

CITY OF UNALASKA
2025 BUDGET



CITY OF UNALASKA
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July 1, 2024

Mayor Vincent M. Tutiakoff, Sr.
Unalaska City Council Members
Residents of the City of Unalaska

Re: Fiscal Year 2025 Budget

Dear Mayor Tutiakoff, City Council Members and Residents of Unalaska:

My staff and I are pleased to present the City of Unalaska's Budget for Fiscal Year 2025 (FY25), which commences on July 1, 2024.

This budget message includes an overview of the philosophy with which we approached the development of the budget. It reflects and supports Council's FY25 Budget Goals and contains a summary of anticipated influences and impacts on the City's operations and planning in the near and long-term future.

The budget reflects our efforts to maintain current services while identifying cost savings where possible. It responds to Council's direction to attempt to keep non-personnel expenditure growth to less than five percent, and demonstrates our efforts to meet financial obligations in the face of increasing personnel and insurance costs and reduced funding from the State. Due to continued pressure to reduce the federal deficit and the State of Alaska's fiscal challenges, fewer state and federal dollars will be available. Combined, this puts more pressure on local resources to maintain infrastructure, fund schools, support community services, and advance important capital projects.

The general fund adopted budget includes revenues and expenditures of \$38,622,491 and \$36,588,304 respectively, which represents increases of 9.86% and 18.03% from FY24 budgeted revenue and expenditures, respectively.

Operating revenues in all fund types, including the general fund, special revenue funds, and enterprise funds, are projected to be \$82,460,804, less inter-fund transfers, which is an increase of 6.49% from last year's total operating revenues. Operating expenses for all fund types, excluding transfers, are projected to be \$87,634,005, which is an increase of 12.09% from last year's budgeted expenditures of \$78,178,930.

The FY25 capital project budget totals \$16,261,112, which is to be funded through various sources, and includes \$9,992,538 in grants and \$2,507,262 from the City's 1% Sales Tax Fund.

A complete list and more detailed information on funding for each of these projects, as well as the Capital and Major Maintenance Plan (CMMP) that was adopted on May 14, 2024, can be found behind the capital budget tab.

I. OVERVIEW

This document is designed to provide readers an overview of the City's FY25 financial picture that incorporates the factors that have influenced it, as well as the detail traditionally found in our budget. This budget message highlights selected changes in costs and levels of funding, identifies trends, and breaks out total revenues and expenditures in a single document.

II. GOALS

The following information highlights the various sets of goals and objectives that have been developed by the City and explains the ways these activities have influenced planning, performance and budgeting.

Community Visions for the Future: Unalaska 2011-2020 & Comprehensive Plan

The FY25 operating and capital budgets contain funding that address the goals and many of the recommended actions from the Community Visions study and Comprehensive Plan. The following is a list of some of the actions identified in the study and supported by expenditures in the City's FY25 budget:

1. **Support organizations that provide tourism development, health, arts, culture, education, the local women's shelter, drug and alcohol treatment and prevention, and the senior citizen nutrition program.** The Council awarded ten grant applications to local non-profit organizations for FY25 totaling \$2,397,146, due to extra funding for the IFHS Clinic from tobacco excise tax revenue in the amount of \$1,047,441 to cover the clinic's operating deficit.
2. **Continue ongoing work and planning with state and federal agencies for various airport and passenger terminal improvements.** The FY25 budget does not include any projects in the approved CMMP for the airport, however airport operating costs continue to put pressure on the airport's ability to operate at a breakeven point. The State of Alaska updated the Airport Master Plan for Unalaska, with particular attention to safety improvements for the runway, including the installation of a new Engineered Materials Arresting System (EMASS). We are awaiting a schedule for the implementation of the improvements.
3. **Continue lobbying efforts to reduce airfares and improve air service to Unalaska.** Air travel is the only way to reasonably access our island community. Direct, safe, reliable and affordable flights meeting regular and the peak seasonal demands of our community is critical. In an effort to improve air service, City officials continue to work with our lobbyists, air carriers, and both state and federal Departments of Transportation. Ravn and Aleutian Airways currently provide regular passenger air service to and from Anchorage.
4. **Maintenance of the City's water, sewer, and power utilities.** The City will continue to work to maintain our utilities and services. Master Plans have been developed for each utility.

Related major maintenance and specific capital improvements are included in the CMMP. This year's budget includes a water line installation project for Captains Bay Road that will resolve a 30 year leak, which of late has been nearly 50% of our daily treated water supply. The power utility is also working on maintenance to the electric distribution system, replenishing our supply of equipment including transformers, switching, and lines, and is working with contractors from Optimera to stabilize the electric grid throughout our community.

5. **Develop an energy plan for Unalaska with the goal to improve the grid reliability.** This endeavor includes working with Ounalashka Corporation to assess the viability for harnessing electricity from Makushin Volcano; improving the electrical distribution system by working with other island power producers to develop an electric cooperative; and installing other renewable energy sources to the grid, such as wind and solar to reduce the community's dependence on carbon fuels (diesel generators).
6. **Continue to encourage increased U.S. Coast Guard and state enforcement presence in Unalaska.** We continue to ensure U.S. Coast Guard representatives have information on our community in an effort to convince them to make Unalaska an accompanied duty station. Alternatively, we encourage the U.S. Coast Guard to consider offsetting the rotation of the Marine Safety Detachment so that half the team rotates in the summer and half the team rotates in the winter. This would help to maintain a level of continuity and community relationships.
7. **Support the work of the City's Historic Preservation Commission.** The Historic Preservation Commission continues to meet as needed. The HPC is working with the Bureau of Land Management to resolve ownership issues in the older area of our community that is experiencing disinvestment and aging structures, and how to fairly resolve nuisance issues presented from potentially dangerous buildings that have ownership problems arising from numerous family members inheriting property.
8. **Continue positive and educational interactions with the Unalaska City School District.** The Police and Fire Departments will continue to provide staff as needed for educational outreach and offer safety related classes. City staff also participates in the school's Career Fair each year, conducts tours of City Hall for students, and assists in lessons regarding the work of the City Council as requested. The City of Unalaska continues to fund the school districts at the full amount allowable under the law.
9. **Continue the City Council's Graduating Senior Scholarship Award Program.** Scholarships were again provided in FY25. Under the mayor and council section of the FY25 budget in the general fund, \$35,000 has been budgeted for the scholarship program. Any changes to the program need to be undertaken in February of 2025 in order to be in place by next year's graduation.
10. **Provide budget for annual Spring Clean-up Week through PCR.** The annual spring clean-up is a successful program for the City of Unalaska and the community due to the hard work of PCR and the community members.
11. **Continue to finance the removal of junk vehicles.** City staff in the past worked with a contractor to remove vehicles and scrap metal from the landfill. That contractor is no longer in business locally. Trident Seafoods is in the process of building a new seafood processing

facility at the end of Captains Bay, and has offered the City use of back-hauls on their supply barges in order to remove metal and junk vehicles from the landfill and from around the community. City staff is working with the Unalaska Trilateral Coalition to develop plans and programs to enable the city, community members and businesses the opportunity to dispose of metal and junk vehicles. The first barge opportunity through Trident will be in the summer of 2025.

12. **Develop a maintenance plan for all public facilities, roads and parks.** We strive to develop a long-range comprehensive plan to incorporate all maintenance plans. Until that time the plans listed below will remain in effect. The Road Improvement Plan established the foundation for annual maintenance of our streets and roads. Various maintenance plans have also been developed for water, wastewater and electric utilities and are updated as projects are completed and new equipment is put into service. The Ports Department maintenance plan was devised in 2006 and much of that plan, including underwater inspection and repair, has been adopted into routine practices.
13. **Continue park development and other recreational opportunities for residents.** PCR continues to develop recommendations for City Parks while also seeking grant funding to offset costs. PCR is in the midst of developing a 10-year master plan with the assistance of consultant Berry Dunn. The parks and recreation master plan will be incorporated to the City's Comprehensive Plan Update, which is planned for FY26.
14. **Continue to recruit citizens willing to serve on City boards, committees, and commissions.** The City posts vacancies on boards, committees, and commissions as they come open.

City Council Fiscal Goals for FY25

On February 13, 2024, as part of the budget process, through Resolution 2024-05, the City Council adopted fiscal goals for FY25. Listed below are the goals (*in italics*), each of which is followed by a brief summary of progress made and how that goal influenced development of the budget.

1. **Personnel.** *Any proposed increase to the total number of full-time equivalent (FTE) positions will be fully evaluated and justified during the budget approval work sessions.* **Goal met.** The total number of FTE positions was increased to 176.50 with Council approval during the budget process.
2. **General Fund Budgeted Surplus/Deficit.** *The General Fund operations will be budgeted without a deficit. The Council may appropriate additional funds from surplus to cover costs of capital projects.* **Goal met.** The General Fund operating budget is budgeted to be fully met by General Fund operating revenues.
3. **Proprietary Funding.** *Staff will continue to seek ways to balance budgets in the proprietary funds.* **Goal addressed.** All departments evaluated their budgets and made cuts where possible. Proprietary funds continue to require appropriation of Net Assets to balance their budgets, primarily related to capital projects and budgeted depreciation. In addition, airport operating costs continue to increase at a greater rate than revenues. We will continue to seek ways to balance these budgets. City owned housing is used as an incentive for recruitment and retention, therefore, while we conservatively budget operations and renovations, a gap in

funding will continue. Council will soon be presented the results of a community rent study and recommendations for changes to housing policies and increasing rents.

4. **Operating Expenses.**

- a. *The City Manager's proposed FY25 General Fund budget shall not increase more than 5 percent for non-personnel expenditures. **Goal not met.*** The total non-personnel operating expenditures for the general fund increased by 18.6%. The City increased School Support by 9.1%.
- b. *The total amount available to fund the Community Support Program grants will continue to follow the formula of up to 3.5% of the five-year average revenue for the General Fund and up to all of the Bed Tax Fund and Tobacco Tax balances for the most recent complete year. (Revenues do not include Other Financing Sources). **Goal addressed.*** The funding amount available to be awarded this year was calculated at \$1,931,807. Funding increased for a one-time grant to the IFHS Clinic, which raised total Community Support Grants to \$2,397,146.
- c. *City management shall continue to examine ways to reduce expenditures without significantly impacting the level and quality of services to the public. City management shall continue to examine ways to reduce inventory without significantly impacting the level and quality of services to the public. **Goals addressed.*** All department directors evaluated their budgets and made cuts where possible. We will continue to seek ways to balance budgets, reduce expenditures, seek grant opportunities, and improve our operational efficiencies.

5. **Fiscal Sustainability Plan.** The City Manager has proposed to initiate a Fiscal Sustainability Plan by hiring a financial consultant to work with the council to develop a comprehensive set of goals and objectives. This is response to the amount of attention City Council has spent on budgeting processes and discussions concerning ways to enhance transparency. Some objectives are already underway, while others have recently been discussed. The potential objectives include:

- a. Establishing a \$40M Permanent Fund – City Council has worked on this since 2021 and is poised to adopt policies this fiscal year.
- b. Establishing \$25M Rainy Day Fund – This is the next set of policy and management work to be done.
- c. CMMP process – Address some potential issues regarding establishing a budget based on past years, reducing the amount of time spent at public meetings debating the details of capital projects, and discontinuing our methodology that includes publicly notifying everyone what we budget for projects as this impacts the quality of bids we receive.

6. **Capital Projects.** The CMMP includes major maintenance, rolling stock and capital projects. City Staff worked together to prioritize items based on previously identified Council priorities, mandated or compliance issues, maintenance of existing infrastructure, and available grant funding. Staff will continue to seek ways to improve this process and our efficiencies. Council approved Resolution 2024-19 on May 14, 2024.

7. Revenues.

- a. *Proprietary fund rate studies will be completed every three years and presented to Council. **Goal addressed.*** Rate studies for all utilities were completed and results presented to Council in the spring of 2021. A new round of rate studies is planned for this fiscal year in keeping with the 3-year update strategy. This includes studies for electric, water, wastewater and solid waste.
 - b. The city owns 16 residential units and rents have not increased in more than 10 years, yet costs continue to increase. Council will soon be presented with the results of a community rent study, along with recommendations for changes to housing policies and rent increases.
 - c. *The millage rate will be reviewed annually to establish an appropriate millage rate to maintain infrastructure and operations. **Goal addressed.*** The current millage rate of 10.5 mills was approved by Resolution 2024-14 at the April 23, 2024 Council Meeting.
8. **Debt Service.** *The City will not incur new debt without appropriate analysis to show impacts to rates or taxpayers, and will not incur new debt unless the capital asset is eligible for a debt reimbursement program; is mandated by State or Federal government; or is needed to address life safety issues. The City may incur debt for its Proprietary Funds provided there is a documented plan to pay the debt through rate adjustments. **Goal addressed.*** No additional debt service is incurred with this budget.

III. HIGHLIGHTS

The Process

The process and the final budget document emphasize the development of the budget based on City Council goals and priorities.

The budget cycle began in October with review of last year's CMMP and budget goals, an estimate of funds available for capital projects, and the presentation of the budget calendar. In early 2024, Council finalized revenue projections (January) and adopted their budget goals (February). City departments completed their draft operating budgets in early February, and Council began the review of the FY25-33 CMMP.

The City Council set the FY25 property tax millage rate by Resolution 2024-14 on April 23, 2024; Determined the level of school funding by Resolution 2024-15 on April 23, 2024; and approved the CMMP by Resolution 2024-19 on May 14, 2024.

The first reading of the FY25 Budget Ordinance 2024-08 was on May 28, 2024, with public hearing, second reading and adoption by Council on June 11, 2024.

Future Improvements

We will continue to work on improving the budget document each year as we strive to achieve our goal of meeting current professional standards. In doing so, we will not only fine-tune the

information provided, we will ease navigation through the document and facilitate greater understanding of the City’s budget. We will continue to use planning documents and tools like annual council budget goals, long-term revenue forecasts to influence discussions and budget development. City Council recently passed a directive to the City Manager to examine how other communities similar in size to Unalaska prepare and present their annual operating budgets.

Local, State, and Federal Revenues

1. **Local Revenues.** Revenues for FY25 are projected to be \$80,913,739.
2. **Long-Range Fiscal Plan.** Staff will continue working on fiscal sustainability which includes long-range plans to address revenue and expenditure concerns as we move forward with meeting the goals of the community.
3. **State Revenues and Funding.** This year, the City received funding for the Captains Bay Road paving project through the State Department of Transportation Statewide Transportation Improvement Plan (STIP). Federal funding totals \$9,992,538 for this project, with a required local match of \$3,682,687.60. The State also provides funding to the City in the form of Payment in Lieu of Taxes (FY25 budget \$920,000), a Corrections Contract (\$627,065), Community Assistance funding (FY25 estimate of \$75,765) and Shared Fisheries Business Tax. The FY25 SFBT is not yet know; the FY24 payment was \$382,467.
4. **Power Cost Equalization.** The State’s Power Cost Equalization program has been debated and in question over the past few years. The purpose of the PCE Endowment is to provide a long-term sustainable funding source for power costs, which provides affordable levels of electricity in otherwise high-cost service areas of the state. Unalaska’s total FY25 PCE budget is \$741,250. The Alaska Municipal League advocates on behalf of municipalities to convince the legislature to continue these revenue sharing payments.
5. **PERS and TRS.** In setting the Defined Benefit Plan rates, the Alaska Retirement Management Board (ARMB) addressed compliance with Senate Bill 125, the PERS “cost-share” bill. In fiscal year 2008, the bill converted the PERS defined benefit plan to a cost-share plan, and provided for one integrated system of accounting for all employers. The bill established one uniform contribution rate of 22% for PERS employers, rather than separate contribution rates for each employer. The following table shows figures taken from the Alaska Department of Administration’s Retirement and Benefits website:

PERS/TRS Defined Benefit Plan Contribution Rates (PERS Tiers I/II/III and TRS Tiers I/II)		
	PERS	TRS
ARMB Adopted Rate	26.76%	28.59%
Employer Effective Rate	22.00%	12.56%

Personnel Costs

1. **Total Personnel Costs.** Total personnel costs for FY25 are projected at \$32,232,392, which represents an 8.8% increase from the FY24 total of \$29,611,716. Personnel costs include salaries and wages, payroll taxes, benefits, and other compensation. Detailed

positions and costs for each department are shown in the personnel portion of this budget.

2. **Salaries and Wages.** The salaries and wages line item for FY25 includes base pay rates and the City's costs of providing paid leave and holidays. Salaries and wages for all departments and funds are \$19,213,366 which is a 5.3% increase from FY24.
3. **Employee Payroll Taxes and Benefits.**
 - a. Employee payroll taxes and benefits include City contributions to state and federal payroll taxes, PERS, health insurance premiums, Workers' Compensation insurance, and union benefits. The cost for employee benefits included in the budget is \$13,018,927, an increase of 3.1% from FY24. Employee benefits represent 40.4% of total personnel costs.
 - b. City contributions for employees to the state PERS are budgeted at \$4,769,712.
 - c. Workers' Compensation insurance rates are based on a combination of base rates set by the National Council on Compensation Insurance, the City's experience modifier, and on total payroll. The City's experience modifier was unchanged, which equates to FY25 budgeted premium of \$377,170 based on a payroll estimated at \$19,213,366, which resulted in a \$34,970 increase from FY24.
 - d. The City budgeted \$337,000 for the Annual Travel Allowance for eligible employees in FY25.
 - e. The City continues to provide quality insurance benefits for eligible employees and their immediate family. Our standard insurance benefits include group medical, dental, vision and audio coverage for employees and dependents at no charge to the employee. The City also provides a \$50,000 life insurance policy for employees at no cost to the employee. Additional optional insurance benefits are provided at the employee cost.
4. **Budgeted Overtime.** Budgeted overtime for all departments for FY25 is \$1,016,840. We strive to keep overtime at a minimum; however, these costs are typically emergency and weather dependent.
5. **Pension Liability Reporting.** Beginning in FY15, two new Governmental Accounting Standards Board (GASB) Statements changed the way the City reports their estimated future pension liability: GASB 67 – *Financial Reporting for Pension Plans* and GASB 68 – *Accounting and Financial Reporting for Pensions*.
6. **Postemployment Benefits Other Than Pensions (OPEB).** Beginning in FY18, a new Governmental Accounting Standards Board (GASB) Statement changed the way the City reports their estimated future OPEB liability.

Insurance Costs and Trends

Every January, the Administration Department prepares a budget for the City's expected liability, property, casualty, marine and workers' compensation insurance premiums. A budget is prepared using many factors, including: estimated insurance market rates provided by the City's broker;

estimated City revenues and payroll; the City’s loss history; the City’s workers’ compensation experience modifier; the value of city property; and vehicles and equipment to be added in FY25.

The insurance market continues to be hard for most lines of insurance, with expected increases across all lines. Reinsurance has been a primary driver of insurance costs with 58% of all insurance premiums due to reinsurance. Below is a comparison of expiring FY24 premiums and FY25 budget estimates:

COVERAGE	FY24 Expiring Premium	FY25 Budget Estimate	Percentage Increase
Property	\$585,689.88	\$789,888.00	34.89%
DIC (Earthquake & Flood)	\$515,000.00	\$635,056.00	23.31%
Liability	\$517,434.85	\$537,401.51	29.14%
Workers Compensation	\$305,039.57	\$366,650.00	20.19%
Marine	\$134,357.00	\$166,602.68	24%

Property Premiums include property, earthquake & flood, mobile equipment and crime coverage. Property coverages are based on value of property, loss history and rates. The higher costs are due to an increase in property values and higher rates.

Liability premiums encompass general liability, law enforcement liability, employment liability, cyber liability and auto liability. Liability coverages are influenced by changes in payroll, loss history and rates. Liability rates increased primarily due to increases in general liability and employment liability coverage costs.

Workers Compensation rates may experience a substantial increase due to payroll increases which will be most likely tempered by the City’s lower experience modifier due to decreased work-related injury claims.

Marine Coverage includes the rescue vessel and layers of marine liability. Marine insurance coverage is based on Ports revenue and loss history. The Port has an excellent loss history and the estimated 24% premium increase is due to an expected increase in rates.

The City receives premium discounts from its insurer, Alaska Public Entity Insurance (APEI), for submitting proof of training, sprinkler inspection certificates, safety committee minutes, etc. This year the discount is expected to be about \$40,000.

Over the past year and a half, the two Alaska public entity insurance pools, the Alaska Municipal League Joint Insurance Association (AMLJIA) and APEI, have been discussing the idea of merging into one insurance pool. An interim organization called Alaska Public Risk Alliance (APRA) was formed and has been doing the actuarial and legal review required to merge. In the fall of 2024, both entities’ boards will decide whether or not to approve the merger. If approved by the boards, then the members of both insurance pools would vote, with two-thirds of the voting membership needed to approve the merger. If the merger is approved, APRA would begin operation for the FY26 insurance renewal cycle. If not approved, APEI and AMLJIA would remain as separate insurance pools.

The Capital and Major Maintenance Plan

Title VI of the Unalaska City Code requires the City Manager to submit a five-year capital improvement plan and budget of the proposed projects each year in conjunction with the City's operating budget. In 2020, the City began adopting a 10-year capital improvement plan. Annually, the City Council adopts this plan, called the Capital and Major Maintenance Plan (CMMP), to help identify needs and set spending priorities for the coming 10-year period. The first year of the plan supports the capital budget, and the following years show anticipated timing and costs for capital improvement projects, projected infrastructure and equipment maintenance or replacement needs. Each component of the CMMP is designed to identify and prioritize various needs and expected expenditure levels. With the addition of a 10-year financial forecast in the budget document, the CMMP will also provide information on financial trends that may help identify financial problems well before they occur.

The City's capitalization threshold remains at \$50,000 for the General Fund and \$10,000 for the proprietary funds. Major maintenance projects that exceed the \$50,000 threshold are included in the CMMP. With personnel changes in Public Works and Facilities Maintenance, we are now beginning to devise a 5-year maintenance plan, focusing on maintaining the facilities we have as opposed to new construction. We hope to expand that to a 10-year plan in the future. To support that plan, in FY25 the CMMP contains funding to complete a study of all roofs on city facilities.

School Funding

The Unalaska City School District's FY25 budget request to the City for \$5,996,810 was approved by council at their meeting on April 23, 2024. The district's request includes the required general fund appropriation of \$4,351,810 at the maximum rate allowed, and \$1,645,000 in funding beyond the set funding cap.

Proprietary Funds Synopsis

According to the Governmental Financial Reporting Model, proprietary funds may be used to report any activity for which a fee is charged to external users for goods and services. A given activity must be accounted for in an enterprise fund if it meets any of the following criteria, in the context of its principal revenue source: debt issued backed solely by fees and charges; a legal requirement to recover the costs of services, including capital costs such as depreciation or debt service; or a local government's policy that all costs are recovered through user fees and charges, including capital costs, such as depreciation or debt service.

It is important to note the goal for the proprietary or enterprise funds is to break even. If proprietary funds are required to be established as outlined above, it is the intent that the funds would break even through the use of user fees and service charges. One benefit of proprietary funds is that they can demonstrate what portion of costs are covered by user fees and to identify the level of subsidies provided. This approach can be useful because it focuses attention on the costs of providing a specific service and highlights the portion of those costs paid by taxpayers.

Considering the above, the City's proprietary funds typically do not operate at a profit, rather utilizing Unrestricted Net Position when possible to absorb losses. Annually, each utility is requested to implement cost controls and generate operational efficiencies in order to improve the overall performance of the utility.

The City's utilities undergo a rate study every four or five years to ascertain that consumer rates are appropriate for each utility's operations. In an effort to help reduce rate increases, General Funds can be used to subsidize proprietary funds if needed, with the ultimate goal of using rates to fund the operation of those funds. The following summarizes the health of each proprietary fund.

1. **Electric Fund** – Revenues are projected at \$18,005,979 which is a decrease of \$319,309 over 2024 of \$18,325,288. Budgeted operating expenses are \$24,653,997, resulting in a budgeted operating deficit of \$6,648,018. Rates in this fund are directly linked to the cost of fuel, and will fluctuate as fuel costs rise or fall.
2. **Water Fund** – The fund has been traditionally stable over the years. Revenues are projected at \$2,410,448 which is an increase of \$141,420 over last year's budget of \$2,269,028. Budgeted operating expenses are \$3,758,321, resulting in a budgeted operating deficit of \$1,347,873.
3. **Wastewater Fund** – Revenues are projected at \$3,186,889, which is an increase of \$415,723 over last year's budget of \$2,771,166. Budgeted operating expenses are \$4,338,637, resulting in a budgeted operating deficit of \$1,151,749.
4. **Solid Waste Fund** – Revenues are projected at \$3,520,588, which is an increase of \$526,678 or 4.5% over last year's budget of \$2,993,910. Budgeted operating expenses are \$4,388,400, resulting in a budgeted operating deficit of \$867,812. Rates have increased steadily through the years, but due to the requirements for closure, post-closure care and depreciation, it is expected that the Solid Waste Fund will continue to operate at a deficit.
5. **Ports & Harbors Fund** – Operating revenues are projected at \$10,072,930 which is an increase of \$845,214 from last year's budget of \$9,227,716. Budgeted operating expenses are \$11,830,459, resulting in a budgeted operating deficit of \$1,757,529.
6. **Airport Fund** – Revenues are projected at \$549,508 which is a small decrease from the prior year. Budgeted operating expenses are \$1,038,152, resulting in a budgeted operating deficit of \$477,644.
7. **Housing Fund** – Revenues are projected at \$251,971 which is a decrease over the prior year without the general fund supplement of \$300,000. Budgeted operating expenses are \$942,493, resulting in a budgeted operating deficit of \$690,522.

