.10	0.00	239,831.75	-215,989.35	47.38 %
Revenue Total:	1,011,737.99	1,049,779.53	21,920.49	757,273.47	-292,506.06	27.86 %
Expense						
515 - Salaries & Benefits	504,544.70	542,586.24	45,626.42	423,938.69	118,647.55	21.87 %
520 - Travel & Training	10,000.00	10,000.00	840.30	2,183.05	7,816.95	78.17 %
525 - Materials & Supplies	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
530 - Utilities	180,000.00	180,000.00	11,527.34	141,570.43	38,429.57	21.35 %
535 - Insurance	19,700.00	19,700.00	0.00	26,329.23	-6,629.23	-33.65 %
540 - Administration	5,242.25	5,242.25	0.00	0.51	5,241.74	99.99 %
545 - Contracted Services	62,251.04	62,251.04	269.45	20,572.52	41,678.52	66.95 %
550 - Repairs and Maintenance	185,000.00	185,000.00	10,818.45	125,956.52	59,043.48	31.92 %
560 - Capital Outlay	40,000.00	40,000.00	0.00	16,654.32	23,345.68	58.36 %
595 - Transfers Out	8,000.00	8,000.00	5,482.35	5,482.35	2,517.65	31.47 %
Expense Total:	1,019,737.99	1,057,779.53	74,564.31	762,687.62	295,091.91	27.90 %
Department: 1180 - Water - Sewer Surplus (Deficit):	-8,000.00	-8,000.00	-52,643.82	-5,414.15	2,585.85	32.32 %
Fund: 400 - Water - Sewer Fund Surplus (Deficit):	-8,000.00	-8,000.00	-52,643.82	-5,414.15	2,585.85	32.32 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 500 - Port Fund						
Department: 1185 - Port						
Revenue						
401 - Other Revenue	23,500,000.00	23,500,000.00	0.00	78,786.59	-23,421,213.41	99.66 %
402 - Other Grant Revenue	0.00	0.00	0.00	283,542.00	283,542.00	0.00 %
410 - Federal Grants	200,000.00	200,000.00	0.00	0.00	-200,000.00	100.00 %
415 - State Grants	8,900,000.00	8,900,000.00	1,029,921.62	1,003,852.07	-7,896,147.93	88.72 %
430 - Charges for Services	5,764,164.93	5,764,164.93	2,178,402.49	6,526,724.55	762,559.62	13.23 %
435 - Investment/ Interest Income	0.00	0.00	81,194.40	412,064.38	412,064.38	0.00 %
450 - Licenses and Permits	37,500.00	37,500.00	0.00	40,600.00	3,100.00	8.27 %
455 - Rentals	451,200.00	451,200.00	63,031.46	476,866.08	25,666.08	5.69 %
495 - Transfers In	0.00	0.00	144,602.66	3,422,016.93	3,422,016.93	0.00 %
Revenue Total:	38,852,864.93	38,852,864.93	3,497,152.63	12,244,452.60	-26,608,412.33	68.49 %
Expense						
510 - Debt Service	2,000,000.00	2,000,000.00	0.00	688,515.82	1,311,484.18	65.57 %
515 - Salaries & Benefits	564,134.32	580,308.42	73,240.91	521,470.77	58,837.65	10.14 %
520 - Travel & Training	50,000.00	50,000.00	0.00	28,115.39	21,884.61	43.77 %
525 - Materials & Supplies	154,000.00	154,000.00	2,901.49	139,425.67	14,574.33	9.46 %
530 - Utilities	85,000.00	85,000.00	9,765.16	39,547.78	45,452.22	53.47 %
535 - Insurance	87,300.00	87,300.00	0.00	220,129.28	-132,829.28	-152.15 %
540 - Administration	73,057.35	73,057.35	1,277.88	12,737.42	60,319.93	82.57 %
545 - Contracted Services	961,146.77	961,146.77	43,675.36	796,438.29	164,708.48	17.14 %
550 - Repairs and Maintenance	350,000.00	350,000.00	1,881.90	174,881.72	175,118.28	50.03 %
560 - Capital Outlay	0.00	0.00	0.00	162,159.00	-162,159.00	0.00 %
565 - Other Expense	460,000.00	460,000.00	40,912.64	42,912.64	417,087.36	90.67 %
595 - Transfers Out	33,745,000.00	33,745,000.00	16,927,897.02	31,523,189.22	2,221,810.78	6.58 %