IV. SUMMARY

Long-term planning and progress reporting are key components of performance accountability in local government. We plan for FY26 to develop the next evolution of the City of Unalaska's Comprehensive Plan. We will continue our work on master plans for the City's utilities that will identify and assess these infrastructure assets, prepare us for regulatory changes, develop replacement schedules, and map a path toward better management and improved financial performance.

The City of Unalaska is fortunate to have money in reserve for emergencies, and our community has truly benefited from commercial fisheries. Elected officials and policymakers reinvested these revenues in the community for the benefit of residents, fisherman, visitors, seasonal workers, and many others who visit. Assets the City acquired in the past must be maintained. Costs continue to rise, and both State and Federal funding sources are in flux. If the State Legislature fails to address the revenue shortfalls, we can expect further declines in State support. Changes in state and federal fisheries and wildlife management regulations have the potential to further strain our local economy. In addition, our economy, while diverse in that we process many species of fish, is still a single-source, resource-extraction-based economy. We need to develop ways to invest in the future for the time when fisheries and the related cyclical revenues take an inevitable downturn.

On July 1, 2024, the FY25 budget will turn public dollars into the public services that reflect the community's goals and meet the budget goals set by the City Council.

Finally, my staff and I would like to thank Mayor Tutiakoff, City Council Members, and community members for their advice and work in preparing the City of Unalaska's FY25 Operating and Capital Budgets.

Sincerely,

CITY OF UNALASKA



William Homka
City Manager

CITY OF UNALASKA
UNALASKA, ALASKA

ORDINANCE 2024-08

**AN ORDINANCE OF THE UNALASKA CITY COUNCIL ADOPTING THE FISCAL
YEAR 2025 OPERATING AND CAPITAL BUDGET FOR THE CITY OF UNALASKA.**

BE IT ENACTED BY THE UNALASKA CITY COUNCIL AS FOLLOWS:

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

Section 2. Effective Date: This ordinance becomes effective July 1, 2024

Section 3. Content: The following sums of money as may be needed or deemed necessary to defray expenses and liabilities of the City of Unalaska are hereby appropriated for municipal purposes and objects of the City of Unalaska hereinafter specified for the fiscal year 2025, July 1, 2024 to June 30, 2025 for the operating section, and for the duration of the project for the capital section. Adoption of this ordinance recognizes that funds are appropriated at the department level or capital project level and as outlined below. The presentation shown (by function: general government, public safety, etc.) is the authorized legal level of control. Composition of these figures is explained in the full detail budget document.

I. OPERATING BUDGET

A. General Fund

	<u>Amount</u>	<u>Percentage</u>
Revenues:		
Taxes	\$ 22,720,000	58.8%
Intergovernmental	12,338,341	31.9%
Charges for Services	258,450	0.7%
Investment Income	3,000,000	7.8%
Other Revenues	303,200	0.8%
Other Financing Sources	2,500	0.0%
Appropriated Fund Balance	-	0.0%
Total revenue	<u>\$ 38,622,491</u>	<u>100.0%</u>

Expenditures:

	<u>Amount</u>	<u>Percentage</u>
General Government		
Mayor & Council	\$ 556,879	1.5%
City Administration	3,038,443	8.3%
City Clerks	699,496	1.9%
Finance	2,836,077	7.8%
Planning	852,150	<u>2.3%</u>
Total General Government	<u>7,983,045</u>	<u>21.8%</u>
Public Safety (Police, Fire)	8,997,922	24.6%
Public Works	6,962,085	19.0%
Parks, Culture & recreation	4,428,737	12.1%
Grants to Non-Profits	1,219,705	3.3%
Education Support	5,996,810	16.4%
Capital Outlay	400,000	1.1%
Transfers to Other Funds		
Transfers to Govt Capital Projects	600,000	1.6%
Transfers to Enterprise Capital Projects	-	<u>0.0%</u>
Total transfers	<u>600,000</u>	<u>1.6%</u>
Total expenditures and transfers	<u>\$ 36,588,304</u>	<u>100.0%</u>

B. Special Revenue Funds

	<u>Revenues</u>	<u>Expenditures/ Transfers</u>	<u>Appropriated Fund Balance</u>
1% Sales Tax Fund	\$ 4,890,000	\$ 2,507,262	\$ -
Bed Tax Fund	175,000	-	-
E911 Enhancement	75,000	22,850	-
Tobacco Tax	700,000	1,177,441	477,441
Total Special Revenue Funds	<u>\$ 5,840,000</u>	<u>\$ 3,707,553</u>	<u>\$ 477,441</u>

C. Proprietary Funds

	<u>Revenues/ Transfers in</u>	<u>Expenditures/ Transfers</u>	<u>Appropriated Net Assets</u>
Electric Fund	\$ 18,005,979	\$ 24,653,997	\$ 6,648,018
Water Fund	2,410,448	3,758,321	1,347,873
Wastewater Fund	3,186,889	4,338,638	1,151,749
Solid Waste Fund	3,520,588	4,388,400	867,812
Ports & Harbors Fund	10,072,930	11,830,459	1,757,529
Airport Fund	549,508	1,027,152	477,644
Housing Fund	251,971	942,493	690,522
Total Proprietary Funds	<u>\$ 37,998,313</u>	<u>\$ 50,939,460</u>	<u>\$ 12,941,147</u>

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

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on June 11, 2024


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Estkären P. Magdaong
City Clerk



PRINCIPAL EXECUTIVE OFFICERS

Unalaska City Council

Mayor	Vincent Tutiakoff, Sr.
Vice Mayor	Alejandro Tungul
Council Member	Daneen Looby
Council Member	Darin Nicholson
Council Member	Anthony Longo
Council Member	Shari Coleman
Council Member	Thomas Bell

City Management

City Manager	William Homka
Deputy City Manager	Marjorie Veeder
City Clerk	Estkarlen Magdaong
Finance Director	Patricia Soule
Parks, Culture, and Recreation Director	Roger Blakeley
Planning Director	Cameron Dean
Ports and Harbors Director	Peggy McLaughlin
Police Chief	Kim Hankins
Fire Chief	Ben Knowles
Public Works Director	Scott Brown
Acting Public Utilities Director	Erik Hernandez

Special Services

Attorney	Munson, Cacciola, & Severin, LLP
Auditors	BDO LLP

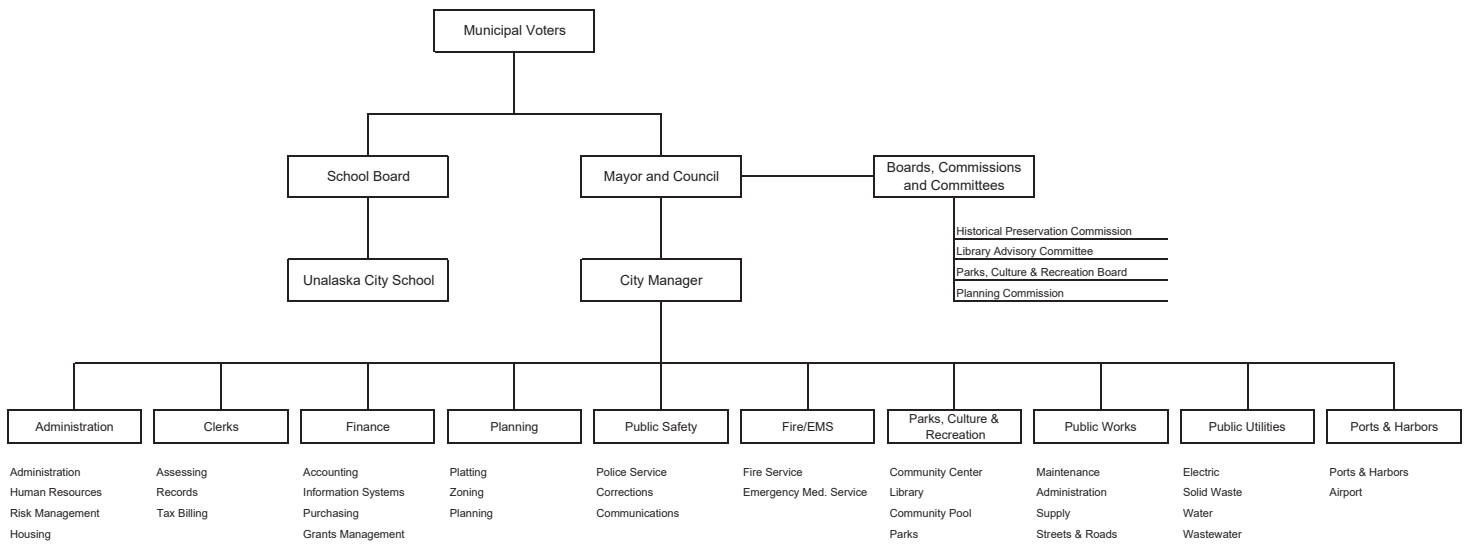
School Board

President	David Gibson
Member	Kerry Mahoney
Member	Brian Rankin
Member	Amanda Schmahl
Member	Trever Shaishnikoff

School Officials

Superintendent	Kim Hanisch
Secondary Principal	Carly Morris
Elementary Principal	Riley Spetz
Business Manager	Leticia Holloway

City of Unalaska Organizational Chart



OVERVIEW OF GENERAL FUND

City of Unalaska
FY2025 General Fund Budget Summary
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
REVENUES						
Raw Seafood Tax	5,267,871	6,360,295	4,180,814	4,000,000	4,000,000	0.00%
AK Fisheries Business	3,747,582	3,973,545	4,689,418	3,470,000	4,000,000	15.27%
AK Fisheries Resource Landing	4,386,842	4,971,744	4,963,063	5,600,000	5,900,000	5.36%
Property Taxes	7,180,520	7,744,455	7,360,466	8,809,809	9,100,000	3.29%
Sales Tax	7,096,330	9,039,203	10,219,951	9,781,800	9,500,000	(2.88%)
Investment Earnings	473,253	(3,016,476)	3,032,076	1,000,000	3,000,000	200.00%
Other Revenues	3,030,593	3,429,990	4,184,648	2,510,899	3,122,491	24.36%
Total Operating Revenues	31,182,990	32,502,757	38,630,435	35,172,508	38,622,491	9.81%
EXPENDITURES						
Mayor & Council	282,017	369,901	359,744	624,255	556,879	(10.79%)
City Administration	1,709,709	1,939,346	2,103,187	2,476,499	3,038,443	22.69%
City Clerk	486,878	551,096	596,107	666,946	699,496	4.88%
Finance	1,848,924	2,005,558	1,942,487	2,413,193	2,836,077	17.52%
Planning	587,128	673,609	414,665	822,936	852,150	3.55%
Public Safety	4,587,369	4,843,930	4,632,439	6,140,669	6,453,378	5.09%
Fire & EMS	1,324,458	1,518,922	1,460,024	1,775,967	2,544,544	43.28%
Public Works	5,633,208	5,885,970	5,950,761	6,515,110	6,962,085	6.86%
Parks, Culture & Recreation	3,005,003	3,306,681	3,633,456	4,092,536	4,428,737	8.21%
Community Grants	1,101,725	1,134,368	1,134,636	1,166,000	1,219,705	4.61%
School Support	4,344,274	4,699,189	5,004,910	5,495,242	5,996,810	9.13%
Total Operating Expenditures	24,910,694	26,928,572	27,232,417	32,189,352	35,588,303	10.56%
Net Operating Surplus	6,272,296	5,574,185	11,398,018	2,983,155	3,034,188	
Capital Outlay and Transfers						
Capital Outlay	274,466	177,545	460,404	1,368,967	400,000	(70.78%)
Transfers To Capital Projects	1,549,764	1,464,489	3,229,807	1,817,955	600,000	(67.00%)
Transfers To Proprietary Funds	-	-	-	300,000	-	(100.00%)
Transfers To Proprietary Capital	(129,492)	3,356,100	3,494,500	252,224	-	(100.00%)
	1,694,739	4,998,134	7,184,711	3,739,146	1,000,000	(73.26%)
Net Surplus (Deficit)	4,577,557	576,051	4,213,307	(755,991)	2,034,188	
Appropriated Fund Balance	-	-	-	724,341	-	(100.00%)
General Fund Net	4,577,557	576,051	4,213,307	(31,650)	2,034,188	

	Personnel Expenses	Operating Expenses	Capital Expenses	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Mayor & Council	49,559	507,320	-	-	556,879	1.55%
City Administration	1,261,737	1,776,706	-	-	3,038,443	8.44%
City Clerk	579,156	120,340	-	-	699,496	1.94%
Finance	1,743,304	1,390,229	-	(297,456)	2,836,077	7.88%
Planning	738,980	113,170	-	-	852,150	2.37%
Public Safety	5,673,686	779,692	90,000	-	6,543,378	18.18%
Fire & EMS	1,828,899	715,645	-	-	2,544,544	7.07%
Public Works	4,941,211	2,020,874	310,000	-	7,272,085	20.21%
Parks, Culture & Recreation	3,324,380	1,104,357	-	-	4,428,737	12.31%
Other Expenses	-	-	-	7,216,515	7,216,515	20.05%
Total Operating Expenditures	20,140,912	8,528,332	400,000	6,919,059	35,988,303	

City of Unalaska
FY2025 General Fund Budget Summary
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Non-personnel Operating Expense						
Mayor & Council	223,456	315,997	311,807	573,300	507,320	(11.51%)
City Administration	849,703	950,855	1,131,366	1,376,727	1,776,706	29.05%
City Clerk	52,908	72,769	77,247	111,615	120,340	7.82%
Finance	747,004	889,633	674,848	795,941	1,092,773	37.29%
Planning	37,815	95,407	38,965	107,920	113,170	4.86%
Public Safety	366,802	582,377	400,185	681,935	779,692	14.34%
Fire & EMS	329,213	323,797	305,992	399,980	715,645	78.92%
Public Works	1,664,488	1,766,595	1,426,449	1,885,388	2,020,874	7.19%
Parks, Culture & Recreation	805,326	872,545	877,068	1,055,753	1,104,357	4.60%
	5,076,715	5,869,975	5,243,927	6,988,559	8,230,876	17.78%
	48.25%	50.16%	46.07%	51.20%	53.28%	
Other Expense						
Community Grants	1,101,725	1,134,368	1,134,636	1,166,000	1,219,705	4.61%
School Support	4,344,274	4,699,189	5,004,910	5,495,242	5,996,810	9.13%
	5,445,999	5,833,557	6,139,546	6,661,242	7,216,515	8.34%
	51.75%	49.84%	53.93%	48.80%	46.72%	
Total General Fund Operating Exp.	10,522,714	11,703,532	11,383,473	13,649,801	15,447,391	13.17%

GENERAL FUND REVENUES

City of Unalaska
FY2025 General Fund Budget Detail
Revenues
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Taxes						
01010040 - 41110 Real Property Tax	4,759,218	4,737,374	4,978,177	6,029,591	6,100,000	1.17%
01010040 - 41120 Personal Property Tax	2,421,302	3,007,081	2,382,289	2,780,218	3,000,000	7.91%
01010040 - 41310 City Sales Tax	7,096,330	9,039,203	10,219,951	9,781,800	9,500,000	(2.88%)
01010040 - 41410 Raw Seafood Tax	5,267,871	6,360,295	4,180,814	4,000,000	4,000,000	- %
01010040 - 41911 Real Property Tax P&I	40,298	27,309	41,142	30,000	30,000	- %
01010040 - 41912 Personal Property Tax P&I	16,130	59,285	11,947	20,000	30,000	50.00%
01010040 - 41930 Gen Sales and Use Tax P&I	42,179	120,945	52,066	25,000	40,000	60.00%
01010040 - 41941 Raw Seafood Tax Penalty / Int	8,595	6,038	8,166	10,000	20,000	100.00%
Total Taxes	19,651,921	23,357,530	21,874,552	22,676,609	22,720,000	0.19%
Intergovernmental						
01010041 - 42350 State Shared Revenue	76,545	94,620	174,310	75,441	120,000	59.06%
01010041 - 42351 Fisheries Business Tax	3,747,582	3,973,545	4,689,418	3,470,000	4,000,000	15.27%
01010041 - 42352 Fisheries Resource Land Tax	4,386,842	4,971,744	4,963,063	5,600,000	5,900,000	5.36%
01010041 - 42353 Motor Vehicle License Tax	89,235	66,315	69,299	60,000	60,000	- %
01010041 - 42354 Alcoholic Beverage Tax	-	-	3,700	17,000	17,000	- %
01010041 - 42355 PERS Nonemployer Contribution	704,082	666,921	229,771	320,860	529,229	64.94%
01010041 - 42390 State PILT	916,649	931,935	957,171	900,000	920,000	2.22%
01011041 - 42151 DMV Commissions	37,357	43,522	49,437	45,000	50,000	11.11%
01011041 - 42155 Corrections Contract	431,207	432,187	627,065	432,207	627,065	45.08%
01011041 - 42198 Other Grants-DPS	-	-	159,976	-	-	- %
01012041 - 42101 Fed FCC Universal Srv Grant O	68,256	68,256	68,256	50,000	54,059	8.12%
01012041 - 42170 AK Public Library Assistance	7,000	7,000	7,000	7,000	7,000	- %
01012041 - 42171 IMLS Library Grant	6,000	-	6,000	6,000	6,000	- %
01012041 - 42172 OWL Library Grant	38,304	38,304	38,304	40,000	45,738	14.35%
01012041 - 42198 Other Grants-Library	-	6,000	-	-	-	- %
01012041 - 42199 Misc State Operating Grant PCR	-	1,163	1,198	2,250	2,250	- %
01013541 - 42152 Debt Reimbursements Grants	-	-	281,197	-	-	- %
Total Intergovernmental	10,509,059	11,301,513	12,325,165	11,025,758	12,338,341	11.90%
Charges for Services						
01010142 - 43130 Zoning and Subdivision Fees	1,035	2,350	50	3,000	2,000	(33.33%)
01010142 - 43140 Printing / Duplicating Service	-	-	9	-	-	- %
01010142 - 43190 Other and Late Fees	33,168	516,845	30,248	20,000	20,000	- %
01011042 - 43211 Impound Yard Storage Fees	-	-	3,045	250	250	- %
01011042 - 43212 Police Civil Service	350	400	350	500	500	- %
01011042 - 43250 Ambulance Service Fees	29,615	33,015	49,570	25,000	30,000	20.00%
01011042 - 43260 Animal Control / Shelter Fees	-	25	145	100	500	400.00%
01012042 - 43710 Facility Passes	41,877	95,920	101,866	99,500	110,000	10.55%
01012042 - 43720 Program Fees	25,317	46,969	55,505	65,000	68,000	4.62%
01012042 - 43740 Facility Rental Fees	4,693	3,785	5,902	6,000	6,500	8.33%
01012042 - 43750 Equipment Rental Fees	11,120	997	1,370	500	500	- %
01012042 - 43760 Other PCR Fees	3,878	5,624	6,649	4,000	5,500	37.50%
01012042 - 43770 Library Fees	8,135	10,185	8,317	11,700	8,500	(27.35%)
01012042 - 43771 Passport Fees (libry)	2,158	3,745	5,355	4,000	5,000	25.00%
01012042 - 43772 Library Postage Fee	373	875	1,375	300	1,200	300.00%
Total Charges for Services	161,719	720,734	269,755	239,850	258,450	7.75%
Investment Income						
01010043 - 47110 Interest Revenue	3,612,645	1,799,408	2,094,631	1,000,000	3,000,000	200.00%
01010043 - 47120 Incr (Decr) FMV Investments	(3,139,392)	(4,815,883)	937,444	-	-	- %
Total Investment Income	473,253	(3,016,476)	3,032,076	1,000,000	3,000,000	200.00%

City of Unalaska
FY2025 General Fund Budget Detail
Revenues
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Other						
01010047 - 45110 Business Licenses and Permits	11,495	11,570	13,836	12,000	12,000	- %
01010047 - 45210 Building Permits	2,600	2,575	1,925	2,500	2,500	- %
01010047 - 45220 Taxi Permits	3,030	1,650	1,560	2,500	2,500	- %
01010047 - 45230 Animal Licenses	125	125	185	200	200	- %
01010047 - 46210 Forfeits	6,564	8,345	8,032	2,500	6,000	140.00%
01010047 - 47210 Tideland Rent	303,750	74,598	485,741	175,000	250,000	42.86%
01010047 - 47220 Land Rent	8,015	36,815	60,415	20,000	30,000	50.00%
01012047 - 47400 Contrb & Donate / Prv Sources	1,458	3,778	3,292	13,091	-	(100.00%)
Total Other	387,038	139,457	574,986	227,791	303,200	33.10%
Other Financing Sources						
01010048 - 49210 Sale of Fixed Assets	-	-	28,903	2,500	2,500	- %
01010048 - 49410 Other	-	-	525,000	-	-	- %
Total Other Financing Sources	-	-	553,903	2,500	2,500	- %
Non-recurring Revenues						
01010049 - 49900 Appropriated Fund Balance	-	-	-	724,341	-	(100.00%)
Total Non-recurring Revenues	-	-	-	724,341	-	(100.00%)
Total General Fund Revenues	31,182,990	32,502,757	38,630,435	35,896,849	38,622,491	7.59%

MAYOR & COUNCIL

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

Mayor & Council	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Council						
01020151 - 51100 Salaries and Wages	50,275	46,296	41,900	44,400	44,400	- %
01020151 - 52200 FICA & Medicare Emplr Match	3,847	3,588	3,205	3,397	3,397	- %
01020151 - 52300 PERS Employer Contribution	4,287	3,908	2,730	3,012	1,606	(46.68%)
01020151 - 52500 Workers Compensation	152	112	102	146	156	6.85%
Total Personnel Expenses	58,561	53,905	47,938	50,955	49,559	(2.74%)
01020152 - 53260 Training Services	695	2,590	1,700	31,000	31,000	- %
01020152 - 53300 Other Professional Svs	147,140	147,250	147,250	150,000	150,000	- %
01020152 - 55310 Telephone / Fax/ TV	5,174	1,812	279	1,000	1,000	- %
01020152 - 55902 Printing and Binding	1,034	1,214	128	1,300	1,500	15.38%
01020152 - 55903 Travel and Related Costs	100	51,169	55,371	94,300	94,300	- %
01020152 - 55906 Membership Dues	9,139	10,103	11,515	10,650	10,700	0.47%
01020152 - 55999 Other	242	297	0	2,250	2,250	- %
01020152 - 56100 General Supplies	1,992	41,227	40,350	115,000	115,000	- %
01020152 - 56120 Office Supplies	115	46	525	500	500	- %
01020152 - 56310 Food/Bev/Related for Programs	-	0	0	500	500	- %
01020152 - 56320 Business Meals	-	(1,610)	3,682	3,000	3,000	- %
01020152 - 56330 Food/Bev/Related Emp Apprctn	458	764	817	1,000	1,000	- %
01020152 - 56400 Books and Periodicals	126	0	10	500	500	- %
01020152 - 58498 Council Sponsorships Contngnc	6,550	6,550	2,880	15,000	15,000	- %
01020152 - 58499 Council Sponsorships - Planned	50,692	54,584	47,300	147,300	81,070	(44.96%)
Total Operating Expenses	223,456	315,997	311,807	573,300	507,320	(11.51%)
Total Council	282,017	369,901	359,744	624,255	556,879	(10.79%)