Expense Total:	38,529,638.44	38,545,812.54	17,101,552.36	34,349,523.00	4,196,289.54	10.89 %
Department: 1185 - Port Surplus (Deficit):	323,226.49	307,052.39	-13,604,399.73	-22,105,070.40	-22,412,122.79	7,299.12 %
Fund: 500 - Port Fund Surplus (Deficit):	323,226.49	307,052.39	-13,604,399.73	-22,105,070.40	-22,412,122.79	7,299.12 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 510 - Small Boat Harbor						
Department: 1195 - Small Boat Harbor						
Revenue						
401 - Other Revenue	0.00	0.00	0.00	1.00	1.00	0.00 %
415 - State Grants	300,000.00	300,000.00	731,052.70	731,052.70	431,052.70	143.68 %
430 - Charges for Services	241,796.00	241,796.00	20,736.86	170,537.15	-71,258.85	29.47 %
435 - Investment/ Interest Income	0.00	0.00	653.80	5,139.89	5,139.89	0.00 %
445 - Service and Admission Fees	598,300.00	598,300.00	275,956.00	491,987.81	-106,312.19	17.77 %
455 - Rentals	8,600.00	8,600.00	0.00	5,904.00	-2,696.00	31.35 %
Revenue Total:	1,148,696.00	1,148,696.00	1,028,399.36	1,404,622.55	255,926.55	22.28 %
Expense						
515 - Salaries & Benefits	276,008.05	302,607.46	27,248.17	232,830.62	69,776.84	23.06 %
520 - Travel & Training	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
525 - Materials & Supplies	8,975.00	8,975.00	0.00	1,006.64	7,968.36	88.78 %
530 - Utilities	41,375.00	41,375.00	2,135.22	23,127.73	18,247.27	44.10 %
535 - Insurance	15,200.00	15,200.00	0.00	15,457.64	-257.64	-1.70 %
540 - Administration	14,120.50	14,120.50	455.43	3,795.35	10,325.15	73.12 %
545 - Contracted Services	8,831.12	8,831.12	460.98	110,563.38	-101,732.26	-1,151.97 %
550 - Repairs and Maintenance	13,000.00	13,000.00	2,421.10	107,678.88	-94,678.88	-728.30 %
575 - Charges for Services	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
595 - Transfers Out	625,000.00	625,000.00	658,754.28	677,290.72	-52,290.72	-8.37 %
Expense Total:	1,008,509.67	1,035,109.08	691,475.18	1,171,750.96	-136,641.88	-13.20 %
Department: 1195 - Small Boat Harbor Surplus (Deficit):	140,186.33	113,586.92	336,924.18	232,871.59	119,284.67	-105.02 %
Fund: 510 - Small Boat Harbor Surplus (Deficit):	140,186.33	113,586.92	336,924.18	232,871.59	119,284.67	-105.02 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 900 - Sales Tax Fund						
Department: 1160 - Sales Tax						
Revenue						
400 - Tax Revenue	5,456,489.51	5,456,489.51	184,449.24	4,300,642.83	-1,155,846.68	21.18 %
435 - Investment/ Interest Income	0.00	0.00	-77,434.29	425,593.22	425,593.22	0.00 %
Revenue Total:	5,456,489.51	5,456,489.51	107,014.95	4,726,236.05	-730,253.46	13.38 %
Expense						
536 - Program Expense	2,633,157.62	2,645,644.38	357,607.40	1,572,822.20	1,072,822.18	40.55 %
575 - Charges for Services	500.00	500.00	0.00	0.00	500.00	100.00 %
580 - Investment Expense	40,000.00	40,000.00	0.00	23,334.53	16,665.47	41.66 %
595 - Transfers Out	4,641,429.79	5,030,474.67	341,568.75	7,707,311.24	-2,676,836.57	-53.21 %
Expense Total:	7,315,087.41	7,716,619.05	699,176.15	9,303,467.97	-1,586,848.92	-20.56 %
Department: 1160 - Sales Tax Surplus (Deficit):	-1,858,597.90	-2,260,129.54	-592,161.20	-4,577,231.92	-2,317,102.38	-102.52 %
Fund: 900 - Sales Tax Fund Surplus (Deficit):	-1,858,597.90	-2,260,129.54	-592,161.20	-4,577,231.92	-2,317,102.38	-102.52 %

1 BUDGET VARIANCE REPORT

For Fiscal: 2023 Period Ending: 09/30/2023

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 910 - Commercial Passenger Vehicle Excise Tax						
Department: 1165 - CPV Excise Tax						
Revenue						
400 - Tax Revenue	3,500,000.00	3,500,000.00	0.00	3,660,535.00	160,535.00	4.59 %
435 - Investment/ Interest Income	0.00	0.00	-61,642.78	376,193.88	376,193.88	0.00 %
Revenue Total:	3,500,000.00	3,500,000.00	-61,642.78	4,036,728.88	536,728.88	15.34 %
Expense						
580 - Investment Expense	70,000.00	70,000.00	0.00	30,142.19	39,857.81	56.94 %
595 - Transfers Out	10,710,310.12	11,164,370.23	875,335.04	3,347,378.73	7,816,991.50	70.02 %
Expense Total:	10,780,310.12	11,234,370.23	875,335.04	3,377,520.92	7,856,849.31	69.94 %
Department: 1165 - CPV Excise Tax Surplus (Deficit):	-7,280,310.12	-7,734,370.23	-936,977.82	659,207.96	8,393,578.19	108.52 %
Fund: 910 - Commercial Passenger Vehicle Excise Tax Surplus (Defici..	-7,280,310.12	-7,734,370.23	-936,977.82	659,207.96	8,393,578.19	108.52 %
Report Surplus (Deficit):	-8,783,495.20	-9,881,860.45	-14,728,610.59	-26,785,245.96	-16,903,385.51	-171.05 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - General Fund	0.00	0.00	224,178.34	774,807.57	774,807.57
110 - Skagway Visitor Fund	-75,000.00	-75,000.00	-32,244.76	0.00	75,000.00
120 - Debt Service Fund	0.00	0.00	338,549.32	-585.00	-585.00
130 - Permanent Trust	-25,000.00	-225,000.00	-101,934.83	-1,280,235.66	-1,055,235.66
200 - Health Clinic Fund	0.00	0.01	-291,025.12	-483,595.95	-483,595.96
300 - Solid Waste Fund	0.00	0.00	-16,875.15	0.00	0.00
400 - Water - Sewer Fund	-8,000.00	-8,000.00	-52,643.82	-5,414.15	2,585.85
500 - Port Fund	323,226.49	307,052.39	-13,604,399.73	-22,105,070.40	-22,412,122.79
510 - Small Boat Harbor	140,186.33	113,586.92	336,924.18	232,871.59	119,284.67
900 - Sales Tax Fund	-1,858,597.90	-2,260,129.54	-592,161.20	-4,577,231.92	-2,317,102.38
910 - Commercial Passenger Vehic	-7,280,310.12	-7,734,370.23	-936,977.82	659,207.96	8,393,578.19
Report Surplus (Deficit):	-8,783,495.20	-9,881,860.45	-14,728,610.59	-26,785,245.96	-16,903,385.51