CITY ADMINISTRATION

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
City Administration						
City Manager's Office						
01020251 - 51100 Salaries and Wages	169,763	206,978	116,503	178,278	202,193	13.41%
01020251 - 51200 Temporary Employees	-	15,410	118,590	0	0	- %
01020251 - 51300 Overtime	50	281	730	1,000	1,000	- %
01020251 - 52100 Health Insurance Benefit	35,995	48,871	41,411	53,179	56,910	7.02%
01020251 - 52200 FICA & Medicare Emplr Match	11,894	13,063	18,040	13,180	14,486	9.91%
01020251 - 52300 PERS Employer Contribution	44,497	51,473	26,989	44,195	52,181	18.07%
01020251 - 52400 Unemployment Insurance	621	893	1,019	752	795	5.72%
01020251 - 52500 Workers Compensation	430	449	550	529	567	7.18%
01020251 - 52900 Other Employee Benefits	80	40	40	80	254	217.50%
Total Personnel Expenses	263,330	337,458	323,873	291,193	328,386	12.77%
01020252 - 53260 Training Services	-	525	2,220	1,000	3,000	200.00%
01020252 - 53264 Education Reimbursement	-	3,078	6,156	7,695	0	(100.00%)
01020252 - 53300 Other Professional Svs	51,000	63,279	54,060	51,000	326,000	539.22%
01020252 - 54230 Custodial Services/Supplies	52,705	55,048	55,900	57,000	58,500	2.63%
01020252 - 54300 Repair/Maintenance Services	206	207	345	500	500	- %
01020252 - 54410 Buildings/Land Rental	141	154	154	200	200	- %
01020252 - 55310 Telephone/Fax/TV	2,703	4,548	5,474	5,000	4,000	(20.00%)
01020252 - 55901 Advertising	-	3,450	0	1,625	1,625	- %
01020252 - 55902 Printing and Binding	-	0	0	0	0	- %
01020252 - 55903 Travel and Related Costs	-	12,483	17,577	20,000	26,000	30.00%
01020252 - 55905 Postal Services	675	65	124	300	300	- %
01020252 - 55906 Membership Dues	1,094	2,579	1,549	1,500	1,500	- %
01020252 - 55908 Employee Moving Costs	-	0	0	16,000	0	(100.00%)
01020252 - 56100 General Supplies	3,217	1,030	1,708	3,000	3,000	- %
01020252 - 56101 Safety Related Items	-	0	32	0	0	- %
01020252 - 56120 Office Supplies	1,584	93	1,085	1,509	1,500	(0.62%)
01020252 - 56150 Computer Hardware / Software	150	0	0	200	200	- %
01020252 - 56160 Uniforms	-	0	0	200	200	- %
01020252 - 56260 Gasoline for Vehicles	719	906	953	1,000	1,000	- %
01020252 - 56320 Business Meals	-	17	993	800	3,000	275.00%
01020252 - 56330 Food/Bev/Related Emp Apprctn	10,347	8,579	9,603	9,000	9,000	- %
01020252 - 56400 Books and Periodicals	1,095	1,095	1,095	1,200	1,200	- %
Total Operating Expenses	125,637	157,136	159,029	178,729	440,725	146.59%
Total City Manager's Office	388,966	494,594	482,902	469,922	769,111	63.67%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

City Administration	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Administration						
01020351 - 51100 Salaries and Wages	360,338	380,525	414,462	492,028	573,793	16.62%
01020351 - 51300 Overtime	343	1,036	1,689	1,164	1,182	1.55%
01020351 - 52100 Health Insurance Benefit	94,779	128,931	120,686	152,872	162,556	6.33%
01020351 - 52200 FICA & Medicare Emplr Match	28,483	29,032	31,881	37,337	43,035	15.26%
01020351 - 52300 PERS Employer Contribution	101,188	108,280	75,948	121,485	148,376	22.14%
01020351 - 52400 Unemployment Insurance	1,856	2,068	2,287	2,166	2,268	4.71%
01020351 - 52500 Workers Compensation	1,016	881	875	1,287	1,379	7.15%
01020351 - 52900 Other Employee Benefits	200	280	120	240	762	217.50%
Total Personnel Expenses	596,677	651,033	647,949	808,579	933,351	15.43%
01020352 - 53230 Legal Services	133,611	100,303	105,609	115,000	110,000	(4.35%)
01020352 - 53240 Engineering/Architectural Svs	11,500	0	13,536	0	0	- %
01020352 - 53260 Training Services	1,806	18,389	3,083	21,000	21,000	- %
01020352 - 53264 Education Reimbursement	223	0	0	1,500	1,500	- %
01020352 - 53300 Other Professional Svs	45,871	42,720	14,095	240,000	225,000	(6.25%)
01020352 - 53410 Software / Hardware Support	-	1,931	0	0	0	- %
01020352 - 53490 Other Technical Services	-	0	0	3,000	3,000	- %
01020352 - 54110 Water / Sewerage	2,358	2,361	2,572	2,400	2,550	6.25%
01020352 - 54210 Solid Waste	4,349	4,832	4,510	5,000	6,000	20.00%
01020352 - 54230 Custodial Services/Supplies	-	1,745	0	0	0	- %
01020352 - 54410 Buildings / Land Rental	141	154	154	0	200	- %
01020352 - 55200 General Insurance	405,755	493,298	678,517	655,674	812,711	23.95%
01020352 - 55310 Telephone/Fax/TV	10,464	9,244	9,276	13,840	13,840	- %
01020352 - 55901 Advertising	648	675	300	5,000	5,000	- %
01020352 - 55902 Printing and Binding	350	0	255	0	0	- %
01020352 - 55903 Travel and Related Costs	7,264	3,983	22,211	26,000	26,000	- %
01020352 - 55905 Postal Services	900	258	248	600	600	- %
01020352 - 55906 Membership Dues	2,878	1,301	1,616	2,950	2,950	- %
01020352 - 55908 Employee Moving Costs	1,258	0	167	0	0	- %
01020352 - 56100 General Supplies	201	1,707	4,508	4,000	4,000	- %
01020352 - 56101 Safety Related Items	5,731	3,318	6,243	11,130	11,130	- %
01020352 - 56120 Office Supplies	9,573	2,420	3,882	5,003	5,000	(0.06%)
01020352 - 56150 Computer Hardware / Software	1,772	1,920	3,291	500	500	- %
01020352 - 56160 Uniforms	-	0	0	400	0	(100.00%)
01020352 - 56220 Electricity	49,757	59,813	55,613	55,000	55,000	- %
01020352 - 56240 Heating Oil	21,387	36,238	35,280	25,000	25,000	- %
01020352 - 56260 Gasoline for Vehicles	270	510	1,119	600	600	- %
01020352 - 56270 Diesel for Equipment	-	443	129	0	0	- %
01020352 - 56320 Business Meals	354	151	50	400	400	- %
01020352 - 56330 Food/Bev/Related Emp Apprctn	5,271	6,007	5,953	3,000	3,000	- %
01020352 - 56400 Books and Periodicals	350	0	120	1,000	1,000	- %
Total Operating Expenses	724,066	793,719	972,336	1,197,997	1,335,981	11.52%
Total Administration	1,320,743	1,444,752	1,620,285	2,006,576	2,269,332	13.09%

CITY CLERK

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

City Clerk	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Clerks						
01020551 - 51100 Salaries and Wages	249,978	290,465	318,380	328,892	355,947	8.23%
01020551 - 51200 Temporary Employees	18,643	5,655	4,034	15,000	0	(100.00%)
01020551 - 51300 Overtime	2,224	1,486	887	1,500	1,500	- %
01020551 - 52100 Health Insurance Benefit	67,749	83,073	97,422	99,708	106,704	7.02%
01020551 - 52200 FICA & Medicare Emplr Match	20,765	22,811	24,772	26,421	26,548	0.48%
01020551 - 52300 PERS Employer Contribution	72,363	72,829	70,934	81,423	85,831	5.41%
01020551 - 52400 Unemployment Insurance	1,427	1,305	1,630	1,563	1,491	(4.61%)
01020551 - 52500 Workers Compensation	742	623	722	704	754	7.10%
01020551 - 52900 Other Employee Benefits	80	80	80	120	381	217.50%
Total Personnel Expenses	433,970	478,327	518,859	555,331	579,156	4.29%
01020552 - 53100 Official / Administrative	6,320	5,355	3,637	6,450	6,360	(1.40%)
01020552 - 53230 Legal Services	5,769	5,276	7,066	6,000	5,000	(16.67%)
01020552 - 53250 Assessment Services	18,577	27,636	33,284	33,000	36,500	10.61%
01020552 - 53260 Training Services	227	2,902	2,615	2,800	2,950	5.36%
01020552 - 53264 Education Reimbursement	-	0	0	0	4,000	- %
01020552 - 53300 Other Professional Svs	2,471	897	665	25,500	25,500	- %
01020552 - 54300 Repair/Maintenance Services	-	2,637	2,449	2,500	2,500	- %
01020552 - 54410 Buildings / Land Rental	282	307	307	300	300	- %
01020552 - 54420 Equipment Rental	2,212	2,117	2,002	2,250	2,250	- %
01020552 - 55310 Telephone / Fax / TV	2,062	2,270	2,796	2,400	2,000	(16.67%)
01020552 - 55901 Advertising	2,247	3,766	2,028	3,000	3,500	16.67%
01020552 - 55902 Printing and Binding	1,248	1,544	1,625	1,600	2,500	56.25%
01020552 - 55903 Travel and Related Costs	1,060	5,112	7,895	14,900	16,000	7.38%
01020552 - 55905 Postal Services	1,350	1,457	1,795	1,800	1,800	- %
01020552 - 55906 Membership Dues	590	545	465	440	520	18.18%
01020552 - 55999 Other	60	60	0	0	0	- %
01020552 - 56100 General Supplies	962	712	516	750	750	- %
01020552 - 56101 Safety Related Items	330	0	64	0	0	- %
01020552 - 56120 Office Supplies	4,613	2,955	4,501	4,665	4,500	(3.54%)
01020552 - 56150 Computer Hardware / Software	726	4,894	0	0	0	- %
01020552 - 56260 Gasoline for Vehicles	643	971	1,143	960	960	- %
01020552 - 56320 Business Meals	635	0	760	700	850	21.43%
01020552 - 56330 Food/Bev/Related Emp Apprctn	467	1,358	1,620	1,500	1,500	- %
01020552 - 56400 Books and Periodicals	54	0	14	0	0	- %
01020552 - 59100 Interest Expense	2	0	0	100	100	- %
Total Operating Expenses	52,908	72,769	77,247	111,615	120,340	7.82%
Total Clerks	486,878	551,096	596,107	666,946	699,496	4.88%

FINANCE & IS

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Finance						
Finance						
01020651 - 51100 Salaries and Wages	473,135	428,647	434,088	688,791	746,897	8.44%
01020651 - 51200 Temporary Employees	5,099	25,609	139,059	27,103	22,648	(16.44%)
01020651 - 51300 Overtime	562	1,725	3,827	1,977	1,977	- %
01020651 - 52100 Health Insurance Benefit	135,938	138,781	168,800	218,667	233,999	7.01%
01020651 - 52200 FICA & Medicare Emplr Match	36,797	34,882	44,114	54,565	58,041	6.37%
01020651 - 52300 PERS Employer Contribution	134,286	112,883	102,323	168,176	192,068	14.21%
01020651 - 52400 Unemployment Insurance	2,791	2,516	3,507	3,379	3,497	3.49%
01020651 - 52500 Workers Compensation	1,354	969	1,310	1,676	1,796	7.16%
01020651 - 52900 Other Employee Benefits	409	360	400	480	1,524	217.50%
Total Personnel Expenses	790,371	746,370	897,428	1,164,814	1,262,447	8.38%
01020652 - 53210 Audit and Accounting	127,387	98,800	160,378	131,622	125,000	(5.03%)
01020652 - 53220 Investment Management Svcs	172,640	171,443	169,392	175,000	175,000	- %
01020652 - 53230 Legal Services	-	239	0	250	250	- %
01020652 - 53260 Training Services	-	0	0	1,550	4,250	174.19%
01020652 - 53300 Other Professional Svcs	228,825	233,152	1,140	25,000	25,000	- %
01020652 - 54230 Custodial Services/Supplies	-	0	0	100	100	- %
01020652 - 54300 Repair/Maintenance Services	8,293	6,195	1,274	5,000	5,000	- %
01020652 - 55310 Telephone/Fax/TV	4,089	3,808	2,682	4,000	2,000	(50.00%)
01020652 - 55901 Advertising	-	0	0	400	400	- %
01020652 - 55902 Printing and Binding	-	0	0	0	0	- %
01020652 - 55903 Travel and Related Costs	224	3,700	21,248	23,000	23,000	- %
01020652 - 55904 Banking / Credit Card Fees	19,484	26,135	17,319	22,600	22,600	- %
01020652 - 55905 Postal Services	4,876	4,104	5,652	6,000	6,000	- %
01020652 - 55906 Membership Dues	489	489	283	750	750	- %
01020652 - 55908 Employee Moving Costs	1,887	0	0	5,000	0	(100.00%)
01020652 - 55911 Recruitment Costs	122	5,779	0	10,000	10,000	- %
01020652 - 55999 Other	-	122	0	0	0	- %
01020652 - 56100 General Supplies	258	129	1,796	750	1,200	60.00%
01020652 - 56101 Safety Related Items	33	0	32	0	0	- %
01020652 - 56120 Office Supplies	13,826	12,246	17,102	12,363	12,300	(0.51%)
01020652 - 56150 Computer Hardware / Software	143	191	2,205	0	0	- %
01020652 - 56260 Gasoline for Vehicles	432	428	596	500	500	- %
01020652 - 56320 Business Meals	-	0	0	250	250	- %
01020652 - 56330 Food/Bev/Related Emp Apprctn	1,941	4,313	2,112	2,500	2,500	- %
01020652 - 56400 Books and Periodicals	1,105	0	0	250	250	- %
01020652 - 58500 Bad Debt Expense	-	3,032	0	0	0	- %
Total Operating Expenses	586,053	574,303	403,211	426,885	416,350	(2.47%)
01020653 - 57400 Machinery and Equipment	-	(12,872)	19,626	0	0	- %
Total Capital Outlay	-	(12,872)	19,626	0	0	- %
01020654 - 58920 Allocations OUT-Credit	(275,700)	(275,700)	(297,444)	(297,456)	(297,456)	- %
Total Other Expenses	(275,700)	(275,700)	(297,444)	(297,456)	(297,456)	- %
Total Finance	1,100,724	1,032,102	1,022,822	1,294,243	1,381,341	6.73%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Finance						
Information Systems						
01020751 - 51100 Salaries and Wages	186,347	214,234	220,097	267,939	279,486	4.31%
01020751 - 51200 Temporary Employees	5,145	4,326	5,562	12,000	12,480	4.00%
01020751 - 51300 Overtime	599	847	1,147	1,155	1,155	- %
01020751 - 52100 Health Insurance Benefit	43,885	65,734	66,554	76,779	82,165	7.01%
01020751 - 52200 FICA & Medicare Emplr Match	14,712	16,872	17,378	21,508	22,425	4.26%
01020751 - 52300 PERS Employer Contribution	52,041	56,792	49,512	60,387	69,340	14.83%
01020751 - 52400 Unemployment Insurance	819	1,218	1,152	1,210	1,273	5.21%
01020751 - 52500 Workers Compensation	7,883	9,452	8,729	11,340	12,152	7.16%
01020751 - 52900 Other Employee Benefits	120	80	80	120	381	217.50%
Total Personnel Expenses	311,550	369,555	370,210	452,438	480,857	6.28%
01020752 - 53260 Training Services	-	2,670	0	12,000	12,000	- %
01020752 - 53300 Other Professional Svs	11,403	9,430	4,933	5,000	60,000	1,100.00%
01020752 - 53410 Software / Hardware Support	258,527	201,551	222,803	361,002	372,776	3.26%
01020752 - 55310 Telephone/Fax/TV	3,129	1,037	2,166	2,200	3,400	54.55%
01020752 - 55320 Network / Internet	86,068	150,183	148,335	151,730	152,178	0.30%
01020752 - 55903 Travel and Related Costs	-	2,413	1,861	15,000	15,000	- %
01020752 - 56100 General Supplies	1,754	2,089	1,892	2,000	2,000	- %
01020752 - 56101 Safety Related Items	-	0	0	500	500	- %
01020752 - 56120 Office Supplies	3,963	470	0	0	0	- %
01020752 - 56150 Computer Hardware / Software	69,827	219,778	185,719	116,080	354,625	205.50%
01020752 - 56260 Gasoline for Vehicles	601	1,298	1,364	1,000	1,400	40.00%
01020752 - 56270 Diesel for Equipment	-	111	0	0	0	- %
01020752 - 56330 Food/Bev/Related Emp Apprctn	-	0	9	0	0	- %
Total Operating Expenses	436,651	591,030	569,081	666,512	973,879	46.12%
Total Information Systems	748,201	960,585	939,291	1,118,950	1,454,736	30.01%

PLANNING

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Planning						
Planning						
01020851 - 51100 Salaries and Wages	328,622	340,364	218,092	426,876	433,881	1.64%
01020851 - 51200 Temporary Employees	2,880	5,760	17,409	15,600	13,000	(16.67%)
01020851 - 51300 Overtime	463	135	659	500	800	60.00%
01020851 - 52100 Health Insurance Benefit	91,367	104,922	82,343	132,944	142,272	7.02%
01020851 - 52200 FICA & Medicare Emplr Match	25,485	26,542	18,066	33,540	34,249	2.11%
01020851 - 52300 PERS Employer Contribution	97,665	97,854	37,249	102,252	110,969	8.53%
01020851 - 52400 Unemployment Insurance	1,724	1,642	1,304	2,040	2,118	3.82%
01020851 - 52500 Workers Compensation	946	823	538	1,104	1,183	7.16%
01020851 - 52900 Other Employee Benefits	160	160	40	160	508	217.50%
Total Personnel Expenses	549,313	578,202	375,700	715,016	738,980	3.35%
01020852 - 53230 Legal Services	14,553	16,683	5,211	6,000	14,000	133.33%
01020852 - 53240 Engineering/Architectural Svcs	-	0	0	5,000	2,000	(60.00%)
01020852 - 53260 Training Services	1,709	4,189	200	9,800	9,000	(8.16%)
01020852 - 53264 Education Reimbursement	-	0	0	1,000	1,000	- %
01020852 - 53300 Other Professional Svcs	503	29,110	2,510	40,000	40,000	- %
01020852 - 53430 Survey Services	-	28,425	0	2,500	3,000	20.00%
01020852 - 54300 Repair/Maintenance Services	-	0	1,104	500	750	50.00%
01020852 - 55310 Telephone / Fax/TV	5,645	3,926	4,051	3,500	3,800	8.57%
01020852 - 55903 Travel and Related Costs	-	6,006	6,949	20,000	20,000	- %
01020852 - 55905 Postal Services	450	194	231	500	500	- %
01020852 - 55906 Membership Dues	764	1,079	1,020	1,500	1,500	- %
01020852 - 55908 Employee Moving Costs	-	0	0	5,000	5,000	- %
01020852 - 56100 General Supplies	818	490	11,651	1,000	1,000	- %
01020852 - 56101 Safety Related Items	-	40	0	500	500	- %
01020852 - 56120 Office Supplies	4,461	944	2,315	4,000	4,000	- %
01020852 - 56150 Computer Hardware / Software	5,824	1,395	1,015	3,000	3,000	- %
01020852 - 56160 Uniforms	218	0	0	320	320	- %
01020852 - 56260 Gasoline for Vehicles	393	794	613	1,000	1,000	- %
01020852 - 56320 Business Meals	268	0	96	1,000	1,000	- %
01020852 - 56330 Food/Bev/Related Emp Apprctn	2,209	2,131	1,709	1,500	1,500	- %
01020852 - 56400 Books and Periodicals	-	0	290	300	300	- %
Total Operating Expenses	37,815	95,407	38,965	107,920	113,170	4.86%
Total Planning	587,128	673,609	414,665	822,936	852,150	3.55%

PUBLIC SAFETY

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Safety Admin						
Public Safety Admin						
01021051 - 51100 Salaries and Wages	-	0	447,462	0	0	- %
01021051 - 51200 Temporary Employees	-	0	5,760	0	0	- %
01021051 - 51300 Overtime	-	0	223	0	0	- %
01021051 - 52100 Health Insurance Benefit	-	0	119,658	0	0	- %
01021051 - 52200 FICA/Medicare Employer Match	-	0	34,350	0	0	- %
01021051 - 52300 PERS Employer Benefit	-	0	98,138	0	0	- %
01021051 - 52400 Unemployment Ins Benefit	-	0	1,651	0	0	- %
01021051 - 52500 Workers Compensation Ins	-	0	7,100	0	0	- %
Total Personnel Expenses	-	0	714,341	0	0	- %
01021052 - 53260 Training Services	-	0	872	0	0	- %
01021052 - 53300 Other Professional	-	0	3,386	0	0	- %
01021052 - 53410 Software / Hardware Support	-	0	4,854	0	0	- %
01021052 - 54110 Water / Sewerage	-	0	3,232	0	0	- %
01021052 - 54210 Solid Waste	-	0	7,588	0	0	- %
01021052 - 54230 Custodial Services/Supplies	-	0	36,563	0	0	- %
01021052 - 54300 Repair/Maintenance Services	-	0	19,148	0	0	- %
01021052 - 55310 Telephone / Fax / TV	-	0	18,053	0	0	- %
01021052 - 55320 Network / Internet	-	0	2,676	0	0	- %
01021052 - 55390 Other Communications / Cable	-	0	1,602	0	0	- %
01021052 - 55901 Advertising	-	0	200	0	0	- %
01021052 - 55903 Travel and Related Costs	-	0	15,189	0	0	- %
01021052 - 55905 Postal Services	-	0	3,595	0	0	- %
01021052 - 55906 Membership Dues	-	0	450	0	0	- %
01021052 - 56100 General Supplies	-	0	3,703	0	0	- %
01021052 - 56120 Office Supplies	-	0	1,994	0	0	- %
01021052 - 56160 Uniforms	-	0	1,297	0	0	- %
01021052 - 56220 Electricity	-	0	53,294	0	0	- %
01021052 - 56240 Heating Oil	-	0	40,622	0	0	- %
01021052 - 56330 Food/Bev/Related Emp Apprctn	-	0	3,285	0	0	- %
Total Operating Expenses	-	0	221,605	0	0	- %
Total Public Safety Admin	-	0	935,946	0	0	- %