Municipality of Skagway

CAPITAL IMPROVEMENT REPORT

Fund Summary

For Fiscal: 2023 Period Ending: September 30 2023

Project					Budget
Number	Project Name	Group	Total Budget	Period Activity	Remaining
8219	SECURITY FENCING - AB RADIO TOWER	ADMIN	-	735.00	(735.00)
		ADMIN Total	-	735.00	(735.00)
8069	SCHOOL EMERGENCY GENERATOR	SCHOOL	100,000.00	209,511.49	(109,511.49)
8196	SCHOOL KITCHEN	SCHOOL	200,000.00	159,512.08	40,487.92
8227	SCHOOL BATHROOM	SCHOOL	50,000.00	36,802.52	13,197.48
		SCHOOL Total	350,000.00	405,826.09	(55,826.09)
		GENERAL FUND Total	350,000.00	406,561.09	(56,561.09)
8212	PCRV RESTROOMS	VISITOR	56,250.00	-	56,250.00
8214	SMART BUS ELECTRIFICATION	VISITOR	74,999.99	-	74,999.99
8226	AB HALL ADA	VISITOR	15,000.00	-	15,000.00
		VISITOR Total	146,249.99	-	146,249.99
8012	WEST CREEK	LAND	200,000.00	-	200,000.00
8024	SKAGWAY RIVER LEVEE	LAND	100,000.00	27,659.09	72,340.91
8060	BLOCK 95 & 102 DEVELOPMENT	LAND	-	17,071.50	(17,071.50)
8206	5TH AVE REMEDIATION	LAND	25,000.00	12,617.86	12,382.14
		LAND Total	325,000.00	57,348.45	267,651.55
8224	GARBAGE TRANSFER STATION	GARBAGE	9,100,000.00	2,423,529.07	6,676,470.93
		GARBAGE Total	9,100,000.00	2,423,529.07	6,676,470.93
8170	STATE STREET UTILITIES	WATER	-	12,507.40	(12,507.40)
8169	WWTP ODOR CONTROL	WATER	-	377.00	(377.00)
8195	WWTP UPGRADES	WATER	400,000.00	112,652.48	287,347.52
8211	WWTP 301H WAIVER	WATER	25,000.00	17,132.34	7,867.66
		WATER Total	425,000.00	142,669.22	282,330.78
8122	HARBOR EXPANSION	HARBOR	300,000.00	338,089.28	(38,089.28)
8132	WAVE BARRIER	HARBOR	325,000.00	339,876.44	(14,876.44)
		HARBOR Total	625,000.00	677,965.72	(52,965.72)
8216	INTERMODAL XFR FACILITY	PORT	3,800,000.00	504,797.39	3,295,202.61
8217	MULTI-USE DOCK	PORT	15,200,000.00	24,486,604.24	(9,286,604.24)
8225	PORT ELECTIFICATION FEASIBILITY STUDY	PORT	100,000.00	-	100,000.00
8228	ORE PENINSULA UTILIES	PORT	100,000.00	-	100,000.00
8229	UPLANDS IMPROVEMENTS	PORT	100,000.00	-	100,000.00
8230	TENDERING UPGRADES	PORT	150,000.00	-	150,000.00
8231	SECURITY BUILDING	PORT	30,000.00	-	30,000.00
8232	PEOPLE MOVER CART	PORT	75,000.00	-	75,000.00
8233	PORT VEHICLE	PORT	40,000.00	-	40,000.00
8234	BROADWAY DOCK	PORT	150,000.00	-	150,000.00
8235	BROADWAY DOCK IMPROVEMENTS	PORT	500,000.00	2,750.00	497,250.00
8236	MARINE SERVICES PLATFORM	PORT	7,500,000.00	197,746.98	7,302,253.02
8237	ORE PENINSULA REDEVELOPMENT	PORT	4,500,000.00	2,909,273.68	1,590,726.32
RDRS	RAIL DOCK ROCKSLIDE EMERGENCY	PORT	1,500,000.00	3,422,016.93	(1,922,016.93)
		PORT Total	33,745,000.00	31,523,189.22	2,221,810.78
		Grand Total	44,716,249.99	35,231,262.77	9,484,987.22