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Safety						
Police						
01021151 - 51100 Salaries and Wages	1,304,964	1,253,084	776,372	1,918,353	1,955,654	1.94%
01021151 - 51200 Temporary Employees	51,734	0	0	7,000	7,500	7.14%
01021151 - 51300 Overtime	336,707	338,238	398,710	288,000	296,640	3.00%
01021151 - 52100 Health Insurance Benefit	315,456	347,056	306,431	568,336	611,486	7.59%
01021151 - 52200 FICA & Medicare Emplr Match	121,966	118,549	81,648	166,398	170,179	2.27%
01021151 - 52300 PERS Employer Contribution	452,106	424,431	277,700	520,512	561,315	7.84%
01021151 - 52400 Unemployment Insurance	6,800	7,166	3,979	8,123	8,619	6.11%
01021151 - 52500 Workers Compensation	49,950	37,630	28,605	44,035	47,179	7.14%
01021151 - 52900 Other Employee Benefits	560	640	440	720	2,286	217.50%
Total Personnel Expenses	2,640,244	2,526,793	1,873,885	3,521,477	3,660,858	3.96%
01021152 - 53230 Legal Services	3,670	9,219	3,377	10,000	10,500	5.00%
01021152 - 53260 Training Services	10,870	86,851	16,048	87,700	95,000	8.32%
01021152 - 53264 Education Reimbursement	-	0	0	5,000	5,000	- %
01021152 - 53300 Other Professional Svcs	14,412	10,021	4,552	13,002	153,760	1,082.63%
01021152 - 53410 Software / Hardware Support	4,549	2,397	0	8,300	18,000	116.87%
01021152 - 54110 Water / Sewerage	2,652	2,283	0	1,900	1,900	- %
01021152 - 54210 Solid Waste	2,201	2,529	0	3,000	3,000	- %
01021152 - 54230 Custodial Services/Supplies	8,564	8,494	35	11,800	12,300	4.24%
01021152 - 54300 Repair/Maintenance Services	1,462	1,752	0	17,000	17,000	- %
01021152 - 54410 Buildings / Land Rental	1,125	1,125	0	1,375	1,375	- %
01021152 - 55310 Telephone / Fax/TV	17,566	18,165	4,182	24,300	32,500	33.74%
01021152 - 55320 Network / Internet	2,320	2,402	0	4,000	4,500	12.50%
01021152 - 55330 Radio	-	2,970	0	2,843	2,000	(29.65%)
01021152 - 55390 Other Communications / Cable	518	459	0	2,400	3,000	25.00%
01021152 - 55901 Advertising	675	475	475	1,000	1,000	- %
01021152 - 55902 Printing and Binding	328	168	272	750	750	- %
01021152 - 55903 Travel and Related Costs	9,873	36,503	16,568	48,000	40,000	(16.67%)
01021152 - 55904 Banking / Credit Card Fees	3,297	3,092	3,285	3,600	3,600	- %
01021152 - 55905 Postal Services	2,264	2,866	834	3,600	4,000	11.11%
01021152 - 55906 Membership Dues	220	703	150	1,815	1,815	- %
01021152 - 55907 Permit Fees	-	0	400	50	50	- %
01021152 - 55908 Employee Moving Costs	5,262	1,948	1,291	60,000	0	(100.00%)
01021152 - 55909 Investigations	1,807	1,839	1,803	10,000	10,000	- %
01021152 - 55910 Impound Fees Exp	1,000	875	9,387	5,000	5,000	- %
01021152 - 55911 Recruitment Costs	23,220	28,539	10,101	22,500	22,500	- %
01021152 - 55999 Other	46	122	0	0	0	- %
01021152 - 56100 General Supplies	37,816	65,573	10,919	45,612	41,100	(9.89%)
01021152 - 56101 Safety Related Items	362	50	10,349	1,000	1,000	- %
01021152 - 56106 Disaster Supplies	1,819	1,063	0	1,000	1,000	- %
01021152 - 56120 Office Supplies	10,032	8,933	783	7,197	7,000	(2.74%)
01021152 - 56150 Computer Hardware / Software	5,442	2,663	3,290	7,000	7,000	- %
01021152 - 56160 Uniforms	14,873	7,544	8,353	14,300	14,300	- %
01021152 - 56220 Electricity	32,988	43,041	0	27,000	27,000	- %
01021152 - 56230 Propane	-	584	0	1,000	1,000	- %
01021152 - 56240 Heating Oil	19,357	31,988	0	15,000	15,000	- %
01021152 - 56260 Gasoline for Vehicles	19,961	19,217	28,546	25,000	25,000	- %
01021152 - 56310 Food/Bev/Related for Programs	207	620	0	3,500	3,500	- %
01021152 - 56320 Business Meals	553	748	0	300	300	- %
01021152 - 56330 Food/Bev/Related Emp Apprctn	2,483	3,340	1,452	3,500	3,500	- %
01021152 - 56400 Books and Periodicals	559	598	200	1,000	1,000	- %
01021152 - 56460 State Seizure Funds	-	69,379	9,195	13,197	13,197	- %
Total Operating Expenses	264,353	481,133	145,847	514,540	609,447	18.44%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Safety						
01021153 - 57400 Machinery and Equipment	99,037	4,112	0	280,000	90,000	(67.86%)
Total Capital Outlay	99,037	4,112	0	280,000	90,000	(67.86%)
Total Police	3,003,634	3,012,038	2,019,731	4,316,017	4,360,305	1.03%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Safety						
Communications						
01021251 - 51100 Salaries and Wages	434,364	472,081	414,370	505,933	510,802	0.96%
01021251 - 51300 Overtime	53,638	23,032	81,746	51,000	61,200	20.00%
01021251 - 52100 Health Insurance Benefit	106,880	139,449	134,071	156,210	165,533	5.97%
01021251 - 52200 FICA/Medicare Employer Match	36,921	37,153	36,653	42,555	43,589	2.43%
01021251 - 52300 PERS Employer Benefit	126,661	131,861	96,815	125,882	140,171	11.35%
01021251 - 52400 Unemployment Ins Benefit	2,286	2,112	2,170	2,214	2,312	4.43%
01021251 - 52500 Workers Compensation Ins	2,638	2,247	1,043	1,429	1,531	7.14%
01021251 - 52900 Other Employee Benefits	160	80	200	200	635	217.50%
Total Personnel Expenses	774,600	808,015	767,068	885,423	925,773	4.56%
01021252 - 53260 Training Services	6,302	2,632	3,004	5,000	5,000	- %
01021252 - 53264 Education Reimbursement	6,000	4,800	2,500	5,000	5,000	- %
01021252 - 53300 Other Professional	829	7	0	1,000	1,000	- %
01021252 - 54110 Water / Sewerage	-	0	0	1,000	1,000	- %
01021252 - 54210 Solid Waste	1,300	1,417	0	1,500	3,000	100.00%
01021252 - 54230 Custodial Services/Supplies	5,324	5,605	0	7,700	7,700	- %
01021252 - 54300 Repair/Maintenance Services	983	1,168	0	1,500	2,500	66.67%
01021252 - 55310 Telephone / Fax / TV	2,435	1,782	0	2,000	3,000	50.00%
01021252 - 55320 Network / Internet	-	0	0	2,000	2,000	- %
01021252 - 55390 Other Communications / Cable	345	306	0	0	1,000	- %
01021252 - 55902 Printing and Binding	-	0	0	250	250	- %
01021252 - 55903 Travel and Related Costs	-	3,711	3,933	10,850	11,000	1.38%
01021252 - 55905 Postal Services	12	0	0	500	0	(100.00%)
01021252 - 55906 Membership Dues	-	0	0	125	125	- %
01021252 - 55908 Employee Moving Costs	865	0	0	10,000	0	(100.00%)
01021252 - 55911 Recruitment Costs	1,298	0	230	1,500	1,500	- %
01021252 - 56100 General Supplies	1,521	0	0	1,500	2,000	33.33%
01021252 - 56101 Safety Related Items	-	0	0	1,000	1,000	- %
01021252 - 56106 Disaster Supplies	-	0	0	500	500	- %
01021252 - 56120 Office Supplies	1,574	52	857	1,500	1,500	- %
01021252 - 56150 Computer Hardware / Software	896	0	0	1,000	1,000	- %
01021252 - 56160 Uniforms	1,342	742	975	1,500	2,000	33.33%
01021252 - 56220 Electricity	-	0	0	2,000	4,000	100.00%
01021252 - 56240 Heating Oil	-	0	0	1,500	2,500	66.67%
01021252 - 56330 Food/Bev/Related Emp Apprctn	58	464	18	300	300	- %
01021252 - 56400 Books and Periodicals	-	0	0	250	250	- %
Total Operating Expenses	31,085	22,685	11,517	60,975	59,125	(3.03%)
Total Communications	805,686	830,700	778,586	946,398	984,898	4.07%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

Public Safety	FY2021	FY2022	FY2023	FY2024	Adopted	%
	Actual	Actual	Actual	Revised	Budget	Chg
				Budget		
Corrections						
01021451 - 51100 Salaries and Wages	431,153	518,363	492,537	601,805	606,598	0.80%
01021451 - 51300 Overtime	67,547	36,067	49,865	53,000	57,000	7.55%
01021451 - 52100 Health Insurance Benefit	103,993	161,456	162,672	181,136	192,209	6.11%
01021451 - 52200 FICA & Medicare Emplr Match	38,217	42,072	41,494	50,042	50,594	1.10%
01021451 - 52300 PERS Employer Contribution	135,365	150,616	113,712	150,000	163,315	8.88%
01021451 - 52400 Unemployment Insurance	2,302	3,266	2,354	2,567	2,686	4.64%
01021451 - 52500 Workers Compensation	15,893	14,785	14,166	13,084	14,018	7.14%
01021451 - 52900 Other Employee Benefits	200	120	160	200	635	217.50%
Total Personnel Expenses	805,723	926,745	876,960	1,051,834	1,087,055	3.35%
01021452 - 53260 Training Services	503	1,582	2,005	7,500	9,100	21.33%
01021452 - 53264 Education Reimbursement	-	4,200	(1,400)	5,000	5,000	- %
01021452 - 53300 Other Professional Svs	3,538	2,244	0	1,000	1,000	- %
01021452 - 53310 Protective Custody Medical	1,984	0	0	500	500	- %
01021452 - 54110 Water / Sewerage	884	761	0	800	800	- %
01021452 - 54210 Solid Waste	1,492	1,884	403	1,000	3,000	200.00%
01021452 - 54230 Custodial Services/Supplies	5,750	5,865	0	4,820	5,820	20.75%
01021452 - 54300 Repair/Maintenance Services	980	1,168	0	2,000	2,000	- %
01021452 - 55310 Telephone / Fax/TV	1,920	1,797	0	2,000	3,000	50.00%
01021452 - 55330 Radio	-	0	0	2,000	2,000	- %
01021452 - 55390 Other Communications	345	306	0	500	500	- %
01021452 - 55901 Advertising	-	0	0	0	200	- %
01021452 - 55902 Printing and Binding	81	0	0	250	250	- %
01021452 - 55903 Travel and Related Costs	5,503	16,153	0	10,850	15,250	40.55%
01021452 - 55906 Membership Dues	300	0	0	500	500	- %
01021452 - 55907 Permit Fees	190	190	190	200	200	- %
01021452 - 55908 Employee Moving Costs	1,245	0	0	10,000	0	(100.00%)
01021452 - 55911 Recruitment Costs	3,505	400	1,098	2,500	2,500	- %
01021452 - 55999 Other	-	0	0	0	0	- %
01021452 - 56100 General Supplies	1,838	584	1,129	2,500	2,500	- %
01021452 - 56101 Safety Related Items	-	0	0	1,000	1,000	- %
01021452 - 56120 Office Supplies	1,045	717	54	1,000	1,500	50.00%
01021452 - 56150 Computer Hardware / Software	325	0	0	1,000	1,000	- %
01021452 - 56160 Uniforms	1,528	1,620	1,365	3,000	5,000	66.67%
01021452 - 56220 Electricity	10,996	14,347	0	15,000	15,000	- %
01021452 - 56230 Propane	-	498	0	0	0	- %
01021452 - 56240 Heating Oil	6,452	10,662	0	11,000	11,000	- %
01021452 - 56260 Gasoline for Vehicles	2,188	2,135	3,133	2,000	2,000	- %
01021452 - 56310 Food/Bev/Related for Programs	18,399	11,247	12,517	18,000	20,000	11.11%
01021452 - 56330 Food/Bev/Related Emp Apprctn	174	199	722	300	300	- %
01021452 - 56400 Books and Periodicals	-	0	0	200	200	- %
Total Operating Expenses	71,364	78,559	21,216	106,420	111,120	4.42%
Total Corrections	877,086	1,005,304	898,176	1,158,254	1,198,175	3.45%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Fire & EMS						
Fire and Emergency Services						
01021551 - 51100 Salaries and Wages	498,760	600,907	520,785	702,247	928,779	32.26%
01021551 - 51200 Temporary Employees	36,151	21,510	115,809	64,000	64,000	- %
01021551 - 51300 Overtime	96,423	120,602	141,978	129,000	135,800	5.27%
01021551 - 52100 Health Insurance Benefit	123,399	167,719	151,875	191,106	311,220	62.85%
01021551 - 52200 FICA & Medicare Emplr Match	48,231	56,699	57,998	68,139	86,336	26.71%
01021551 - 52300 PERS Employer Contribution	168,029	203,950	141,207	197,374	268,470	36.02%
01021551 - 52400 Unemployment Insurance	2,331	2,573	2,812	2,708	4,350	60.64%
01021551 - 52500 Workers Compensation	21,761	21,045	21,448	21,213	28,928	36.37%
01021551 - 52900 Other Employee Benefits	160	120	120	200	1,016	408.00%
Total Personnel Expenses	995,245	1,195,126	1,154,032	1,375,987	1,828,899	32.92%
01021552 - 53230 Legal Services	-	0	0	500	500	- %
01021552 - 53260 Training Services	13,080	17,245	9,684	20,100	31,600	57.21%
01021552 - 53264 Education Reimbursement	-	0	0	15,000	10,000	(33.33%)
01021552 - 53300 Other Professional Svcs	8,089	13,052	8,153	26,600	328,600	1,135.34%
01021552 - 53410 Software / Hardware Support	2,804	2,900	2,900	2,500	6,200	148.00%
01021552 - 54110 Water / Sewerage	600	637	581	3,500	3,500	- %
01021552 - 54210 Solid Waste	2,954	3,279	1,151	6,000	7,600	26.67%
01021552 - 54230 Custodial Services/Supplies	7,844	8,336	675	14,400	14,400	- %
01021552 - 54300 Repair/Maintenance Services	1,459	2,257	2,144	4,000	4,000	- %
01021552 - 54410 Buildings / Land Rental	-	(21,219)	5,792	5,150	5,150	- %
01021552 - 55310 Telephone / Fax/TV	33,718	39,510	28,939	21,600	21,600	- %
01021552 - 55330 Radio	23,695	6,675	0	5,343	4,000	(25.13%)
01021552 - 55390 Other Communications / Cable	518	459	0	0	0	- %
01021552 - 55901 Advertising	13	0	150	350	350	- %
01021552 - 55902 Printing and Binding	-	0	0	2,000	2,000	- %
01021552 - 55903 Travel and Related Costs	5,123	30,543	17,850	52,000	56,375	8.41%
01021552 - 55905 Postal Services	81	0	146	600	600	- %
01021552 - 55906 Membership Dues	1,120	1,575	225	1,750	3,050	74.29%
01021552 - 55908 Employee Moving Costs	-	0	0	10,000	0	(100.00%)
01021552 - 55911 Recruitment Costs	128	0	0	6,152	6,000	(2.47%)
01021552 - 56100 General Supplies	123,444	119,226	119,919	38,271	33,520	(12.42%)
01021552 - 56101 Safety Related Items	13,905	589	18,708	15,000	25,000	66.67%
01021552 - 56102 Medical Supplies	-	0	0	25,000	24,000	(4.00%)
01021552 - 56120 Office Supplies	4,373	909	372	3,500	3,500	- %
01021552 - 56130 Machinery / Vehicle Parts	-	0	1,467	1,500	1,500	- %
01021552 - 56150 Computer Hardware / Software	9,771	6,512	7,962	1,500	1,500	- %
01021552 - 56160 Uniforms	41,707	20,776	14,967	15,114	15,000	(0.75%)
01021552 - 56220 Electricity	7,442	9,248	9,808	34,000	34,000	- %
01021552 - 56230 Propane	32	96	0	400	400	- %
01021552 - 56240 Heating Oil	7,078	11,466	14,978	32,500	32,500	- %
01021552 - 56260 Gasoline for Vehicles	5,275	7,360	6,835	6,500	7,500	15.38%
01021552 - 56270 Diesel for Equipment	2,194	7,351	4,668	3,500	4,500	28.57%
01021552 - 56310 Food/Bev/Related for Programs	-	0	0	1,200	1,200	- %
01021552 - 56320 Business Meals	-	0	164	2,000	2,000	- %
01021552 - 56330 Food/Bev/Related Emp Apprctn	12,765	8,570	23,226	17,450	19,000	8.88%
01021552 - 56400 Books and Periodicals	-	0	4,528	5,000	5,000	- %
Total Operating Expenses	329,213	297,353	305,992	399,980	715,645	78.92%
01021553 - 57400 Machinery and Equipment	23,497	12,872	159,976	0	0	- %
01021553 - 57505 Debt Principal - Leases	-	23,235	0	0	0	- %
01021553 - 57510 Debt Interest - Leases	-	3,209	0	0	0	- %
Total Capital Outlay	23,497	39,316	159,976	0	0	- %

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Fire & EMS						
Total Fire and Emergency Services	1,347,955	1,531,794	1,620,000	1,775,967	2,544,544	43.28%

PUBLIC WORKS

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Works						
DPW Admin & Engineering						
01022051 - 51100 Salaries and Wages	305,802	325,033	350,794	380,191	425,116	11.82%
01022051 - 51200 Temporary Employees	4,437	3,941	1,954	13,644	10,400	(23.78%)
01022051 - 51300 Overtime	-	6	159	501	501	- %
01022051 - 52100 Health Insurance Benefit	86,061	110,019	99,685	124,633	133,377	7.02%
01022051 - 52200 FICA & Medicare Emplr Match	23,600	25,108	27,027	30,000	33,361	11.20%
01022051 - 52300 PERS Employer Contribution	89,614	92,699	69,234	93,171	107,469	15.35%
01022051 - 52400 Unemployment Insurance	1,561	1,489	1,921	1,876	1,965	4.74%
01022051 - 52500 Workers Compensation	5,233	4,358	3,733	5,259	5,634	7.13%
01022051 - 52900 Other Employee Benefits	558	239	434	1,119	1,728	54.42%
Total Personnel Expenses	516,865	562,890	554,942	650,394	719,551	10.63%
01022052 - 53230 Legal Services	2,846	2,174	2,322	1,000	2,000	100.00%
01022052 - 53240 Engineering/Architectural Svcs	7,410	15,852	13,870	75,000	75,000	- %
01022052 - 53260 Training Services	3,871	1,025	0	7,000	7,000	- %
01022052 - 53300 Other Professional Svcs	458	3,369	698	1,000	1,000	- %
01022052 - 53420 Sampling / Testing	-	226	51	0	0	- %
01022052 - 53430 Survey Services	-	0	0	4,000	4,000	- %
01022052 - 54110 Water / Sewerage	1,987	1,973	2,126	2,200	2,350	6.82%
01022052 - 54210 Solid Waste	4,350	6,895	4,004	7,700	8,200	6.49%
01022052 - 54230 Custodial Services/Supplies	12,589	17,529	15,210	26,932	20,100	(25.37%)
01022052 - 54300 Repair/Maintenance Services	3,078	3,188	6,743	3,500	3,500	- %
01022052 - 54500 Construction Services	-	0	9,645	0	0	- %
01022052 - 55310 Telephone / Fax/TV	9,763	10,795	11,312	10,000	10,000	- %
01022052 - 55903 Travel and Related Costs	-	5,727	0	12,000	12,000	- %
01022052 - 55905 Postal Services	330	710	450	600	600	- %
01022052 - 55906 Membership Dues	671	2,266	411	2,000	2,000	- %
01022052 - 56100 General Supplies	29,768	12,964	5,890	7,250	7,250	- %
01022052 - 56101 Safety Related Items	1,689	797	282	2,000	2,000	- %
01022052 - 56120 Office Supplies	5,010	4,310	3,628	6,129	6,000	(2.11%)
01022052 - 56150 Computer Hardware / Software	6,438	2,144	5,035	1,000	1,000	- %
01022052 - 56220 Electricity	30,158	31,465	24,178	32,900	32,900	- %
01022052 - 56240 Heating Oil	26,437	48,551	46,397	56,300	56,300	- %
01022052 - 56260 Gasoline for Vehicles	851	2,109	1,730	2,500	2,500	- %
01022052 - 56270 Diesel for Equipment	-	197	0	0	0	- %
01022052 - 56320 Business Meals	-	0	82	0	0	- %
01022052 - 56330 Food/Bev/Related Emp Apprctn	4,281	3,214	7,956	5,500	5,000	(9.09%)
01022052 - 56400 Books and Periodicals	-	1,163	0	1,000	1,000	- %
Total Operating Expenses	151,985	178,640	162,018	267,511	261,700	(2.17%)
01022053 - 57400 Machinery and Equipment	37,047	406	0	0	0	- %
Total Capital Outlay	37,047	406	0	0	0	- %
Total DPW Admin & Engineering	705,897	741,936	716,960	917,905	981,251	6.90%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Works						
Streets and Roads						
01022251 - 51100 Salaries and Wages	855,130	809,449	924,639	1,009,208	1,059,945	5.03%
01022251 - 51200 Temporary Employees	-	7,477	0	40,893	41,704	1.98%
01022251 - 51300 Overtime	85,875	41,367	50,727	45,000	45,000	- %
01022251 - 52100 Health Insurance Benefit	227,140	262,295	314,888	332,360	355,680	7.02%
01022251 - 52200 FICA & Medicare Emplr Match	71,987	65,659	74,584	83,775	87,722	4.71%
01022251 - 52300 PERS Employer Contribution	281,261	243,264	233,622	256,071	285,514	11.50%
01022251 - 52400 Unemployment Insurance	4,407	4,050	4,635	5,119	5,387	5.24%
01022251 - 52500 Workers Compensation	38,394	32,365	36,835	32,176	34,477	7.15%
01022251 - 52900 Other Employee Benefits	3,439	570	2,092	6,259	7,129	13.90%
Total Personnel Expenses	1,567,633	1,466,497	1,642,022	1,810,861	1,922,558	6.17%
01022252 - 53240 Engineering/Architectural Svcs	-	0	0	50,000	50,000	- %
01022252 - 53260 Training Services	-	384	0	3,000	5,000	66.67%
01022252 - 53300 Other Professional Svcs	4,045	7,965	17,174	3,500	3,500	- %
01022252 - 53430 Survey Services	-	0	0	2,000	2,000	- %
01022252 - 54210 Solid Waste	5,423	6,012	6,223	6,600	7,000	6.06%
01022252 - 54220 Snow Plowing	51,898	0	0	2,000	2,000	- %
01022252 - 54300 Repair/Maintenance Services	19,925	0	1,829	4,000	4,000	- %
01022252 - 54420 Equipment Rental	-	0	0	4,000	4,000	- %
01022252 - 54500 Construction Services	-	0	0	1,000	1,000	- %
01022252 - 55310 Telephone / Fax/TV	1,344	836	429	1,000	1,000	- %
01022252 - 55330 Radio	-	0	0	1,000	1,000	- %
01022252 - 55903 Travel and Related Costs	-	0	0	5,000	5,000	- %
01022252 - 55907 Permit Fees	650	0	650	1,000	1,000	- %
01022252 - 56100 General Supplies	173,945	243,310	157,244	153,168	153,000	(0.11%)
01022252 - 56101 Safety Related Items	5,579	6,230	3,460	5,000	5,000	- %
01022252 - 56110 Sand / Gravel / Rock	273,077	395,896	239,817	250,000	275,000	10.00%
01022252 - 56120 Office Supplies	394	1,450	22	500	500	- %
01022252 - 56220 Electricity (streets lights)	76,301	105,904	82,166	90,000	94,500	5.00%
01022252 - 56230 Propane	688	159	279	500	500	- %
01022252 - 56260 Gasoline for Vehicles	5,776	6,095	8,450	9,000	9,000	- %
01022252 - 56270 Diesel for Equipment	51,307	68,403	74,323	75,000	75,000	- %
01022252 - 56330 Food/Bev/Related Emp Apprctn	1,244	1,933	1,066	1,000	1,000	- %
Total Operating Expenses	671,595	844,576	593,131	668,268	700,000	4.75%
01022253 - 57300 Improvements & Infrastructure	-	0	0	0	200,000	- %
01022253 - 57400 Machinery and Equipment	34,987	145,954	250,246	1,000,000	0	(100.00%)
Total Capital Outlay	34,987	145,954	250,246	1,000,000	200,000	(80.00%)
Total Streets and Roads	2,274,215	2,457,026	2,485,399	3,479,129	2,822,558	(18.87%)

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Works						
Receiving and Supply						
01022351 - 51100 Salaries and Wages	136,713	159,274	206,191	206,350	210,056	1.80%
01022351 - 51300 Overtime	14,791	11,503	4,831	3,075	3,075	- %
01022351 - 52100 Health Insurance Benefit	39,720	60,414	70,783	68,133	72,916	7.02%
01022351 - 52200 FICA & Medicare Emplr Match	11,590	13,064	16,130	16,021	16,304	1.77%
01022351 - 52300 PERS Employer Contribution	42,101	48,392	47,462	49,338	54,843	11.16%
01022351 - 52400 Unemployment Insurance	708	972	1,042	964	1,019	5.71%
01022351 - 52500 Workers Compensation	5,209	5,450	6,617	6,028	6,458	7.13%
01022351 - 52900 Other Employee Benefits	737	295	548	1,304	1,651	26.61%
Total Personnel Expenses	251,569	299,365	353,605	351,213	366,322	4.30%
01022352 - 53260 Training Services	-	361	0	1,200	1,200	- %
01022352 - 53300 Other Professional Svs	428	318	22,544	700	700	- %
01022352 - 54300 Repair/Maintenance Services	-	1,813	1,248	700	700	- %
01022352 - 54420 Equipment Rental	1,212	1,515	1,023	1,250	1,250	- %
01022352 - 55310 Telephone / Fax/TV	876	836	850	1,200	1,200	- %
01022352 - 55903 Travel and Related Costs	-	0	0	1,000	1,000	- %
01022352 - 56100 General Supplies	984	3,879	896	2,139	1,800	(15.84%)
01022352 - 56101 Safety Related Items	354	157	119	700	700	- %
01022352 - 56120 Office Supplies	1,450	2,292	1,827	2,000	2,000	- %
01022352 - 56260 Gasoline for Vehicles	1,459	2,152	2,223	2,000	2,000	- %
01022352 - 56270 Diesel for Equipment	72	307	323	500	500	- %
Total Operating Expenses	6,835	13,629	31,053	13,389	13,050	(2.53%)
Total Receiving and Supply	258,404	312,994	384,658	364,602	379,372	4.05%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Works						
Veh & Equip Maintenance						
01022851 - 51100 Salaries and Wages	454,239	473,035	574,122	505,541	526,720	4.19%
01022851 - 51300 Overtime	10,644	6,982	1,463	15,422	15,422	- %
01022851 - 52100 Health Insurance Benefit	114,589	147,392	178,723	153,748	164,538	7.02%
01022851 - 52200 FICA & Medicare Emplr Match	35,563	36,721	44,010	39,852	41,477	4.08%
01022851 - 52300 PERS Employer Contribution	136,353	137,827	132,189	124,731	139,055	11.48%
01022851 - 52400 Unemployment Insurance	2,317	2,292	2,504	2,179	2,298	5.46%
01022851 - 52500 Workers Compensation	15,149	12,880	15,221	12,552	13,448	7.14%
01022851 - 52900 Other Employee Benefits	1,566	157	1,389	2,822	3,344	18.50%
Total Personnel Expenses	770,420	817,286	949,620	856,847	906,302	5.77%
01022852 - 53260 Training Services	-	2,964	0	5,000	5,000	- %
01022852 - 53300 Other Professional Svs	3,392	4,741	2,330	5,000	5,000	- %
01022852 - 54210 Solid Waste	9,047	6,497	8,542	15,000	15,000	- %
01022852 - 54300 Repair/Maintenance Services	15,043	2,730	10,469	10,000	10,000	- %
01022852 - 55310 Telephone / Fax/TV	881	1,063	166	1,500	1,500	- %
01022852 - 55903 Travel and Related Costs	-	0	0	5,000	5,000	- %
01022852 - 56100 General Supplies	105,349	55,883	56,140	73,671	73,850	0.24%
01022852 - 56101 Safety Related Items	6,872	5,497	3,840	6,500	6,500	- %
01022852 - 56120 Office Supplies	826	489	0	400	400	- %
01022852 - 56130 Machinery / Vehicle Parts	294,009	207,632	175,150	276,736	281,750	1.81%
01022852 - 56150 Computer Hardware / Software	6,525	17,852	14,507	8,429	6,525	(22.58%)
01022852 - 56230 Propane	450	78	217	750	750	- %
01022852 - 56260 Gasoline for Vehicles	3,369	3,969	4,381	5,000	5,000	- %
01022852 - 56270 Diesel for Equipment	-	0	0	0	0	- %
Total Operating Expenses	445,763	309,396	275,742	412,986	416,275	0.80%
01022853 - 57400 Machinery and Equipment	-	0	0	38,967	0	(100.00%)
Total Capital Outlay	-	0	0	38,967	0	(100.00%)
Total Veh & Equip Maintenance	1,216,183	1,126,682	1,225,362	1,308,800	1,322,577	1.05%

City of Unalaska
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Expenditures
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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Public Works						
Facilities Maintenance						
01022951 - 51100 Salaries and Wages	480,224	517,401	566,245	528,120	580,155	9.85%
01022951 - 51200 Temporary Employees	26,063	31,324	35,971	47,008	0	(100.00%)
01022951 - 51300 Overtime	16,204	38,080	33,873	19,392	20,114	3.72%
01022951 - 52100 Health Insurance Benefit	125,683	161,231	182,024	165,508	201,155	21.54%
01022951 - 52200 FICA & Medicare Emplr Match	39,971	44,891	48,632	45,481	45,923	0.97%
01022951 - 52300 PERS Employer Contribution	145,282	156,762	133,227	130,861	152,233	16.33%
01022951 - 52400 Unemployment Insurance	2,714	2,920	3,042	2,812	2,813	0.04%
01022951 - 52500 Workers Compensation	23,824	20,367	19,687	17,568	19,856	13.02%
01022951 - 52900 Other Employee Benefits	2,267	361	1,423	3,657	4,229	15.64%
Total Personnel Expenses	862,233	973,337	1,024,124	960,407	1,026,478	6.88%
01022952 - 53240 Engineering/Architectural Svcs	-	0	0	3,000	3,000	- %
01022952 - 53260 Training Services	-	0	0	17,000	17,000	- %
01022952 - 53300 Other Professional Svcs	7,221	21,615	51,963	46,518	144,000	209.56%
01022952 - 53420 Sampling / Testing	-	479	0	1,000	1,000	- %
01022952 - 53490 Other Technical Services	-	0	0	7,100	7,100	- %
01022952 - 54210 Solid Waste	679	286	725	6,285	6,285	- %
01022952 - 54300 Repair/Maintenance Services	182,471	151,372	117,458	212,100	222,100	4.71%
01022952 - 54500 Construction Services	-	0	2,644	15,000	15,000	- %
01022952 - 55310 Telephone / Fax/TV	1,947	2,308	2,371	5,000	5,000	- %
01022952 - 55903 Travel and Related Costs	827	5,195	0	20,000	20,000	- %
01022952 - 55906 Membership Dues	551	533	558	544	544	- %
01022952 - 56100 General Supplies	61,285	141,374	43,154	65,351	65,000	(0.54%)
01022952 - 56101 Safety Related Items	10,959	6,059	5,181	12,320	12,320	- %
01022952 - 56120 Office Supplies	1,092	0	301	750	750	- %
01022952 - 56140 Facility Maintenance Supplies	68,932	69,971	125,323	94,217	93,700	(0.55%)
01022952 - 56150 Computer Hardware / Software	40,560	7,197	675	2,000	2,000	- %
01022952 - 56220 Electricity	4,125	3,694	2,405	4,500	4,500	- %
01022952 - 56230 Propane	1,271	58	139	750	750	- %
01022952 - 56260 Gasoline for Vehicles	6,344	10,105	11,573	9,000	9,000	- %
01022952 - 56270 Diesel for Equipment	45	107	34	300	300	- %
01022952 - 56400 Books and Periodicals	-	0	0	500	500	- %
Total Operating Expenses	388,310	420,354	364,505	523,235	629,849	20.38%
01022953 - 57400 Machinery and Equipment	26,400	0	0	0	110,000	- %
Total Capital Outlay	26,400	0	0	0	110,000	- %
Total Facilities Maintenance	1,276,943	1,393,691	1,388,629	1,483,642	1,766,327	19.05%

PCR

City of Unalaska
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Expenditures
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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Parks, Culture & Recreation						
PCR Administration						
01023151 - 51100 Salaries and Wages	126,960	146,922	173,321	155,445	161,799	4.09%
01023151 - 52100 Health Insurance Benefit	22,933	34,607	39,276	33,236	35,568	7.02%
01023151 - 52200 FICA & Medicare Emplr Match	9,730	11,264	13,273	11,892	12,378	4.09%
01023151 - 52300 PERS Employer Contribution	38,474	43,167	40,997	38,514	42,762	11.03%
01023151 - 52400 Unemployment Insurance	406	493	494	471	497	5.52%
01023151 - 52500 Workers Compensation	385	463	545	382	409	7.07%
01023151 - 52900 Other Employee Benefits	40	80	40	40	127	217.50%
Total Personnel Expenses	198,928	236,995	267,946	239,980	253,540	5.65%
01023152 - 53230 Legal Services	-	0	0	0	0	- %
01023152 - 53260 Training Services	-	0	222	400	400	- %
01023152 - 53264 Education Reimbursement	-	10,157	0	0	0	- %
01023152 - 53300 Other Professional Svs	140	0	1,232	4,000	10,386	159.65%
01023152 - 55310 Telephone / Fax/TV	6,046	6,025	5,879	8,000	8,000	- %
01023152 - 55901 Advertising	1,500	299	1,898	500	500	- %
01023152 - 55902 Printing and Binding	2,037	6,583	0	8,500	2,114	(75.13%)
01023152 - 55903 Travel and Related Costs	728	0	0	10,000	10,000	- %
01023152 - 55906 Membership Dues	1,090	875	875	1,500	1,500	- %
01023152 - 55907 Permit Fees	-	0	0	800	800	- %
01023152 - 56100 General Supplies	-	334	15	0	0	- %
01023152 - 56101 Safety Related Items	415	0	21	0	0	- %
01023152 - 56120 Office Supplies	-	0	0	50	50	- %
01023152 - 56260 Gasoline for Vehicles	1,398	2,135	1,914	2,000	2,000	- %
01023152 - 56320 Business Meals	-	0	0	100	100	- %
01023152 - 56330 Food/Bev/Related Emp Apprctn	1,674	1,215	5,298	2,500	2,500	- %
Total Operating Expenses	15,028	27,624	17,354	38,350	38,350	- %
Total PCR Administration	213,955	264,619	285,300	278,330	291,890	4.87%

City of Unalaska
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Expenditures
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Parks, Culture & Recreation	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Recreation Programs						
01023251 - 51100 Salaries and Wages	310,896	297,767	378,294	466,732	474,298	1.62%
01023251 - 51200 Temporary Employees	11,680	10,515	5,745	35,091	32,400	(7.67%)
01023251 - 51300 Overtime	15,683	17,451	29,251	25,000	30,000	20.00%
01023251 - 52100 Health Insurance Benefit	110,921	138,495	146,691	166,180	177,840	7.02%
01023251 - 52200 FICA & Medicare Emplr Match	25,964	24,919	31,609	39,301	41,058	4.47%
01023251 - 52300 PERS Employer Contribution	87,645	90,385	85,276	110,222	123,175	11.75%
01023251 - 52400 Unemployment Insurance	2,241	1,946	2,541	2,575	2,809	9.09%
01023251 - 52500 Workers Compensation	4,772	4,106	4,693	4,732	5,070	7.14%
01023251 - 52900 Other Employee Benefits	160	115	160	200	635	217.50%
Total Personnel Expenses	569,963	585,698	684,260	850,033	887,285	4.38%
01023252 - 53260 Training Services	324	724	2,080	1,400	2,900	107.14%
01023252 - 53300 Other Professional Svs	9,537	15,849	35,733	27,393	23,500	(14.21%)
01023252 - 55903 Travel and Related Costs	-	6,022	12,245	16,000	24,600	53.75%
01023252 - 55908 Employee Moving Costs	1,142	0	0	0	0	- %
01023252 - 56100 General Supplies	44,308	49,602	48,386	54,453	52,950	(2.76%)
01023252 - 56101 Safety Related Items	-	0	304	200	200	- %
01023252 - 56120 Office Supplies	249	0	219	0	0	- %
01023252 - 56150 Computer Hardware / Software	3,131	265	265	180	180	- %
01023252 - 56310 Food / Bev & Related for Progs	7,169	15,466	16,918	24,940	24,070	(3.49%)
01023252 - 56330 Food/Bev/Related Emp Apprctn	742	612	588	200	200	- %
Total Operating Expenses	66,601	88,540	116,738	124,766	128,600	3.07%
Total Recreation Programs	636,565	674,238	800,998	974,798	1,015,885	4.21%

City of Unalaska
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Expenditures
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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Parks, Culture & Recreation						
Community Center Operations						
01023351 - 51100 Salaries and Wages	307,919	317,563	426,207	477,866	521,798	9.19%
01023351 - 51200 Temporary Employees	-	0	0	0	0	- %
01023351 - 51300 Overtime	6,777	10,455	13,951	8,400	15,000	78.57%
01023351 - 52100 Health Insurance Benefit	109,860	158,365	185,953	166,180	177,840	7.02%
01023351 - 52200 FICA & Medicare Emplr Match	24,074	25,094	33,661	37,199	41,066	10.40%
01023351 - 52300 PERS Employer Contribution	70,491	77,544	73,263	87,136	104,935	20.43%
01023351 - 52400 Unemployment Insurance	2,573	2,702	3,614	3,586	3,772	5.19%
01023351 - 52500 Workers Compensation	825	770	957	1,039	1,113	7.12%
01023351 - 52900 Other Employee Benefits	200	160	80	200	635	217.50%
Total Personnel Expenses	522,719	592,653	737,685	781,606	866,159	10.82%
01023352 - 53260 Training Services	375	0	153	500	1,500	200.00%
01023352 - 53300 Other Professional Svs	5,278	942	2,170	1,000	1,000	- %
01023352 - 54110 Water / Sewerage	5,637	9,088	14,033	18,160	18,160	- %
01023352 - 54210 Solid Waste	7,874	13,629	10,888	14,750	15,250	3.39%
01023352 - 54230 Custodial Services/Supplies	59,522	64,090	65,144	80,000	80,000	- %
01023352 - 54300 Repair/Maintenance Services	1,653	1,146	5,002	3,500	5,000	42.86%
01023352 - 54410 Buildings / Land Rental	4,414	3,100	3,581	4,200	4,200	- %
01023352 - 55310 Telephone / Fax/TV	13,817	14,509	15,309	16,200	21,000	29.63%
01023352 - 55903 Travel and Related Costs	-	0	393	5,500	11,000	100.00%
01023352 - 55904 Banking / Credit Card Fees	4,393	7,503	8,175	7,000	7,000	- %
01023352 - 55905 Postal Services	225	50	58	90	200	122.22%
01023352 - 55907 Permit Fees	380	380	1,422	1,500	1,500	- %
01023352 - 56100 General Supplies	48,650	32,314	55,463	38,212	48,000	25.61%
01023352 - 56101 Safety Related Items	1,538	0	490	2,000	2,000	- %
01023352 - 56120 Office Supplies	6,213	3,293	5,976	6,000	6,000	- %
01023352 - 56150 Computer Hardware / Software	897	499	672	1,000	1,000	- %
01023352 - 56160 Uniforms	942	614	1,129	1,383	1,200	(13.20%)
01023352 - 56220 Electricity	78,895	95,923	90,085	82,000	82,000	- %
01023352 - 56240 Heating Oil	52,484	81,352	81,326	80,000	80,000	- %
01023352 - 56330 Food/Bev/Related Emp Apprctn	110	122	27	300	300	- %
Total Operating Expenses	293,295	328,553	361,494	363,295	386,310	6.34%
01023353 - 57300 Improvements & Infrastructure	53,499	11,212	7,165	50,000	0	(100.00%)
Total Capital Outlay	53,499	11,212	7,165	50,000	0	(100.00%)
Total Community Center Operations	869,513	932,418	1,106,343	1,194,901	1,252,469	4.82%

City of Unalaska
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Expenditures
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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Parks, Culture & Recreation						
Library						
01023451 - 51100 Salaries and Wages	309,831	333,222	383,020	398,874	419,396	5.14%
01023451 - 51200 Temporary Employees	6,596	12,965	10,846	13,874	28,176	103.08%
01023451 - 51300 Overtime	2,284	4,701	6,362	8,000	8,000	- %
01023451 - 52100 Health Insurance Benefit	90,566	124,365	148,940	132,944	142,272	7.02%
01023451 - 52200 FICA & Medicare Emplr Match	24,381	26,843	30,606	32,188	34,853	8.28%
01023451 - 52300 PERS Employer Contribution	76,718	75,896	71,900	79,432	84,553	6.45%
01023451 - 52400 Unemployment Insurance	2,268	2,564	2,959	2,740	3,012	9.93%
01023451 - 52500 Workers Compensation	903	782	886	894	958	7.16%
01023451 - 52900 Other Employee Benefits	160	200	80	160	508	217.50%
Total Personnel Expenses	513,708	581,537	655,598	669,106	721,728	7.86%
01023452 - 53260 Training Services	1,399	504	489	1,000	1,600	60.00%
01023452 - 53300 Other Professional Svs	166	826	2,372	600	4,400	633.33%
01023452 - 53490 Other Technical Services	-	0	0	0	26,000	- %
01023452 - 54110 Water / Sewerage	1,205	1,119	601	2,400	2,400	- %
01023452 - 54210 Solid Waste	4,475	3,905	1,954	6,100	7,200	18.03%
01023452 - 54230 Custodial Services/Supplies	36,491	33,914	38,408	49,059	50,000	1.92%
01023452 - 54300 Repair/Maintenance Services	1,313	0	608	500	1,000	100.00%
01023452 - 55310 Telephone / Fax/TV	3,043	2,657	2,166	2,000	2,100	5.00%
01023452 - 55320 Network / Internet	7,200	5,519	8,124	20,134	9,000	(55.30%)
01023452 - 55903 Travel and Related Costs	-	375	4,592	7,500	16,000	113.33%
01023452 - 55905 Postal Services	2,461	3,094	3,907	3,700	4,450	20.27%
01023452 - 55906 Membership Dues	625	950	955	1,000	1,000	- %
01023452 - 55907 Permit Fees	439	439	439	550	550	- %
01023452 - 56100 General Supplies	15,074	8,555	22,576	8,000	14,000	75.00%
01023452 - 56101 Safety Related Items	1,167	94	98	177	150	(15.12%)
01023452 - 56120 Office Supplies	9,564	10,774	4,004	11,006	9,000	(18.23%)
01023452 - 56150 Computer Hardware / Software	12,093	9,397	2,055	3,000	3,000	- %
01023452 - 56220 Electricity	24,024	23,796	7,655	44,000	30,000	(31.82%)
01023452 - 56230 Propane	-	0	0	0	8,500	- %
01023452 - 56240 Heating Oil	13,806	14,660	10,869	34,700	21,000	(39.48%)
01023452 - 56310 Food/Bev/Related for Programs	-	663	1,069	2,000	2,000	- %
01023452 - 56330 Food/Bev/Related Emp Apprctn	200	250	174	500	500	- %
01023452 - 56400 Books and Periodicals	49,263	66,452	38,528	76,982	68,150	(11.47%)
01023452 - 56451 Grants - Telecommunications	106,560	112,340	106,560	92,742	99,797	7.61%
01023452 - 56452 Grants-Circulating Materials	13,000	15,114	7,000	13,231	13,000	(1.74%)
01023452 - 56453 Grants-Travel	-	1,163	1,198	2,450	2,850	16.33%
Total Operating Expenses	303,568	316,559	266,401	383,331	397,647	3.73%
01023453 - 57400 Machinery and Equipment	-	15,862	23,392	0	0	- %
Total Capital Outlay	-	15,862	23,392	0	0	- %
Total Library	817,276	913,958	945,391	1,052,437	1,119,375	6.36%

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Expenditures
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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Parks, Culture & Recreation						
Aquatics Center						
01023551 - 51100 Salaries and Wages	242,419	252,785	257,448	300,776	371,147	23.40%
01023551 - 51200 Temporary employees	1,229	739	2,479	0	0	- %
01023551 - 51300 Overtime	5,101	11,614	6,898	6,000	10,000	66.67%
01023551 - 52100 Health Insurance Benefit	65,502	88,027	71,897	99,708	106,704	7.02%
01023551 - 52200 FICA & Medicare Emplr Match	19,029	20,283	20,412	23,472	29,153	24.20%
01023551 - 52300 PERS Employer Contribution	47,823	52,182	41,213	53,758	64,957	20.83%
01023551 - 52400 Unemployment Insurance	2,028	2,123	2,118	2,225	2,613	17.44%
01023551 - 52500 Workers Compensation	11,107	9,380	8,354	9,999	10,713	7.14%
01023551 - 52900 Other employee benefits	120	120	80	120	381	217.50%
Total Personnel Expenses	394,358	437,252	410,898	496,058	595,668	20.08%
01023552 - 53260 Training Services	2,330	2,252	4,752	4,000	5,500	37.50%
01023552 - 53264 Education Reimbursement	-	0	0	3,500	3,500	- %
01023552 - 53300 Other Professional Svs	4,307	2,485	3,076	7,500	7,500	- %
01023552 - 53420 Sampling / Testing	-	0	210	1,200	1,320	10.00%
01023552 - 54210 Solid Waste	56	0	0	0	0	- %
01023552 - 54230 Custodial Services/Supplies	2,299	1,562	1,869	6,600	5,500	(16.67%)
01023552 - 55310 Telephone and Fax/TV	957	908	929	1,200	1,200	- %
01023552 - 55903 Travel and Related Costs	-	5,310	300	4,000	12,000	200.00%
01023552 - 55906 Membership dues	-	0	0	500	600	20.00%
01023552 - 56100 General supplies	49,886	20,278	20,757	38,006	31,500	(17.12%)
01023552 - 56101 Safety Related Items	623	290	2,433	1,500	1,500	- %
01023552 - 56115 Chemicals	21,739	23,783	21,717	23,396	24,130	3.14%
01023552 - 56120 Office Supplies	667	1,083	690	1,800	1,800	- %
01023552 - 56150 Computer Hardware / Software	134	5,498	1,750	2,000	2,000	- %
01023552 - 56160 Uniforms	792	1,478	1,070	3,460	1,500	(56.64%)
01023552 - 56310 Food/Bev/Related for Programs	365	1,883	3,097	3,000	3,000	- %
01023552 - 56330 Food/Bev/Related Emp Apprctn	866	829	582	800	800	- %
Total Operating Expenses	85,021	67,637	63,233	102,462	103,350	0.87%
Total Aquatics Center	479,379	504,889	474,131	598,520	699,018	16.79%

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Parks, Culture & Recreation						
Parks						
01023652 - 54110 Water / Sewerage	11,505	16,576	907	10,450	10,450	-
01023652 - 54210 Solid Waste	2,209	3,141	2,289	2,100	2,300	9.52%
01023652 - 54300 Repair/Maintenance Services	-	0	24,210	0	0	-
01023652 - 54410 Buildings/Land Rental	20,500	21,600	21,600	21,600	21,600	-
01023652 - 56100 General Supplies	5,596	(160)	0	3,400	9,750	186.76%
01023652 - 56220 Electricity	2,004	2,476	2,843	6,000	6,000	-
Total Operating Expenses	41,814	43,632	51,849	43,550	50,100	15.04%
Total Parks	41,814	43,632	51,849	43,550	50,100	15.04%

TRANSFERS IN(OUT)

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Transfers Out						
01029854 - 59920 Transfers To Govt Capt Project	1,549,764	1,464,489	3,229,807	1,817,955	600,000	(67.00%)
01029854 - 59930 Transfers To Enterprise Oper	-	0	0	300,000	0	(100.00%)
01029854 - 59940 Transfers To Enterpr Capt Proj	(129,492)	3,356,100	3,494,500	252,224	0	(100.00%)
Total Other Expenses	1,420,272	4,820,589	6,724,307	2,370,179	600,000	(74.69%)
Total Transfers Out	1,420,272	4,820,589	6,724,307	2,370,179	600,000	(74.69%)
General Fund Expenditures Total	26,605,432	31,926,706	34,417,128	35,928,498	36,588,303	1.84%

COMMUNITY SUPPORT

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

Other Expenses	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Grants to Non-Profits						
01029154 - 58420 IFHS Mental Health Programs	161,260	151,748	136,000	101,793	0	(100.00%)
01029154 - 58430 USAFV Domestic Violence Shel	208,074	252,457	230,776	329,855	349,940	6.09%
01029154 - 58440 Unalaska Seniors	65,000	65,000	65,000	69,001	74,895	8.54%
01029154 - 58450 Unalaska Community Brdcstng	126,350	106,350	109,000	115,500	122,500	6.06%
01029154 - 58460 Museum of the Aleutians	347,813	317,813	317,813	373,058	373,058	- %
01029154 - 58471 Ak State Firefighters Assoc	-	0	20,000	0	0	- %
01029154 - 58472 Rusting Man Foundation	-	0	125,000	125,000	0	(100.00%)
01029154 - 58479 Qawalangin Culture Camp	-	39,000	35,047	0	0	- %
01029154 - 58480 Qawalangin Tribe/APIA	24,000	60,000	0	0	81,312	- %
01029154 - 58481 APIA	145,000	142,000	96,000	51,793	0	(100.00%)
01029154 - 58490 Unalaska Convention Visit Bure	-	0	0	0	218,000	- %
Total Other Expenses	1,101,725	1,134,368	1,134,636	1,166,000	1,219,705	4.61%
Total Grants to Non-Profits	1,101,725	1,134,368	1,134,636	1,166,000	1,219,705	4.61%

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2024-16

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE SUMS TO BE MADE AVAILABLE FOR THE COMMUNITY SUPPORT GRANT PROGRAM FOR FISCAL YEAR 2025

WHEREAS, the City of Unalaska acknowledges, appreciates and supports the services provided to the community by non-profit organizations; and

WHEREAS, the City of Unalaska wishes to provide financial aid to the qualifying non-profit organizations listed below through its Community Support Grant Program; and

WHEREAS, the City of Unalaska received eight Community Support Grant applications, totaling \$2,397,146 for fiscal year 2025; and

WHEREAS, one of the eight applications is from the Iliuliuk Family and Health Services Clinic (IFHS), requesting additional funding for FY25 to cover the cost of providing after-hours emergency medical services at the clinic; and

WHEREAS, the funding formula guide for Fiscal Year 2025 community support, based on 3.5% of the average revenue for the General Fund for the five most recently completed fiscal years, plus the Bed Tax Fund and the Tobacco Excise Tax Fund from the most recently completed fiscal year (which is FY23), provides a funding guide of \$1,931,807 for the community support program; and

WHEREAS, excess revenue from the Tobacco Excise Tax is available to fund the request from IFHS and provide additional funding to the grant program for APIA, and the dedication of that tax revenue is appropriate to fund the requests from IFHS and APIA; and

WHEREAS, the City Council is recommending a total funding amount of \$2,397,146 for the Community Support Program, distributed according to the table in the next section, with funding coming from the General Fund and the Tobacco Excise Tax Fund.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council establishes the following amounts to be included in the Fiscal Year 2025 operating budget for community support grants to non-profit organizations:

Community Grant Requestor	Amount
Aleutian Pribilof Islands Association	\$130,000
Museum of the Aleutians	\$373,058
Unalaska Community Broadcasting	\$122,500
Unalaska Senior Citizens	\$74,895
Unalaska Visitors Bureau	\$218,000
USAFV	\$349,940
Qawalangin Tribe	\$81,312
Iliuliuk Family Health Services	\$1,047,441
Total	\$2,397,146

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 23 2024.


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Estkaflen P. Magdaong
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Cameron Dean, Planning Director
Through: Marjie Veeder, Acting City Manager
Date: April 23, 2024
Re: Resolution 2024-16: Establishing the sums to be made available for the Community Support Grant Program for Fiscal Year 2025

SUMMARY: Eight applications for funding were received this year, including a request from the IFHS Clinic for significant funding to cover the cost of providing after-hours emergency medical services. Staff recommends consideration of the clinic's request outside of the funding formula because the large amount requested by the clinic would mean that Council could not fund the other requests within the guidelines of the funding formula. Staff recommends funding the clinic from accumulated tobacco excise tax revenue. Funding for the community support grant program is a Council decision, but staff has devised a recommended plan for Council's consideration.