Municipality of Skagway

1 SPECIAL FUND REPORT

Account Summary

Date Range: 07/01/2023 - 09/30/2023

Account	Name	Beginning Balance	Total Activity	Total Debits	Total Credits	Ending Balance
100-0000-2410	Animal Control Donations	(75.00)	0.00	0.00	0.00	(75.00)
100-0000-2412	Donations for Future Events	(7,260.22)	0.00	0.00	0.00	(7,260.22)
100-0000-2417	Donations for Future Events - Clinic	(12,264.13)	0.00	0.00	0.00	(12,264.13)
100-0000-2418	Health Fair	(3,887.31)	2,778.16	4,788.55	2,010.39	(1,109.15)
100-0000-2420	Bike Safety	(2,356.31)	0.00	0.00	0.00	(2,356.31)
100-0000-2430	Outdoor Council Fund	(1,779.36)	0.00	0.00	0.00	(1,779.36)
100-0000-2440	Centennial Statue Fund	(191.88)	0.00	0.00	0.00	(191.88)
100-0000-2470	EDC/Senior Homemaker Fund	(317.00)	0.00	0.00	0.00	(317.00)
100-0000-2490	Fire/EMS Donations	(530.00)	530.00	530.00	0.00	0.00
100-0000-2500	Fire/Citation Donations	(1,644.15)	1,644.15	1,644.15	0.00	0.00
100-0000-2520	Fish Hatchery	(189.00)	0.00	0.00	0.00	(189.00)
100-0000-2540	Community Garden Fund	(5,182.22)	14.39	28.78	14.39	(5,167.83)
100-0000-2550	Indigent Fund	(1,965.65)	64.00	64.00	0.00	(1,901.65)
100-0000-2570	Library Trust Fund	(64,280.23)	(706.64)	0.00	706.64	(64,986.87)
100-0000-2575	Library-Building Imp Donations	(863.09)	0.00	0.00	0.00	(863.09)
100-0000-2576	Library Donations	(5,578.54)	(5.00)	0.00	5.00	(5,583.54)
100-0000-2580	Library Special Projects	(8,387.35)	(1,200.71)	0.00	1,200.71	(9,588.06)
100-0000-2590	Museum Donations	(40,339.31)	(1,439.00)	0.00	1,439.00	(41,778.31)
100-0000-2600	Museum Gift Shop	(49,819.20)	(3,954.65)	10,583.42	14,538.07	(53,773.85)
100-0000-2620	Police DARE	(2,609.14)	0.00	0.00	0.00	(2,609.14)
100-0000-2625	Rec Center Scholarship	(1,721.35)	0.00	0.00	0.00	(1,721.35)
100-0000-2626	Rec Center Kids Programs	(22,927.91)	(1,012.38)	9,645.96	10,658.34	(23,940.29)
100-0000-2627	Rec Center - First Bloom	(111.71)	0.00	0.00	0.00	(111.71)
100-0000-2629	TRAIL EDUCATION	(53.94)	0.00	0.00	0.00	(53.94)
100-0000-2630	Senior Citizen Assistance	(91,588.86)	0.00	0.00	0.00	(91,588.86)
100-0000-2632	Rec Center Program Fund	(11,164.90)	(6,859.48)	1,444.02	8,303.50	(18,024.38)
100-0000-2655	Tourism Video	(740.55)	0.00	0.00	0.00	(740.55)
Grand Totals:		(337,828.31)	(10,147.16)	28,728.88	38,876.04	(347,975.47)



Municipality of Skagway

Balance Sheet
Account Summary
As Of 09/30/2023

Category	100 - General Fund	110 - Skagway Visitor Fund	120 - Debt Service Fund	130 - Permanent Trust	600 - Capital Projects	900 - Sales Tax Fund	910 - Commercial Passenger Vehicle Excis...	Total
Asset								
100 - Cash	1,944,324.99	33,317.08	119,128.90	-132,966.42	11,071,454.04	3,286,423.86	3,770,336.00	20,092,018.45
104 - Investments	7,893,121.84	0.00	0.00	3,407,271.18	0.00	5,822,539.62	7,070,359.14	24,193,291.78
110 - Accounts Receivable	200,735.08	0.00	0.00	84,059.47	0.00	18,420.02	0.00	303,214.57
115 - Property Tax Receivables	103,031.65	0.00	0.00	0.00	0.00	0.00	0.00	103,031.65
116 - Sales & Short Term Rental (STR) Tax Receivables	0.00	0.00	0.00	0.00	0.00	29,408.40	0.00	29,408.40
122 - Allowance For Doubtful Accounts	-37,644.00	0.00	0.00	0.00	0.00	-117.05	0.00	-37,761.05
159 - Prepaid Expenses and Other	285,465.46	0.00	0.00	0.00	0.00	0.00	0.00	285,465.46
Total Asset:	10,389,035.02	33,317.08	119,128.90	3,358,364.23	11,071,454.04	9,156,674.85	10,840,695.14	44,968,669.26
Liability								
200 - Accounts Payable	188,854.57	20,058.07	0.00	6,668.75	11,090,312.54	0.00	0.00	11,305,893.93
215 - Accrued Expenses	153,453.91	0.00	0.00	0.00	0.00	0.00	0.00	153,453.91
230 - Unearned Revenue	8,540,353.36	0.00	0.00	84,059.47	0.00	0.00	0.00	8,624,412.83
250 - Deferred Inflow of Resources	104,760.00	0.00	0.00	0.00	0.00	0.00	0.00	104,760.00
Total Liability:	8,987,421.84	20,058.07	0.00	90,728.22	11,090,312.54	0.00	0.00	20,188,520.67
Equity								
750 - Fund Balance and Net Position	626,805.61	13,259.01	119,713.90	4,547,871.67	0.00	13,733,906.77	10,181,487.18	29,223,044.14
Total Total Beginning Equity:	626,805.61	13,259.01	119,713.90	4,547,871.67	0.00	13,733,906.77	10,181,487.18	29,223,044.14
Total Revenue	8,942,094.72	740,563.91	1,255,715.88	258,970.36	35,212,404.27	4,726,236.05	4,036,728.88	55,172,714.07
Total Expense	8,167,287.15	740,563.91	1,256,300.88	1,539,206.02	35,231,262.77	9,303,467.97	3,377,520.92	59,615,609.62
Revenues Over/Under Expenses	774,807.57	0.00	-585.00	-1,280,235.66	-18,858.50	-4,577,231.92	659,207.96	-4,442,895.55
Total Equity and Current Surplus (Deficit):	1,401,613.18	13,259.01	119,128.90	3,267,636.01	-18,858.50	9,156,674.85	10,840,695.14	24,780,148.59
Total Liabilities, Equity and Current Surplus (Deficit):	10,389,035.02	33,317.08	119,128.90	3,358,364.23	11,071,454.04	9,156,674.85	10,840,695.14	44,968,669.26