PREVIOUS COUNCIL ACTION:

- Each year from FY06 through FY17 Council established a special committee charged with reviewing and scoring the applications using a Council-approved evaluation tool.
- Resolution 2016-78 eliminated the Grant Review Committee, with Staff conducting a preliminary review of applications and then providing the reviews and other informational documents to Council.
- Resolution 2019-64 increased the funding percentage from 3.4642% to 3.5% of the city's general fund revenue average for the past five (5) years. The purpose of the increase was to round the percentage up to a simple decimal number. The award amounts have varied over the years from 3.03% to 3.91%.
- Resolution 2023-09 amended the funding formula guide to include Tobacco Excise Tax revenue. The formula guide is now:
 - 3.5% of the average General Fund revenue for the five most recently completed fiscal years;
 - Plus the Bed Tax Fund for the most recently completed fiscal year;
 - Plus the Tobacco Excise Tax Fund for the most recently completed fiscal year.
- Resolution 2023-42 revised the program guidelines to explicitly allow applications from the Qawalangin Tribe of Unalaska's Culture Camp program, even though the Q-Tribe is not a nonprofit organization.
- At their meeting on March 26, 2024, Council heard a presentation from Noel Rea of the IFHS, reviewing their funding request for FY25 to cover the cost of providing after-hours emergency medical services.
- At a Special Council Meeting on April 8, 2024, Council heard presentations from each organization requesting funding, and had the opportunity to ask questions.

BACKGROUND: All grant applications were submitted in a timely manner and were provided to Council along with summaries. The full applications are also posted on the City website page for the meeting on April 8, 2024.

IFHS Request

IFHS made a request this year for \$1,047,441 to cover the cost of providing after-hours emergency care. If council chooses to fund the request, Staff recommends evaluating the request outside the funding formula and, if Council chooses to support it, paying for it using the majority of the accumulated tobacco excise tax revenue. The clinic CEO projects that the clinic’s request will be much reduced in successive years due to concerted efforts to enhance their revenue stream.

Bed Tax Over-Appropriated

The Bed Tax Revenue Fund has been over-appropriated. The operating budget, for years, has included an expense to the fund for the entire funding request for the Visitor Bureau, even if full funding was not available from bed tax revenue. The balance sheet presently shows the fund is in the negative at -93,949. The expense to the Visitor Bureau has been removed from the FY25 budget for bed tax and staff recommends that no funding be appropriated from bed tax until the fund has returned to the positive.

Tax Revenue Dedications

Bed Tax Revenue is dedicated to visitor industries, for historical and cultural projects, and programs that increase the knowledge and appreciation for the community of Unalaska, and its surroundings.

Tobacco Excise Tax Revenue is dedicated to the City of Unalaska Community Support Grant Program for the benefit of public health programs or tobacco education and cessation programs in Unalaska.

DISCUSSION: The FY25 requested amounts total \$1,349,075 not including the clinic. Adding the clinic’s \$1,047,441 request brings the total to \$2,397,146.

FY25 Requests

Organization	FY25 Request	Request Compared to Last Year
APIA	130,000	Same as last year
Museum of the Aleutians	373,058	Same as last year
Unalaska Community Broadcasting	122,500	\$7,000 more than last year
Unalaska Senior Citizens	74,895	\$5,893.92 more than last year
Unalaska Visitor Bureau	218,000	\$8,000 more than last year
USAFV	349,940	\$20,085 more than last year
Q-Tribe	81,312	\$12,897 less than last year
Subtotal (not including IFHS)	1,349,705	
Iliuliuk Family Health Services	1,047,441	\$867,441.46 more than last year
Total	2,397,146	

SCHOOL SUPPORT

City of Unalaska
FY2025 General Fund Budget Detail
Expenditures
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Other Expenses						
Education						
01029254 - 58600 School Support	4,344,274	4,699,189	5,004,910	5,495,242	5,996,810	9.13%
Total Other Expenses	4,344,274	4,699,189	5,004,910	5,495,242	5,996,810	9.13%
Total Education	4,344,274	4,699,189	5,004,910	5,495,242	5,996,810	9.13%

FY25 Budget Proposal – City Funding

Fund	FY25 Request	FY24 Budget	Difference
General Operating Fund	\$4,351,810	\$4,150,242	\$201,568
Community Schools	\$975,000 (50/50 split)	\$730,000 (60/40 split)	\$245,000
Food Service	\$300,000	\$275,000	\$25,000
Student Travel	\$160,000	\$140,000	\$20,000
Pre-School	\$210,000	\$200,000	\$10,000
Totals	\$5,996,810	\$5,495,242	\$501,568

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2024-15

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE SUM TO BE MADE AVAILABLE FROM THE CITY OF UNALASKA TO THE UNALASKA CITY SCHOOL DISTRICT FOR FISCAL YEAR 2025

WHEREAS, the Unalaska City School District Fiscal Year 2025 Budget was received by the City of Unalaska by the April 1 deadline in accordance with UCO 2.98.090; and

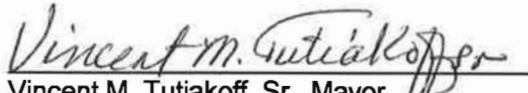
WHEREAS, within 30 days after receipt of the school budget, the City of Unalaska is required by UCO 2.98.090 to determine the total amount of money to be made available from local sources for school purposes and make available to the Unalaska City School District Board of Education a statement of the sum to be made available; and

WHEREAS, failure to furnish the Board of Education with a statement of the sum to be available would automatically approve the amount requested in the budget by the Unalaska City School District; and

WHEREAS, by June 30 the City Council shall appropriate the amount of funds to be made available from local sources to the Unalaska City School District for educational purposes.

NOW THEREFORE BE IT RESOLVED that the City of Unalaska has established the sum to be made available for local funding of school purposes for Fiscal Year 2025 to be \$5,996,810, which includes \$4,351,810 for the maximum allowable local contribution and \$1,645,000 in funding beyond the set funding cap.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 23, 2024.


Vincent M. Tutiakoff, Sr., Mayor
Mayor

ATTEST:


Estkaeren P. Magdaong
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Patricia Soule, Finance Director
Through: Marjie Veeder, Acting City Manager
Date: April 23, 2024
Re: Resolution 2024-15: A Resolution of the Unalaska City Council establishing the sum to be made available from the City of Unalaska to the Unalaska City School District for Fiscal Year 2025

SUMMARY: Unalaska City Code 2.98.090 states that the School Board shall submit the school budget to the City Council by April 1 each year. Within 30 days after receipt of the budget, the City Council must decide on the total to be made available from local sources for school purposes and provide the School Board notice of the amount to be made available. By submitting its budget on March 27, 2024, the school district met the requirements of code. Through Resolution 2024-15, Council will establish the level at which the City will fund the school district for FY25.

PREVIOUS COUNCIL ACTION: Each year Council adopts a resolution indicating the local contribution to be made to the School District for the upcoming fiscal year.

BACKGROUND: UCSD is basing their FY25 budget request on the Governor's proposed Base Student Allocation of \$5,960 which is the same as last year.

DISCUSSION: The School District submitted their budget on March 29, 2024 and presented their budget to Council on April 9, 2024. Council must indicate the level at which it intends to fund the District by May 1, the 30-day deadline set out in Title 2. Therefore, Council should adopt a resolution indicating the rate (Minimum Required Local Contribution or Maximum Allowable Local Contribution) at which they plan to authorize funding. For several years, the School District has requested funding at the Maximum Allowable Contribution rate, plus additional funding. In the past, Council has approved UCSD's requests for the maximum allowed by the cap and for funding that falls outside of the cap.

ALTERNATIVES: The Council has four alternatives:

1. If Council wishes to fund the full request that includes \$4,351,810 for the maximum contribution and \$1,645,000 in funding outside the cap, for a total of \$5,996,810. Resolution 2024-15 will be adopted as presented.
2. If Council wishes to fund only at the minimum required local contribution rate, Resolution 2024-15 must be amended to reflect the minimum required level of \$2,365,192 in local funding.
3. If Council wishes to fund only the request for funding at the allowable maximum level, Resolution 2024-15 must be amended to reflect the maximum local contribution level of \$4,351,810.

4. If Council wishes to fund the District's request at a level beyond the minimum required level but less than the maximum amount, Resolution 2024-15 must be amended to reflect that amount at which Council chooses to fund the district.

FINANCIAL IMPLICATIONS: The School District's FY25 Maximum Local Contribution request is \$4,150,242. The funding level requested for FY25 (and shown in the resolution) includes separate appropriations for community schools, preschool, food services, and student activities. The additional funding that falls outside the cap totals \$1,645,000.

LEGAL: Not applicable.

STAFF RECOMMENDATION: This is a Council decision, but Staff recommends that Council adopt Resolution 2024-15 establishing USCD's funding level for FY2025.

PROPOSED MOTION: I move to adopt Resolution 2024-15.

CITY MANAGER COMMENTS: I support the staff recommendation.

SPECIAL REVENUE FUNDS

City of Unalaska
FY2025 Special Revenue Funds Budget Summary
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
1% Sales Tax						
REVENUES						
11010040 - 41310 1% Capital Sales tax	3,548,165	4,481,024	5,118,936	4,890,000	4,890,000	- %
11029954 - 49900 Appropriated Fund Balance	-	-	-	5,892,406	-	- %
Total Revenues	3,548,165	4,481,024	5,118,936	10,782,406	4,890,000	(54.65%)
EXPENDITURES						
11029954 - 59920 Transfers To Govt Capt Project	862,135	1,000,000	-	3,161,147	2,507,262	(20.69%)
11029954 - 59940 Transfers To Enterpr Capt Proj	-	3,860,000	3,860,000	5,892,406	-	- %
Total Expenditures	1,871,400	4,860,000	3,860,000	9,053,553	2,507,262	(72.31%)
1% Sales Tax Fund Net	1,676,765	(378,976)	1,258,936	1,728,853	2,382,738	

Bed Tax						
REVENUES						
12010040 - 41420 City Bed Tax	45,108	223,512	198,915	175,000	175,000	- %
12010040 - 41942 City Bed Tax Penalty / Int	24	51	75	-	-	- %
12010049 - 49900 Appropriated Fund Balance	-	-	-	35,000	-	- %
Total Revenues	45,133	223,563	198,990	210,000	175,000	(16.67%)
EXPENDITURES						
12029154 - 58490 Unalaska CVB	210,000	210,000	210,000	210,000	-	- %
Total Expenditures	210,000	210,000	210,000	210,000	-	- %
Bed Tax Fund Net	(164,867)	13,563	(11,010)	-	175,000	

City of Unalaska
FY2025 Special Revenue Funds Budget Summary
Adopted June 11, 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
E911 Enhancement						
REVENUES						
14011040 - 41425 E911 Enhancement Tax	-	74,447	78,946	75,000	75,000	-
Total Revenues	-	74,447	78,946	75,000	75,000	-
EXPENDITURES						
14021052 - 53260 Training Services	-	-	-	8,200	-	-
14021052 - 53300 Other Professional	-	-	-	1,350	-	-
14021052 - 54300 Repair/Maintenance Services	-	-	-	2,050	-	-
14021052 - 55320 Network / Internet	-	-	775	2,400	-	-
14021052 - 55903 Travel and Related Costs	-	-	-	4,700	-	-
14021052 - 56100 General Supplies	-	-	-	8,200	-	-
14021052 - 56150 Computer Hardware / Software	-	-	-	25,250	-	-
14021053 - 57400 Machinery and Equipment	-	-	-	22,850	22,850	-
Total Expenditures	-	-	775	75,000	22,850	(69.53%)
E911 Enhancement Fund Net	-	74,447	78,171	-	52,150	

Tobacco Tax

REVENUES						
15010040 - 41430 Tobacco Tax	-	389,659	525,094	750,000	700,000	(6.67%)
15010040 - 41943 Tobacco Tax Pen/Int	-	3,226	26,191	-	-	-
15010049 - 49900 Appropriated Fund Balance	-	-	-	-	477,441	-
Total Revenues	-	392,886	551,285	750,000	1,177,441	56.99%
EXPENDITURES						
15029154 - 58410 IFHS Medical Programs	-	-	-	-	1,047,441	-
15029154 - 58420 IFHS Mental Health Programs	-	-	44,000	78,207	-	-
15029154 - 58481 APIA	-	-	44,000	78,207	130,000	66.23%
Total Expenditures	-	-	88,000	156,414	1,177,441	652.77%
Tobacco Tax Fund Net	-	392,886	463,285	593,586	-	

ELECTRIC FUND

City of Unalaska
FY2025 Electric Budget Summary
Adopted June 11, 2024

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Revenues						
Intergovernmental	311,889	112,249	(39,078)	66,493	101,029	51.94%
Charges for Services	12,788,660	17,862,572	19,373,030	18,258,960	17,904,950	(1.94%)
Non-recurring Revenues	-	(617,469)	22,000	-	-	0.00%
Total Revenues	13,100,549	17,357,352	19,355,953	18,325,453	18,005,979	(1.74%)
Operating Expenditures (excl depr.)						
Utility Administration	1,110,234	817,914	941,986	1,476,857	1,556,838	5.42%
Electric Production	7,373,014	11,665,151	12,099,800	13,818,461	14,484,289	4.82%
Electric Line Repair & Maint	625,464	743,933	841,101	1,771,907	2,618,889	47.80%
Veh & Equip Maintenance	36,815	81,289	20,312	67,352	70,380	4.50%
Facilities Maintenance	85,292	65,036	68,575	136,661	181,130	32.54%
Total Operating Expend. (excl depr.)	9,230,819	13,373,323	13,971,774	17,271,237	18,911,526	9.50%
Operating profit - cash basis	3,869,730	3,984,029	5,384,179	1,054,216	(905,547)	
Depreciation	3,426,465	3,722,221	3,676,288	2,877,546	3,317,530	15.29%
Total Operating profit - accrual basis	443,265	261,808	1,707,890	(1,823,330)	(4,223,077)	
Non-operating items						
Bad Debt Expense	-	(7)	-	-	-	- %
Allocations IN-Debit	(131,568)	(131,568)	(157,116)	(157,116)	(157,116)	- %
Interest Expense	(970,640)	(732,230)	(693,265)	(791,513)	(791,513)	- %
Issuance Costs	(35,956)	(115,548)	-	-	-	- %
Capital Project Transfers	(681,947)	173,209	(1,135,266)	(1,295,000)	(1,476,312)	14.00%
Total Non-Operating Items	(1,820,111)	(806,144)	(1,985,647)	(2,243,629)	(2,424,941)	8.08%
Net Profit (Loss)	(1,376,846)	(544,336)	(277,757)	(4,066,959)	(6,648,018)	
Appropriation of Net Assets	-	-	-	4,057,524	6,648,018	
Electric Proprietary Fund Net	(1,376,846)	(544,336)	(277,757)	(9,435)	1	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	917,416	639,422	-	4,266,159	5,822,997	23.62%
Electric Production	1,774,189	12,710,100	-	-	14,484,289	58.75%
Electric Line Repair & Maint	1,128,389	1,340,500	150,000	-	2,618,889	10.62%
Veh & Equip Maintenance	56,380	14,000	-	-	70,380	0.29%
Facilities Maintenance	85,630	95,500	-	-	181,130	0.73%
Total Operating Expenditures	3,962,004	14,799,522	150,000	4,266,159	23,177,685	
Transfers Out	-	-	-	1,476,312	1,476,312	5.99%
	-	-	-	1,476,312	1,476,312	

City of Unalaska
FY2025 Electric Budget Detail
Revenues
Adopted June 11, 2024

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Intergovernmental						
50015041 - 42355 PERS Nonemployer Contribution	292,039	112,249	(39,078)	66,493	101,029	51.94 %
Total Intergovernmental	311,889	112,249	(39,078)	66,493	101,029	51.94 %
Charges for Services						
50015042 - 44110 Residential Elec Consumption	878,671	755,178	565,557	695,000	1,059,600	52.46 %
50015042 - 44111 Residential COPA	490,843	861,482	1,083,766	925,000	902,600	(2.42%)
50015042 - 44120 Small Gen Serv Consumption	626,731	625,108	627,677	607,000	766,200	26.23 %
50015042 - 44121 Small Gen Serv COPA	403,037	727,409	964,595	795,000	781,600	(1.69%)
50015042 - 44130 Large Gen Serv Consumption	788,261	751,543	659,638	715,000	915,500	28.04 %
50015042 - 44131 Large Gen Serv Demand	84,692	93,245	89,823	92,000	89,800	(2.39%)
50015042 - 44132 Large Gen Serv Power Factor	20,878	6,902	6,701	7,500	6,700	(10.67%)
50015042 - 44133 Large Gen Serv COPA	588,063	1,090,204	1,336,506	1,145,000	1,106,000	(3.41%)
50015042 - 44140 Industrial Serv Consumption	4,108,363	4,571,448	4,004,783	4,515,000	4,313,800	(4.46%)
50015042 - 44141 Industrial Serv Demand	653,695	704,285	687,277	695,000	687,300	(1.11%)
50015042 - 44142 Industrial Serv Power Factor	149,095	15,992	23,068	21,150	23,100	9.22 %
50015042 - 44143 Industrial Serv COPA	3,584,510	6,819,537	8,009,142	7,250,000	6,439,400	(11.18%)
50015042 - 44150 Street Lights	40,287	43,438	44,925	42,225	44,900	6.34 %
50015042 - 44160 PCE Assistance	360,431	781,174	1,174,180	741,250	741,250	- %
50015042 - 44170 Other Services	4,361	(4,291)	19,532	4,885	19,500	299.18 %
50015042 - 44180 Late Fees	5,829	18,025	7,725	7,950	7,700	(3.14%)
50015042 - 47110 Interest Revenue	913	1,894	68,134	-	-	- %
Total Charges for Services	12,788,660	17,862,572	19,373,030	18,258,960	17,904,950	(1.94%)
Non-recurring Revenues						
50015049 - 49400 Gain-loss on Sale of Fixed Ass	-	(617,469)	22,000	-	-	- %
50015049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	-	4,057,524	6,648,018	63.84 %
Total Non-recurring Revenues	-	(617,469)	22,000	4,057,524	6,648,018	63.84 %
Electric Fund Total Revenues	13,100,549	17,357,352	19,355,953	22,382,977	24,653,997	10.15 %

City of Unalaska
FY2025 Electric Budget Detail
Expenditures
Adopted June 11, 2024

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Utility Administration						
50024051 - 51100 Salaries and Wages	399,768	409,096	479,276	507,569	545,443	7.46 %
50024051 - 51200 Temporary Employees	1,775	10,599	30,277	4,733	5,940	25.50 %
50024051 - 51300 Overtime	5,625	4,865	3,741	2,241	2,215	(1.16%)
50024051 - 52100 Health Insurance Benefit	104,396	132,243	142,687	157,559	169,309	7.46 %
50024051 - 52200 FICA & Medicare Emplr Match	30,447	32,156	39,296	39,189	41,827	6.73 %
50024051 - 52300 PERS Employer Contribution	173,475	(138,866)	(162,811)	121,580	140,998	15.97 %
50024051 - 52400 Unemployment Insurance	1,917	2,138	2,455	2,274	2,426	6.68 %
50024051 - 52500 Workers Compensation	7,606	6,526	6,533	7,852	8,413	7.14 %
50024051 - 52900 Other Employee Benefits	409	80	213	800	845	5.63 %
Total Personnel Expenses	725,417	458,838	541,666	843,797	917,416	8.72 %
50024052 - 53230 Legal Services	113	-	5,935	2,000	2,000	-
50024052 - 53240 Engineering/Architectural Svs	1,853	2,931	1,555	3,500	5,000	42.86 %
50024052 - 53260 Training Services	1,258	619	1,064	2,250	2,250	-
50024052 - 53264 Education Reimbursement	843	-	-	1,450	1,500	3.45 %
50024052 - 53300 Other Professional Svs	57,469	429	1,389	188,000	38,000	(79.79%)
50024052 - 53410 Software / Hardware Support	37,777	23,824	26,256	40,903	36,247	(11.38%)
50024052 - 54110 Water / Sewerage	994	986	1,063	1,000	1,500	50.00 %
50024052 - 54210 Solid Waste	1,917	1,761	1,874	1,800	3,900	116.67 %
50024052 - 54230 Custodial Services/Supplies	5,036	6,680	6,043	4,541	6,100	34.34 %
50024052 - 54300 Repair/Maintenance Services	769	797	760	1,000	1,000	-
50024052 - 55200 General Insurance	194,342	211,019	225,530	277,227	394,078	42.15 %
50024052 - 55310 Telephone / Fax/TV	4,490	4,299	4,361	3,200	4,500	40.63 %
50024052 - 55320 Network / Internet	13,202	23,220	22,928	23,450	23,520	0.30 %
50024052 - 55901 Advertising	625	409	-	530	530	-
50024052 - 55903 Travel and Related Costs	-	-	-	6,000	6,000	-
50024052 - 55904 Banking / Credit Card Fees	24,357	28,548	32,870	25,000	30,000	20.00 %
50024052 - 55905 Postal Services	2,773	2,350	2,285	2,123	2,123	-
50024052 - 55906 Membership Dues	10,220	8,988	10,878	11,000	11,000	-
50024052 - 55999 Other	-	31	-	-	-	-
50024052 - 56100 General Supplies	155	19	810	800	800	-
50024052 - 56120 Office Supplies	1,018	1,306	1,868	2,218	2,186	(1.45%)
50024052 - 56140 Facility Maintenance Supplies	56	-	9	-	-	-
50024052 - 56150 Computer Hardware / Software	1,842	11,033	26,271	13,680	39,320	187.43 %
50024052 - 56220 Electricity	15,079	15,875	12,089	9,518	15,000	57.60 %
50024052 - 56240 Heating Oil	6,439	11,717	11,221	8,102	9,100	12.32 %
50024052 - 56260 Gasoline for Vehicles	359	218	316	900	900	-
50024052 - 56320 Business Meals	-	-	-	318	318	-
50024052 - 56330 Food/Bev/Related Emp Apprctn	1,067	1,391	2,471	2,100	2,100	-
50024052 - 56400 Books and Periodicals	527	629	474	450	450	-
Total Operating Expenses	384,817	359,076	400,320	633,060	639,422	1.00 %
50024054 - 58100 Depreciation	3,426,465	3,722,221	3,676,288	2,877,546	3,317,530	15.29 %
50024054 - 58500 Bad Debt Expense	-	7	-	-	-	-
50024054 - 58910 Allocations IN-Debit	131,568	131,568	157,116	157,116	157,116	-
50024054 - 59100 Interest Expense	970,640	732,230	693,265	791,513	791,513	-
50024054 - 59400 Issuance Costs	35,956	115,548	-	-	-	-
Total Other Expenses	4,564,629	4,701,574	4,526,670	3,826,175	4,266,159	11.50 %
Total Utility Administration	5,674,863	5,519,488	5,468,656	5,303,031	5,822,997	9.81 %

City of Unalaska
FY2025 Electric Budget Detail
Expenditures
Adopted June 11, 2024

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Electric Production						
50024151 - 51100 Salaries and Wages	735,927	699,953	747,712	853,699	997,549	16.85 %
50024151 - 51300 Overtime	56,221	60,915	60,809	48,475	45,000	(7.17%)
50024151 - 52100 Health Insurance Benefit	200,217	229,564	241,278	284,168	339,674	19.53 %
50024151 - 52200 FICA & Medicare Emplr Match	60,786	58,284	61,832	69,017	79,757	15.56 %
50024151 - 52300 PERS Employer Contribution	341,157	(186,582)	(286,791)	219,644	268,468	22.23 %
50024151 - 52400 Unemployment Insurance	4,024	4,116	4,308	4,027	4,736	17.61 %
50024151 - 52500 Workers Compensation	23,269	16,225	14,798	27,742	32,406	16.81 %
50024151 - 52900 Other Employee Benefits	3,613	2,218	2,370	5,131	6,599	28.61 %
Total Personnel Expenses	<u>1,425,215</u>	<u>884,693</u>	<u>846,317</u>	<u>1,511,903</u>	<u>1,774,189</u>	<u>17.35 %</u>
50024152 - 53240 Engineering/Architectural Svs	-	-	-	2,500	2,500	-
50024152 - 53260 Training Services	-	4,249	3,447	7,500	7,500	-
50024152 - 53300 Other Professional Svs	21,200	94,596	47,128	33,000	90,000	172.73 %
50024152 - 53410 Software / Hardware Support	11,563	12,194	1,233	1,360	2,000	47.06 %
50024152 - 53420 Sampling / Testing	4,656	781	2,809	5,000	5,000	-
50024152 - 53490 Other Technical Services	4,730	4,690	3,000	10,000	10,000	-
50024152 - 54110 Water / Sewerage	1,082	1,020	822	1,300	1,400	7.69 %
50024152 - 54210 Solid Waste	5,110	8,965	3,963	8,000	9,000	12.50 %
50024152 - 54230 Custodial Services/Supplies	9,600	9,600	9,600	9,600	9,600	-
50024152 - 54300 Repair/Maintenance Services	154,071	117,265	107,331	154,500	155,000	0.32 %
50024152 - 55310 Telephone / Fax/TV	7,104	6,103	6,027	8,000	8,000	-
50024152 - 55330 Radio	-	-	-	3,000	1,500	(50.00%)
50024152 - 55903 Travel and Related Costs	2,147	11,505	7,101	9,930	10,000	0.70 %
50024152 - 55906 Membership Dues	-	-	-	500	500	-
50024152 - 55907 Permit Fees	36,589	33,624	29,745	50,000	75,000	50.00 %
50024152 - 56100 General Supplies	263,751	412,056	197,157	374,968	375,000	0.01 %
50024152 - 56101 Safety Related Items	20,036	2,850	1,862	5,000	5,000	-
50024152 - 56120 Office Supplies	984	1,087	128	3,000	3,000	-
50024152 - 56150 Computer Hardware / Software	17,707	21,201	6,991	14,600	35,000	139.73 %
50024152 - 56160 Uniforms	-	-	-	1,000	1,000	-
50024152 - 56230 Propane	556	305	139	1,000	1,000	-
50024152 - 56240 Heating Oil	-	-	-	-	-	-
50024152 - 56260 Gasoline for Vehicles	1,302	1,941	265	2,000	2,000	-
50024152 - 56270 Diesel for Equipment	-	128	-	100	100	-
50024152 - 56330 Food/Bev/Related Emp Apprctn	1,882	1,505	160	700	1,000	42.86 %
50024152 - 56500 Generator Fuel - Diesel	5,377,519	10,034,793	10,824,576	11,600,000	11,900,000	2.59 %
Total Operating Expenses	<u>5,947,799</u>	<u>10,780,458</u>	<u>11,253,483</u>	<u>12,306,558</u>	<u>12,710,100</u>	<u>3.28 %</u>
 Total Electric Production	 <u>7,373,014</u>	 <u>11,665,151</u>	 <u>12,099,800</u>	 <u>13,818,461</u>	 <u>14,484,289</u>	 <u>4.82 %</u>

City of Unalaska
FY2025 Electric Budget Detail
Expenditures
Adopted June 11, 2024

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Electric Line Repair & Maint						
50024251 - 51100 Salaries and Wages	227,008	222,472	100,569	110,308	647,493	486.98 %
50024251 - 51300 Overtime	19,465	21,219	4,643	8,060	30,000	272.20 %
50024251 - 52100 Health Insurance Benefit	57,356	71,889	34,349	28,054	193,846	590.97 %
50024251 - 52200 FICA & Medicare Emplr Match	19,008	18,642	8,045	11,381	51,825	355.36 %
50024251 - 52300 PERS Employer Contribution	108,791	(68,022)	(105,123)	29,207	178,380	510.75 %
50024251 - 52400 Unemployment Insurance	1,283	1,054	613	457	2,709	493.14 %
50024251 - 52500 Workers Compensation	7,900	5,249	2,012	2,786	20,460	634.28 %
50024251 - 52900 Other Employee Benefits	871	40	190	166	3,676	2117.93 %
Total Personnel Expenses	441,682	272,543	45,297	190,419	1,128,389	492.58 %
50024252 - 53240 Engineering/Architectural Svs	9,053	-	-	6,000	6,000	- %
50024252 - 53260 Training Services	1,100	-	550	3,100	3,100	- %
50024252 - 53300 Other Professional Svs	-	210,326	655,010	1,253,000	1,000,000	(20.19%)
50024252 - 53410 Software / Hardware Support	1,173	1,233	2,658	2,860	3,200	11.89 %
50024252 - 53420 Sampling / Testing	-	-	-	1,000	5,000	400.00 %
50024252 - 54210 Solid Waste	642	4,728	6,341	4,200	6,000	42.86 %
50024252 - 54300 Repair/Maintenance Services	28,304	15,037	9,140	1,500	2,000	33.33 %
50024252 - 54420 Equipment Rental	1,040	-	-	1,200	1,200	- %
50024252 - 54500 Construction Services	13,000	44,497	1,500	15,000	15,000	- %
50024252 - 55310 Telephone / Fax/TV	4,269	4,280	4,220	5,000	5,000	- %
50024252 - 55330 Radio	-	-	-	500	2,500	400.00 %
50024252 - 55901 Advertising	325	250	135	250	250	- %
50024252 - 55903 Travel and Related Costs	-	-	-	2,000	-	(100.00%)
50024252 - 55908 Employee Moving Costs	-	-	-	7,000	7,000	- %
50024252 - 56100 General Supplies	99,100	167,394	102,157	251,493	250,000	(0.59%)
50024252 - 56101 Safety Related Items	2,965	10,533	3,577	4,135	4,000	(3.27%)
50024252 - 56110 Sand / Gravel / Rock	15,415	2,560	1,466	9,000	12,000	33.33 %
50024252 - 56120 Office Supplies	56	-	-	250	250	- %
50024252 - 56130 Machinery / Vehicle Parts	-	56	-	-	-	- %
50024252 - 56150 Computer Hardware / Software	199	99	-	1,700	4,000	135.29 %
50024252 - 56160 Uniforms	-	-	-	2,000	2,500	25.00 %
50024252 - 56220 Electricity	1,719	1,539	964	1,200	1,200	- %
50024252 - 56230 Propane	290	50	139	400	400	- %
50024252 - 56260 Gasoline for Vehicles	3,085	6,846	5,749	4,000	5,200	30.00 %
50024252 - 56270 Diesel for Equipment	1,490	1,764	1,731	4,000	4,000	- %
50024252 - 56320 Business Meals	-	200	-	-	-	- %
50024252 - 56330 Food/Bev/Related Emp Apprctn	68	-	-	200	200	- %
50024252 - 56400 Books and Periodicals	489	-	465	500	500	- %
Total Operating Expenses	183,782	471,391	795,804	1,581,488	1,340,500	(15.24%)
50024253 - 57400 Machinery and Equipment	-	-	-	-	150,000	- %
Total Capital Outlay	-	-	-	-	150,000	- %
Total Electric Line Repair & Maint	625,464	743,933	841,101	1,771,907	2,618,889	47.80 %

City of Unalaska
FY2025 Electric Budget Detail
Expenditures
Adopted June 11, 2024

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Transfers Out						
50029854 - 59940 Transfers To Enterpr Capt Proj	681,947	(173,209)	1,135,266	1,295,000	1,476,312	14.00 %
Total Other Expenses	681,947	(173,209)	1,135,266	1,295,000	1,476,312	14.00 %
 Total Transfers Out	 681,947	 (173,209)	 1,135,266	 1,295,000	 1,476,312	 14.00 %

City of Unalaska
FY2025 Electric Budget Detail
Expenditures
Adopted June 11, 2024

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Veh & Equip Maintenance						
50022851 - 51100 Salaries and Wages	16,346	18,935	14,838	31,476	32,794	4.19 %
50022851 - 51300 Overtime	-	2	61	960	960	-
50022851 - 52100 Health Insurance Benefit	4,528	6,759	3,486	9,573	10,244	7.01 %
50022851 - 52200 FICA & Medicare Emplr Match	1,250	1,449	1,140	2,480	2,581	4.07 %
50022851 - 52300 PERS Employer Contribution	6,903	42,129	(10,075)	7,765	8,658	11.50 %
50022851 - 52400 Unemployment Insurance	107	89	74	138	144	4.35 %
50022851 - 52500 Workers Compensation	525	482	363	781	837	7.17 %
50022851 - 52900 Other Employee Benefits	34	-	17	162	162	-
Total Personnel Expenses	29,694	69,845	9,903	53,335	56,380	5.71 %
50022852 - 54300 Repair/Maintenance Services	-	213	-	2,000	2,000	-
50022852 - 56100 General Supplies	14	-	4	500	500	-
50022852 - 56130 Machinery / Vehicle Parts	7,107	11,231	10,404	11,517	11,500	(0.15%)
Total Operating Expenses	7,121	11,444	10,409	14,017	14,000	(0.12%)
 Total Veh & Equip Maintenance	 36,815	 81,289	 20,312	 67,352	 70,380	 4.50 %

City of Unalaska
FY2025 Electric Budget Detail
Expenditures
Adopted June 11, 2024

Electric Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Facilities Maintenance						
50022951 - 51100 Salaries and Wages	32,519	32,628	26,204	45,492	48,942	7.58 %
50022951 - 51200 Temporary Employees	226	404	241	-	-	- %
50022951 - 51300 Overtime	424	735	777	968	1,118	15.50 %
50022951 - 52100 Health Insurance Benefit	9,984	11,522	9,235	14,042	16,786	19.54 %
50022951 - 52200 FICA & Medicare Emplr Match	2,538	2,583	2,083	3,561	3,836	7.72 %
50022951 - 52300 PERS Employer Contribution	14,210	(8,295)	(14,712)	11,093	12,948	16.72 %
50022951 - 52400 Unemployment Insurance	170	161	99	196	235	19.90 %
50022951 - 52500 Workers Compensation	1,561	1,182	855	1,307	1,489	13.93 %
50022951 - 52900 Other Employee Benefits	95	-	26	239	276	15.48 %
Total Personnel Expenses	<u>61,727</u>	<u>40,919</u>	<u>24,808</u>	<u>76,898</u>	<u>85,630</u>	<u>11.36 %</u>
50022952 - 53300 Other Professional	135	5,167	5,754	9,263	35,000	277.86 %
50022952 - 54300 Repair/Maintenance Services	10,640	9,001	23,945	30,500	40,500	32.79 %
50022952 - 54500 Construction Services	-	-	-	5,000	5,000	- %
50022952 - 56100 General Supplies	720	-	58	4,000	4,000	- %
50022952 - 56101 Safety Related Items	44	-	-	1,000	1,000	- %
50022952 - 56140 Facility Maintenance Supplies	12,027	9,949	14,010	10,000	10,000	- %
Total Operating Expenses	<u>23,565</u>	<u>24,117</u>	<u>43,767</u>	<u>59,763</u>	<u>95,500</u>	<u>59.80 %</u>
 Total Facilities Maintenance	 <u>85,292</u>	 <u>65,036</u>	 <u>68,575</u>	 <u>136,661</u>	 <u>181,130</u>	 <u>32.54 %</u>

WATER FUND

City of Unalaska
FY2025 Water Budget Summary
Adopted June 11, 2024

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Revenues						
Intergovernmental	148,369	52,501	(21,616)	28,451	44,948	57.98%
Charges for Services	2,933,144	2,662,598	2,313,260	2,240,750	2,365,500	5.57%
Assessments	-	866	-	-	-	0.00%
Total Revenues	3,081,513	2,715,966	2,291,645	2,269,201	2,410,448	6.22%
Operating Expenditures (excl depr.)						
Utility Administration	622,883	527,795	525,898	752,216	841,945	11.93%
Water Operations	1,301,673	1,069,022	935,407	1,590,543	1,675,106	5.32%
Veh & Equip Maintenance	25,591	18,169	19,156	41,160	42,887	4.20%
Facilities Maintenance	66,565	41,837	56,113	69,997	79,278	13.26%
Total Operating Expend. (excl depr.)	2,016,712	1,656,822	1,536,573	2,453,916	2,639,216	7.55%
Operating profit - cash basis	1,064,802	1,059,144	755,071	(184,715)	(228,768)	
Depreciation	1,116,494	1,073,030	1,037,273	1,011,634	1,058,680	4.65%
Total Operating profit - accrual basis	(51,692)	(13,886)	(282,202)	(1,196,349)	(1,287,448)	
Non-operating items						
Bad Debt Expense	-	(6)	-	-	-	-
Allocations IN-Debit	(22,212)	(22,212)	(22,200)	(22,212)	(22,212)	-
Interest Expense	(41,644)	(40,920)	(40,638)	(38,213)	(38,213)	-
Capital Project Transfers	(559,735)	(1,723,750)	(1,434,754)	(521,300)	-	(100.00%)
Total Non-Operating Items	(623,591)	(1,786,888)	(1,497,592)	(581,725)	(60,425)	(89.61%)
Net Profit (Loss)	(675,283)	(1,800,774)	(1,779,794)	(1,778,074)	(1,347,873)	
Appropriation of Net Assets	-	-	-	1,767,314	1,347,873	
Water Proprietary Fund Net	(675,283)	(1,800,774)	(1,779,794)	(10,760)	-	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	554,706	287,239	-	1,119,105	1,961,050	52.18%
Water Operations	1,128,906	546,200	-	-	1,675,106	44.57%
Veh & Equip Maintenance	32,887	10,000	-	-	42,887	1.14%
Facilities Maintenance	27,678	51,600	-	-	79,278	2.11%
Total Operating Expenditures	1,744,177	895,039	-	1,119,105	3,758,321	

City of Unalaska
FY2025 Water Budget Detail
Revenues
Adopted June 11, 2024

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Intergovernmental						
51015541 - 42355 PERS Nonemployer Contribution	148,369	52,501	(21,616)	28,451	44,948	57.98 %
Total Intergovernmental	148,369	52,501	(21,616)	28,451	44,948	57.98 %
Charges for Services						
51015542 - 44210 Unmetered Water Sales	146,640	150,656	148,426	152,000	149,700	(1.51%)
51015542 - 44220 Metered Water Consumption	2,731,286	2,492,509	2,158,199	2,075,000	2,209,200	6.47 %
51015542 - 44260 System Development Chgs	47,824	-	-	1,000	-	(100.00%)
51015542 - 44270 Other Services	6,975	19,021	6,233	12,250	6,200	(49.39%)
51015542 - 44280 Late Fees	419	413	403	500	400	(20.00%)
Total Charges for Services	2,933,144	2,662,598	2,313,260	2,240,750	2,365,500	5.57 %
Assessments						
51015544 - 46513 Special Assess Pen & Int	-	866	-	-	-	- %
Total Assessments	-	866	-	-	-	- %
Non-recurring Revenues						
51015549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	-	1,767,314	1,347,873	(23.73%)
Total Non-recurring Revenues	-	-	-	1,767,314	1,347,873	(23.73%)
Water Fund Total Revenues	3,081,513	2,715,966	2,291,645	4,036,515	3,758,321	(6.89%)

City of Unalaska
FY2025 Water Budget Detail
Expenditures
Adopted June 11, 2024

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Utility Administration						
51024051 - 51100 Salaries and Wages	244,926	239,436	259,469	307,652	331,746	7.83 %
51024051 - 51200 Temporary Employees	1,331	3,986	9,375	2,134	1,856	(13.03%)
51024051 - 51300 Overtime	2,543	2,212	1,692	1,126	1,129	0.27 %
51024051 - 52100 Health Insurance Benefit	62,295	76,763	82,275	94,720	102,074	7.76 %
51024051 - 52200 FICA & Medicare Emplr Match	18,722	18,569	20,713	23,665	25,347	7.11 %
51024051 - 52300 PERS Employer Contribution	104,555	11,720	(41,903)	74,122	85,333	15.13 %
51024051 - 52400 Unemployment Insurance	1,133	1,212	1,423	1,355	1,446	6.72 %
51024051 - 52500 Workers Compensation	4,644	3,750	3,801	4,894	5,243	7.13 %
51024051 - 52900 Other Employee Benefits	257	45	127	488	532	9.02 %
Total Personnel Expenses	440,406	357,693	336,973	510,156	554,706	8.73 %
51024052 - 53230 Legal Services	7,116	-	-	1,000	1,000	- %
51024052 - 53240 Engineering/Architectural Svcs	1,853	2,931	1,555	1,100	2,000	81.82 %
51024052 - 53260 Training Services	733	599	957	1,000	1,000	- %
51024052 - 53264 Education Reimbursement	-	-	-	2,500	2,500	- %
51024052 - 53300 Other Professional Svcs	21,297	-	-	31,400	21,400	(31.85%)
51024052 - 53410 Software / Hardware Support	30,219	19,072	21,017	32,736	29,011	(11.38%)
51024052 - 54110 Water / Sewerage	994	986	1,063	850	1,100	29.41 %
51024052 - 54210 Solid Waste	1,917	1,761	1,874	1,760	1,950	10.80 %
51024052 - 54230 Custodial Services/Supplies	3,777	5,140	4,549	4,534	4,509	(0.54%)
51024052 - 54300 Repair/Maintenance Services	769	797	760	525	525	- %
51024052 - 55200 General Insurance	64,766	71,066	77,828	100,218	134,430	34.14 %
51024052 - 55310 Telephone / Fax/TV	3,392	3,392	3,412	1,321	2,250	70.33 %
51024052 - 55320 Network / Internet	10,562	18,576	18,342	18,760	18,816	0.30 %
51024052 - 55901 Advertising	-	409	-	332	332	- %
51024052 - 55903 Travel and Related Costs	-	-	-	-	-	- %
51024052 - 55904 Banking / Credit Card Fees	3,920	4,618	5,324	4,087	4,100	0.33 %
51024052 - 55905 Postal Services	3,050	2,163	4,190	4,100	2,500	(39.02%)
51024052 - 55906 Membership Dues	2,253	221	460	250	250	- %
51024052 - 55999 Other	-	31	-	-	-	- %
51024052 - 56100 General Supplies	101	17	85	660	660	- %
51024052 - 56120 Office Supplies	1,018	891	1,510	1,232	1,200	(2.62%)
51024052 - 56150 Computer Hardware / Software	1,677	9,099	21,077	11,444	31,456	174.87 %
51024052 - 56220 Electricity	15,079	15,733	12,089	12,000	15,000	25.00 %
51024052 - 56240 Heating Oil	6,439	11,717	11,221	8,102	9,100	12.32 %
51024052 - 56260 Gasoline for Vehicles	359	218	316	700	700	- %
51024052 - 56320 Business Meals	-	-	-	200	200	- %
51024052 - 56330 Food/Bev/Related Emp Apprctn	767	668	1,151	1,050	1,050	- %
51024052 - 56400 Books and Periodicals	197	-	144	200	200	- %
Total Operating Expenses	182,476	170,102	188,925	242,060	287,239	18.66 %
51024054 - 58100 Depreciation	1,116,494	1,073,030	1,037,273	1,011,634	1,058,680	4.65 %
51024054 - 58500 Bad Debt Expense	-	6	-	-	-	- %
51024054 - 58910 Allocations IN-Debit	22,212	22,212	22,200	22,212	22,212	- %
51024054 - 59100 Interest Expense	41,644	40,920	40,638	38,213	38,213	- %
Total Other Expenses	1,180,350	1,136,168	1,100,112	1,072,059	1,119,105	4.39 %
Total Utility Administration	1,803,232	1,663,963	1,626,010	1,824,275	1,961,050	7.50 %

City of Unalaska
FY2025 Water Budget Detail
Expenditures
Adopted June 11, 2024

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Water Operations						
51024351 - 51100 Salaries and Wages	490,761	395,959	394,952	582,811	599,083	2.79 %
51024351 - 51200 Temporary Employees	-	7,790	10,687	32,542	33,186	1.98 %
51024351 - 51300 Overtime	12,833	29,579	26,490	24,500	34,500	40.82 %
51024351 - 52100 Health Insurance Benefit	127,437	126,743	140,555	207,725	222,300	7.02 %
51024351 - 52200 FICA & Medicare Emplr Match	38,943	32,060	33,048	48,948	51,007	4.21 %
51024351 - 52300 PERS Employer Contribution	220,138	1,831	(96,175)	148,293	164,462	10.90 %
51024351 - 52400 Unemployment Insurance	2,232	2,012	2,657	3,269	3,438	5.17 %
51024351 - 52500 Workers Compensation	13,352	9,281	9,398	15,438	16,541	7.14 %
51024351 - 52900 Other Employee Benefits	2,069	200	1,190	3,867	4,389	13.50 %
Total Personnel Expenses	907,765	605,455	522,803	1,067,393	1,128,906	5.76 %
51024352 - 53240 Engineering/Architectural Svcs	-	9,371	28	24,000	10,000	(58.33%)
51024352 - 53260 Training Services	168	29,608	500	6,500	46,500	615.38 %
51024352 - 53300 Other Professional Svcs	36,526	56,718	31,039	54,450	66,400	21.95 %
51024352 - 53410 Software / Hardware Support	12,076	12,408	5,664	10,360	25,500	146.14 %
51024352 - 53420 Sampling / Testing	2,852	13,001	10,374	10,000	15,000	50.00 %
51024352 - 53490 Other Technical Services	-	-	4,200	1,400	4,400	214.29 %
51024352 - 54210 Solid Waste	3,993	5,623	7,972	4,000	10,000	150.00 %
51024352 - 54300 Repair/Maintenance Services	5,828	16,433	8,925	50,000	20,000	(60.00%)
51024352 - 54500 Construction Services	-	10,175	-	16,000	30,000	87.50 %
51024352 - 55310 Telephone / Fax/TV	6,484	5,742	4,729	5,500	5,500	- %
51024352 - 55320 Network / Internet	-	-	-	500	-	(100.00%)
51024352 - 55330 Radio	-	-	-	4,500	1,500	(66.67%)
51024352 - 55901 Advertising	-	999	-	-	250	- %
51024352 - 55903 Travel and Related Costs	930	3,599	-	7,000	6,000	(14.29%)
51024352 - 55906 Membership Dues	2,734	1,770	576	2,500	2,500	- %
51024352 - 55907 Permit Fees	1,567	200	200	550	550	- %
51024352 - 55908 Employee Moving Costs	-	-	-	7,000	-	(100.00%)
51024352 - 56100 General Supplies	153,576	62,031	105,730	107,790	105,000	(2.59%)
51024352 - 56101 Safety Related Items	7,097	2,806	5,761	10,000	10,000	- %
51024352 - 56108 Lab Supplies	-	-	35	6,000	3,000	(50.00%)
51024352 - 56110 Sand / Gravel / Rock	-	3,000	800	3,000	6,000	100.00 %
51024352 - 56115 Chemicals	10,935	18,654	28,021	26,500	20,000	(24.53%)
51024352 - 56120 Office Supplies	1,567	398	396	1,200	1,000	(16.67%)
51024352 - 56130 Machinery / Vehicle Parts	-	-	366	-	-	- %
51024352 - 56140 Facility Maintenance Supplies	-	-	74	-	-	- %
51024352 - 56150 Computer Hardware / Software	2,724	2,567	-	3,000	3,000	- %
51024352 - 56160 Uniforms	-	-	-	-	1,200	- %
51024352 - 56220 Electricity	120,657	174,772	168,092	130,000	120,000	(7.69%)
51024352 - 56230 Propane	403	50	139	2,200	500	(77.27%)
51024352 - 56240 Heating Oil	16,700	25,862	19,332	20,000	20,000	- %
51024352 - 56260 Gasoline for Vehicles	5,080	6,785	8,193	6,000	8,000	33.33 %
51024352 - 56270 Diesel for Equipment	1,020	887	554	800	2,000	150.00 %
51024352 - 56330 Food/Bev/Related Emp Apprctn	729	109	906	1,800	1,800	- %
51024352 - 56400 Books and Periodicals	-	-	-	600	600	- %
Total Operating Expenses	393,645	463,567	412,604	523,150	546,200	4.41 %
Total Water Operations	1,301,673	1,069,022	935,407	1,590,543	1,675,106	5.32 %

City of Unalaska
FY2025 Water Budget Detail
Expenditures
Adopted June 11, 2024

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Transfers Out						
51029854 - 59940 Transfers To Enterpr Capt Proj	559,735	1,723,750	1,434,754	521,300	-	(100.00%)
Total Other Expenses	559,735	1,723,750	1,434,754	521,300	-	(100.00%)
 Total Transfers Out	 559,735	 1,723,750	 1,434,754	 521,300	 -	 (100.00%)

City of Unalaska
FY2025 Water Budget Detail
Expenditures
Adopted June 11, 2024

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Veh & Equip Maintenance						
51022851 - 51100 Salaries and Wages	11,571	10,062	8,375	18,362	19,132	4.19 %
51022851 - 51200 Temporary Employees	-	40	-	-	-	- %
51022851 - 51300 Overtime	382	1	-	558	558	- %
51022851 - 52100 Health Insurance Benefit	3,445	3,620	2,503	5,585	5,976	7.00 %
51022851 - 52200 FICA & Medicare Emplr Match	914	773	641	1,446	1,507	4.22 %
51022851 - 52300 PERS Employer Contribution	5,176	(10,046)	(3,090)	4,528	5,050	11.53 %
51022851 - 52400 Unemployment Insurance	47	44	41	78	83	6.41 %
51022851 - 52500 Workers Compensation	381	264	208	456	489	7.24 %
51022851 - 52900 Other Employee Benefits	39	-	14	92	92	- %
Total Personnel Expenses	<u>21,955</u>	<u>4,758</u>	<u>8,691</u>	<u>31,105</u>	<u>32,887</u>	<u>5.73 %</u>
51022852 - 54300 Repair/Maintenance Services	-	213	-	300	300	- %
51022852 - 56100 General Supplies	8	-	2	-	-	- %
51022852 - 56130 Machinery / Vehicle Parts	3,627	13,197	10,463	9,755	9,700	(0.56%)
Total Operating Expenses	<u>3,636</u>	<u>13,410</u>	<u>10,465</u>	<u>10,055</u>	<u>10,000</u>	<u>(0.54%)</u>
 Total Veh & Equip Maintenance	 <u>25,591</u>	 <u>18,169</u>	 <u>19,156</u>	 <u>41,160</u>	 <u>42,887</u>	 <u>4.20 %</u>