Municipality of Skagway

Balance Sheet
Account Summary
As Of 09/30/2023

Category	200 - Health Clinic Fund	300 - Solid Waste Fund	400 - Water - Sewer Fund	500 - Port Fund	510 - Small Boat Harbor	Total
Asset						
100 - Cash	-508,958.68	-320,819.29	-121,762.02	7,750,686.14	1,521,831.62	8,320,977.77
104 - Investments	0.00	0.00	0.00	2,005,738.76	0.00	2,005,738.76
110 - Accounts Receivable	207,451.05	60,023.77	68,590.18	391,625.58	419,074.42	1,146,765.00
122 - Allowance For Doubtful Accounts	-58,238.02	-1,055.01	-1,430.27	0.00	-1,131.00	-61,854.30
130 - Inventory	48,877.01	0.00	116,781.52	0.00	0.00	165,658.53
150 - Capital Assets	9,897,820.68	7,154,873.85	29,776,162.67	16,640,944.14	30,110,039.54	93,579,840.88
160 - Accumulated Depreciation	-3,590,099.65	-4,095,502.57	-11,845,128.49	-164,315.33	-10,889,786.10	-30,584,832.14
190 - Deferred Outflow of Resources	618,139.45	93,081.72	205,080.60	108,000.00	93,181.38	1,117,483.15
Total Asset:	6,614,991.84	2,890,602.47	18,198,294.19	26,732,679.29	21,253,209.86	75,689,777.65
Liability						
200 - Accounts Payable	122,306.39	50,641.50	23,023.40	453,529.82	4,436.33	653,937.44
204 - Accrued Vacation and Sick Leave	46,682.99	15,182.05	13,665.99	22,392.77	39,992.94	137,916.74
215 - Accrued Expenses	-714.19	0.00	0.00	-6,030.00	0.03	-6,744.16
250 - Deferred Inflow of Resources	1,210,026.22	182,211.00	401,452.79	326,778.75	182,404.61	2,302,873.37
271 - Long-term Liabilities	0.00	0.00	0.00	32,123,129.05	0.00	32,123,129.05
Total Liability:	1,378,301.41	248,034.55	438,142.18	32,919,800.39	226,833.91	35,211,112.44
Equity						
750 - Fund Balance and Net Position	5,720,286.38	2,642,567.92	17,765,566.16	15,917,949.30	20,793,504.36	62,839,874.12
Total Total Beginning Equity:	5,720,286.38	2,642,567.92	17,765,566.16	15,917,949.30	20,793,504.36	62,839,874.12
Total Revenue	2,574,954.54	3,360,531.40	757,273.47	12,244,452.60	1,404,622.55	20,341,834.56
Total Expense	3,058,550.49	3,360,531.40	762,687.62	34,349,523.00	1,171,750.96	42,703,043.47
Revenues Over/Under Expenses	-483,595.95	0.00	-5,414.15	-22,105,070.40	232,871.59	-22,361,208.91
Total Equity and Current Surplus (Deficit):	5,236,690.43	2,642,567.92	17,760,152.01	-6,187,121.10	21,026,375.95	40,478,665.21
Total Liabilities, Equity and Current Surplus (Deficit):	6,614,991.84	2,890,602.47	18,198,294.19	26,732,679.29	21,253,209.86	75,689,777.65