City of Unalaska
FY2025 Water Budget Detail
Expenditures
Adopted June 11, 2024

Water Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Facilities Maintenance						
51022951 - 51100 Salaries and Wages	14,642	16,094	17,800	14,762	15,883	7.59 %
51022951 - 51200 Temporary Employees	247	329	198	-	-	-
51022951 - 51300 Overtime	27	437	197	248	305	22.98 %
51022951 - 52100 Health Insurance Benefit	4,043	5,528	7,163	4,537	5,429	19.66 %
51022951 - 52200 FICA & Medicare Emplr Match	1,141	1,289	1,392	1,144	1,235	7.95 %
51022951 - 52300 PERS Employer Contribution	6,871	836	(1,681)	3,586	4,188	16.79 %
51022951 - 52400 Unemployment Insurance	52	74	95	64	73	14.06 %
51022951 - 52500 Workers Compensation	745	620	584	422	481	13.98 %
51022951 - 52900 Other Employee Benefits	63	-	42	72	84	16.67 %
Total Personnel Expenses	<u>27,830</u>	<u>25,207</u>	<u>25,789</u>	<u>24,835</u>	<u>27,678</u>	<u>11.45 %</u>
51022952 - 53300 Other Professional	-	-	20,023	12,857	20,000	55.56 %
51022952 - 54300 Repair/Maintenance Services	31,318	11,506	4,255	22,600	22,600	-
51022952 - 54500 Construction Services	-	-	-	1,000	1,000	-
51022952 - 56100 General Supplies	136	-	42	1,000	1,000	-
51022952 - 56101 Safety Related Items	44	129	-	-	-	-
51022952 - 56140 Facility Maintenance Supplies	7,238	4,994	6,004	7,705	7,000	(9.15%)
Total Operating Expenses	<u>38,735</u>	<u>16,629</u>	<u>30,324</u>	<u>45,162</u>	<u>51,600</u>	<u>14.26 %</u>
 Total Facilities Maintenance	 <u>66,565</u>	 <u>41,837</u>	 <u>56,113</u>	 <u>69,997</u>	 <u>79,278</u>	 <u>13.26 %</u>

WASTEWATER FUND

City of Unalaska
FY2025 Wastewater Budget Summary
Adopted June 11, 2024

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Revenues						
Intergovernmental	145,846	55,025	(23,747)	27,134	40,889	50.69%
Charges for Services	2,537,519	2,580,194	2,725,766	2,744,225	3,146,000	14.64%
Assessments	-	3,998	-	-	-	0.00%
Non-recurring Revenues	-	-	7,600	-	-	0.00%
Total Revenues	2,683,365	2,639,217	2,709,619	2,771,359	3,186,889	14.99%
Operating Expenditures (excl depr.)						
Utility Administration	518,060	482,362	432,422	637,788	733,725	15.04%
Wastewater Operations	1,754,070	1,620,782	1,571,100	2,078,765	2,141,554	3.02%
Veh & Equip Maintenance	16,326	(43,824)	19,947	32,434	48,839	50.58%
Facilities Maintenance	41,199	57,791	53,468	70,935	95,906	35.20%
Total Operating Expend. (excl depr.)	2,329,655	2,117,110	2,076,937	2,819,922	3,020,024	7.10%
Operating profit - cash basis	353,710	522,107	632,682	(48,563)	166,865	
Depreciation	1,239,304	1,227,316	1,269,708	1,244,222	1,213,237	(2.49%)
Total Operating profit - accrual basis	123,671	(705,209)	(637,026)	(1,292,785)	(1,046,372)	
Non-operating items						
Bad Debt Expense	-	(19)	-	-	-	- %
Allocations IN-Debit	(21,852)	(21,852)	(21,852)	(21,852)	(21,852)	- %
Interest Expense	(94,356)	(92,043)	(90,539)	(83,524)	(83,524)	- %
Capital Project Transfers	-	(43,000)	(28,272)	(102,000)	-	(100.00%)
Total Non-Operating Items	(116,208)	(156,914)	(140,663)	(207,376)	(105,376)	(49.19%)
Net Profit (Loss)	7,463	(862,123)	(777,689)	(1,500,161)	(1,151,749)	
Appropriation of Net Assets	-	-	-	1,489,920	1,151,749	
Wastewater Proprietary Fund Net	7,463	(862,123)	(777,689)	(10,241)	-	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	463,766	269,959	-	1,318,613	2,052,339	47.30%
Wastewater Operations	1,071,354	1,070,200	-	-	2,141,554	49.36%
Veh & Equip Maintenance	25,839	23,000	-	-	48,839	1.13%
Facilities Maintenance	44,326	51,580	-	-	95,906	2.21%
Total Operating Expenditures	1,605,285	1,414,739	-	1,318,613	4,338,638	

City of Unalaska
FY2025 Wastewater Budget Detail
Revenues
Adopted June 11, 2024

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Intergovernmental						
52016041 - 42355 PERS Nonemployer Contribution	145,846	55,025	(23,747)	27,134	40,889	50.69 %
Total Intergovernmental	145,846	55,025	(23,747)	27,134	40,889	50.69 %
Charges for Services						
52016042 - 44310 Unmetered Wastewater Sales	466,884	493,333	515,529	515,000	581,100	12.83 %
52016042 - 44320 Metered Commercial Sales	1,930,141	1,845,017	1,933,338	2,025,000	2,169,700	7.15 %
52016042 - 44330 Metered Industrial Sales	86,154	176,161	177,429	128,000	295,700	131.02 %
52016042 - 44340 Vactor Services	14,484	28,443	34,166	32,500	34,200	5.23 %
52016042 - 44370 Other Services	38,721	35,873	63,834	42,250	63,800	51.01 %
52016042 - 44380 Late Fees	1,136	1,368	1,470	1,475	1,500	1.69 %
Total Charges for Services	2,537,519	2,580,194	2,725,766	2,744,225	3,146,000	14.64 %
Assessments						
52016044 - 46513 Special Assess Pen & Int	-	3,998	-	-	-	-
Total Assessments	-	3,998	-	-	-	-
Other Financing Sources						
Non-recurring Revenues						
52019649 - 49400 Gain-loss on Sale of Fixed Ass	-	-	7,600	-	-	-
52016049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	-	1,489,920	1,151,749	(22.70%)
Total Non-recurring Revenues	-	-	7,600	1,489,920	1,151,749	(22.70%)
Wastewater Fund Total Revenues	3,692,630	2,639,217	2,709,619	4,261,279	4,338,638	1.82 %

City of Unalaska
FY2025 Wastewater Budget Detail
Expenditures
Adopted June 11, 2024

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Utility Administration						
52024051 - 51100 Salaries and Wages	204,833	196,913	213,879	257,542	277,452	7.73 %
52024051 - 51200 Temporary Employees	887	3,132	5,012	1,392	1,856	33.33 %
52024051 - 51300 Overtime	1,720	1,599	1,361	932	945	1.39 %
52024051 - 52100 Health Insurance Benefit	51,654	62,655	68,335	78,690	84,927	7.93 %
52024051 - 52200 FICA & Medicare Emplr Match	15,601	15,140	16,863	19,768	21,219	7.34 %
52024051 - 52300 PERS Employer Contribution	86,960	20,904	(24,973)	62,307	71,477	14.72 %
52024051 - 52400 Unemployment Insurance	937	986	1,174	1,119	1,208	7.95 %
52024051 - 52500 Workers Compensation	3,814	2,893	3,043	3,967	4,250	7.13 %
52024051 - 52900 Other Employee Benefits	217	45	104	389	432	11.05 %
Total Personnel Expenses	366,623	304,267	284,799	426,106	463,766	8.84 %
52024052 - 53230 Legal Services	4,345	28,878	-	5,000	5,000	- %
52024052 - 53240 Engineering/Architectural Svcs	1,853	2,931	1,555	6,200	5,000	(19.35%)
52024052 - 53260 Training Services	1,019	599	602	1,000	1,000	- %
52024052 - 53264 Education Reimbursement	-	-	-	4,656	4,500	(3.35%)
52024052 - 53300 Other Professional Svcs	21,290	-	-	28,600	33,600	17.48 %
52024052 - 53410 Software / Hardware Support	26,411	16,665	18,367	28,619	25,359	(11.39%)
52024052 - 54110 Water / Sewerage	497	493	532	455	1,100	141.76 %
52024052 - 54210 Solid Waste	1,083	964	1,001	1,215	1,950	60.49 %
52024052 - 54230 Custodial Services/Supplies	2,518	3,600	3,055	4,525	4,509	(0.36%)
52024052 - 54300 Repair/Maintenance Services	769	797	760	1,000	1,000	- %
52024052 - 55200 General Insurance	56,490	65,976	57,262	73,173	111,143	51.89 %
52024052 - 55310 Telephone / Fax/TV	3,392	3,392	3,412	2,600	2,600	- %
52024052 - 55320 Network / Internet	9,241	16,254	16,049	16,415	16,464	0.30 %
52024052 - 55901 Advertising	-	409	-	-	-	- %
52024052 - 55903 Travel and Related Costs	-	-	-	-	-	- %
52024052 - 55904 Banking / Credit Card Fees	3,563	4,198	4,840	2,000	4,100	105.00 %
52024052 - 55905 Postal Services	1,165	645	917	1,710	1,710	- %
52024052 - 55999 Other	-	31	-	-	-	- %
52024052 - 56100 General Supplies	(537)	85	68	500	500	- %
52024052 - 56101 Safety Related Items	224	3,115	-	-	-	- %
52024052 - 56120 Office Supplies	1,018	834	1,510	2,218	1,200	(45.90%)
52024052 - 56150 Computer Hardware / Software	1,594	7,723	18,180	11,576	27,524	137.77 %
52024052 - 56220 Electricity	7,539	7,866	6,045	9,518	10,000	5.06 %
52024052 - 56240 Heating Oil	6,439	11,717	11,221	8,102	9,100	12.32 %
52024052 - 56260 Gasoline for Vehicles	359	218	316	900	900	- %
52024052 - 56270 Diesel for Equipment	-	61	-	-	-	- %
52024052 - 56320 Business Meals	-	-	-	200	200	- %
52024052 - 56330 Food/Bev/Related Emp Apprctn	967	645	1,786	1,000	1,000	- %
52024052 - 56400 Books and Periodicals	197	-	144	500	500	- %
Total Operating Expenses	151,437	178,094	147,624	211,682	269,959	27.53 %
52024054 - 58100 Depreciation	1,239,304	1,227,316	1,269,708	1,244,222	1,213,237	(2.49%)
52024054 - 58500 Bad Debt Expense	-	19	-	-	-	- %
52024054 - 58910 Allocations IN-Debit	21,852	21,852	21,852	21,852	21,852	- %
52024054 - 59100 Interest Expense	94,356	92,043	90,539	83,524	83,524	- %
Total Other Expenses	1,355,512	1,341,230	1,382,099	1,349,598	1,318,613	(2.30%)
Total Utility Administration	1,873,572	1,823,592	1,814,521	1,987,386	2,052,339	3.27 %

City of Unalaska
FY2025 Wastewater Budget Detail
Expenditures
Adopted June 11, 2024

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Wastewater Operations						
52024551 - 51100 Salaries and Wages	514,502	464,193	544,639	576,942	580,891	0.68 %
52024551 - 51200 Temporary Employees	3,617	7,289	(243)	32,542	33,186	1.98 %
52024551 - 51300 Overtime	20,784	16,801	9,817	32,500	22,500	(30.77%)
52024551 - 52100 Health Insurance Benefit	138,401	158,489	189,924	191,107	204,516	7.02 %
52024551 - 52200 FICA & Medicare Emplr Match	41,226	37,354	42,384	49,111	48,699	(0.84%)
52024551 - 52300 PERS Employer Contribution	232,154	34,200	(51,104)	148,076	156,382	5.61 %
52024551 - 52400 Unemployment Insurance	2,876	2,419	2,987	3,033	3,137	3.43 %
52024551 - 52500 Workers Compensation	14,992	13,522	13,674	16,996	18,212	7.15 %
52024551 - 52900 Other Employee Benefits	1,953	261	987	3,309	3,831	15.78 %
Total Personnel Expenses	<u>970,505</u>	<u>734,527</u>	<u>753,066</u>	<u>1,053,616</u>	<u>1,071,354</u>	<u>1.68 %</u>
52024552 - 53240 Engineering/Architectural Svs	-	-	-	2,000	2,000	- %
52024552 - 53260 Training Services	13,070	5,202	2,652	7,500	5,500	(26.67%)
52024552 - 53300 Other Professional Svs	134,116	152,433	15,510	90,000	90,000	- %
52024552 - 53410 Software / Hardware Support	2,130	-	-	4,000	22,000	450.00 %
52024552 - 53420 Sampling / Testing	8,905	5,161	9,612	10,000	10,000	- %
52024552 - 53490 Other Technical Services	-	-	-	250	250	- %
52024552 - 54110 Water / Sewerage	16,510	16,718	23,766	16,500	18,500	12.12 %
52024552 - 54210 Solid Waste	152,912	151,571	156,456	140,000	170,000	21.43 %
52024552 - 54300 Repair/Maintenance Services	8,234	4,642	35,016	65,000	45,000	(30.77%)
52024552 - 54500 Construction Services	-	-	-	6,000	5,000	(16.67%)
52024552 - 55310 Telephone / Fax/TV	9,404	7,845	8,101	8,000	8,000	- %
52024552 - 55330 Radio	-	1,665	-	1,500	1,500	- %
52024552 - 55901 Advertising	-	-	-	250	250	- %
52024552 - 55903 Travel and Related Costs	-	-	2,232	7,200	6,000	(16.67%)
52024552 - 55906 Membership Dues	-	-	-	600	600	- %
52024552 - 55907 Permit Fees	8,803	-	7,920	9,000	9,000	- %
52024552 - 56100 General Supplies	63,741	54,035	35,109	95,287	95,000	(0.30%)
52024552 - 56101 Safety Related Items	4,535	3,379	3,827	8,500	10,000	17.65 %
52024552 - 56108 Lab Supplies	4,819	17,554	18,415	18,161	16,200	(10.80%)
52024552 - 56110 Sand / Gravel / Rock	-	-	-	-	3,000	- %
52024552 - 56115 Chemicals	178,780	232,827	280,756	300,000	250,000	(16.67%)
52024552 - 56120 Office Supplies	857	945	128	450	500	11.11 %
52024552 - 56150 Computer Hardware / Software	849	679	-	1,000	45,000	4400.00 %
52024552 - 56160 Uniforms	-	-	-	-	-	- %
52024552 - 56220 Electricity	118,414	127,855	113,187	132,500	135,000	1.89 %
52024552 - 56230 Propane	1,207	550	639	3,500	500	(85.71%)
52024552 - 56240 Heating Oil	53,011	99,424	101,420	93,000	115,000	23.66 %
52024552 - 56260 Gasoline for Vehicles	1,236	1,569	1,533	2,500	3,500	40.00 %
52024552 - 56270 Diesel for Equipment	1,058	1,934	1,620	1,400	1,500	7.14 %
52024552 - 56330 Food/Bev/Related Emp Apprctn	516	268	137	800	800	- %
52024552 - 56400 Books and Periodicals	-	-	-	250	600	140.00 %
Total Operating Expenses	<u>783,108</u>	<u>886,255</u>	<u>818,034</u>	<u>1,025,149</u>	<u>1,070,200</u>	<u>4.39 %</u>
 Total Wastewater Operations	 <u>1,754,070</u>	 <u>1,620,782</u>	 <u>1,571,100</u>	 <u>2,078,765</u>	 <u>2,141,554</u>	 <u>3.02 %</u>

City of Unalaska
FY2025 Wastewater Budget Detail
Expenditures
Adopted June 11, 2024

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Transfers Out						
52029854 - 59940 Transfers To Enterpr Capt Proj	-	43,000	28,272	102,000	-	(100.00%)
Total Other Expenses	-	43,000	28,272	102,000	-	(100.00%)
 Total Transfers Out	 -	 43,000	 28,272	 102,000	 -	 (100.00%)

City of Unalaska
FY2025 Wastewater Budget Detail
Expenditures
Adopted June 11, 2024

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Veh & Equip Maintenance						
52022851 - 51100 Salaries and Wages	6,401	9,918	7,977	14,423	15,028	4.19 %
52022851 - 51200 Temporary Employees	-	80	-	-	-	-
52022851 - 51300 Overtime	132	224	-	438	438	-
52022851 - 52100 Health Insurance Benefit	1,444	3,060	2,607	4,387	4,694	7.00 %
52022851 - 52200 FICA & Medicare Emplr Match	500	782	610	1,140	1,186	4.04 %
52022851 - 52300 PERS Employer Contribution	2,699	(63,840)	(1,778)	3,556	3,971	11.67 %
52022851 - 52400 Unemployment Insurance	38	30	35	60	66	10.00 %
52022851 - 52500 Workers Compensation	194	287	208	358	384	7.26 %
52022851 - 52900 Other Employee Benefits	15	-	9	72	72	-
Total Personnel Expenses	11,423	(49,458)	9,668	24,434	25,839	5.75 %
52022852 - 54300 Repair/Maintenance Services	-	213	-	300	300	-
52022852 - 56100 General Supplies	6	95	2	600	600	-
52022852 - 56130 Machinery / Vehicle Parts	4,897	5,325	10,277	7,100	22,100	211.27 %
Total Operating Expenses	4,903	5,634	10,278	8,000	23,000	187.50 %
 Total Veh & Equip Maintenance	 16,326	 (43,824)	 19,947	 32,434	 48,839	 50.58 %

City of Unalaska
FY2025 Wastewater Budget Detail
Expenditures
Adopted June 11, 2024

Wastewater Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Facilities Maintenance						
52022951 - 51100 Salaries and Wages	12,839	14,482	18,401	16,109	17,334	7.60 %
52022951 - 51200 Temporary Employees	514	60	33	-	-	-
52022951 - 51300 Overtime	1,050	5,119	4,888	9,624	8,517	(11.50%)
52022951 - 52100 Health Insurance Benefit	4,615	5,830	7,917	7,828	8,672	10.78 %
52022951 - 52200 FICA & Medicare Emplr Match	1,102	1,504	1,784	1,969	1,977	0.41 %
52022951 - 52300 PERS Employer Contribution	6,291	2,157	(2,123)	6,261	6,762	8.00 %
52022951 - 52400 Unemployment Insurance	47	88	120	114	122	7.02 %
52022951 - 52500 Workers Compensation	708	637	700	721	803	11.37 %
52022951 - 52900 Other Employee Benefits	58	-	42	132	139	5.30 %
Total Personnel Expenses	<u>27,222</u>	<u>29,876</u>	<u>31,764</u>	<u>42,758</u>	<u>44,326</u>	<u>3.67 %</u>
52022952 - 53300 Other Professional	-	2,600	8,229	6,597	30,000	354.73 %
52022952 - 54300 Repair/Maintenance Services	9,281	7,316	3,848	14,780	14,780	-
52022952 - 54500 Construction Services	-	-	4,544	1,000	1,000	-
52022952 - 56100 General Supplies	136	-	42	500	500	-
52022952 - 56101 Safety Related Items	44	-	-	500	500	-
52022952 - 56140 Facility Maintenance Supplies	4,516	17,998	5,041	4,800	4,800	-
Total Operating Expenses	<u>13,977</u>	<u>27,914</u>	<u>21,704</u>	<u>28,177</u>	<u>51,580</u>	<u>83.06 %</u>
 Total Facilities Maintenance	 <u>41,199</u>	 <u>57,791</u>	 <u>53,468</u>	 <u>70,935</u>	 <u>95,906</u>	 <u>35.20 %</u>

SOLID WASTE FUND

City of Unalaska
FY2025 Solid Waste Budget Summary
Adopted June 11, 2024

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Revenues						
Intergovernmental	118,784	49,358	(22,329)	26,740	38,588	44.31%
Charges for Services	2,654,129	2,844,342	3,189,754	2,967,300	3,482,000	17.35%
Non-recurring Revenues	(29,272)	-	6,000	-	-	0.00%
Total Revenues	2,743,642	2,893,700	3,173,425	2,994,040	3,520,588	17.59%
Operating Expenditures (excl depr.)						
Utility Administration	379,033	320,390	306,576	485,898	534,200	9.94%
Solid Waste Operations	1,171,008	1,294,676	1,298,642	2,196,030	2,156,091	(1.82%)
Veh & Equip Maintenance	97,779	149,790	71,935	155,877	161,521	3.62%
Facilities Maintenance	74,043	77,840	68,532	130,118	152,708	17.36%
Total Operating Expend. (excl depr.)	1,721,863	1,842,695	1,745,685	2,967,923	3,004,520	1.23%
Operating profit - cash basis	1,021,779	1,051,005	1,427,740	26,117	516,068	
Depreciation	908,323	879,514	886,364	884,204	897,849	1.54%
Total Operating profit - accrual basis	113,456	171,491	541,377	(858,087)	(381,781)	
Non-operating items						
Landfill Closure / PC	(375,330)	(285,000)	(303,336)	(290,000)	(290,000)	-
Bad Debt Expense	-	(5)	-	-	-	-
Allocations IN-Debit	(21,456)	(21,456)	(21,456)	(21,456)	(21,456)	-
Interest Expense	(80,083)	(58,473)	(53,389)	(49,575)	(49,575)	-
Capital Project Transfers	(100,000)	(200,000)	(400,000)	-	(125,000)	-
Total Non-Operating Items	(576,869)	(564,934)	(778,181)	(361,031)	(486,031)	34.62%
Net Profit (Loss)	(463,413)	(393,443)	(236,804)	(1,219,118)	(867,812)	
Appropriation of Net Assets	-	-	-	1,207,939	867,812	
Solid Waste Proprietary Fund Net	(463,413)	(393,443)	(236,804)	(11,179)	-	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	372,522	161,678	-	1,258,880	1,793,080	40.86%
Solid Waste Operations	1,077,341	1,078,750	-	-	2,156,091	49.13%
Veh & Equip Maintenance	104,521	57,000	-	-	161,521	3.68%
Facilities Maintenance	93,208	59,500	-	-	152,708	3.48%
Total Operating Expenditures	1,647,592	1,356,928	-	1,258,880	4,263,400	
Transfers Out	-	-	-	125,000	125,000	2.85%
	-	-	-	125,000	125,000	

City of Unalaska
FY2025 Solid Waste Budget Detail
Revenues
Adopted June 11, 2024

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Intergovernmental						
53016541 - 42355 PERS Nonemployer Contribution	118,784	49,358	(22,329)	26,740	38,588	44.31 %
Total Intergovernmental	118,784	49,358	(22,329)	26,740	38,588	44.31 %
Charges for Services						
53016542 - 44410 Tipping Fees	1,694,127	1,777,685	1,996,083	1,895,000	2,367,400	24.93 %
53016542 - 44420 Vehicle Disposal Fees	3,161	-	2,602	-	3,000	- %
53016542 - 44421 Motor Vehicle Tax - Landfill	34,400	39,060	46,730	41,000	46,700	13.90 %
53016542 - 44470 Other Fees	568,812	642,754	722,851	625,000	578,300	(7.47%)
53016542 - 44480 Late Fees	961	1,231	1,692	1,300	1,700	30.77 %
53016542 - 44490 Landfill Maintenance Fees	352,668	383,612	419,796	405,000	484,900	19.73 %
Total Charges for Services	2,654,129	2,844,342	3,189,754	2,967,300	3,482,000	17.35 %
Non-recurring Revenues						
53016549 - 49400 Gain-loss on Sale of Fixed Ass	(29,272)	-	6,000	-	-	- %
53016549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	-	1,207,939	867,812	(28.16%)
Total Non-recurring Revenues	(29,272)	-	6,000	1,207,939	867,812	(28.16%)
Solid Waste Fund Total Revenues	2,743,642	2,893,700	3,173,425	4,201,979	4,388,400	4.44 %

City of Unalaska
FY2025 Solid Waste Budget Detail
Expenditures
Adopted June 11, 2024

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Utility Administration						
53024051 - 51100 Salaries and Wages	168,774	159,960	167,027	207,621	225,072	8.41 %
53024051 - 51200 Temporary Employees	444	1,570	4,452	1,392	1,856	33.33 %
53024051 - 51300 Overtime	1,684	1,435	1,026	609	616	1.15 %
53024051 - 52100 Health Insurance Benefit	39,554	47,069	50,624	59,947	64,870	8.21 %
53024051 - 52200 FICA & Medicare Emplr Match	12,806	12,181	13,210	15,928	17,190	7.92 %
53024051 - 52300 PERS Employer Contribution	52,421	5,511	(29,166)	50,253	57,943	15.30 %
53024051 - 52400 Unemployment Insurance	716	726	873	852	926	8.69 %
53024051 - 52500 Workers Compensation	3,487	2,544	2,567	3,517	3,768	7.14 %
53024051 - 52900 Other Employee Benefits	109	31	67	238	281	18.07 %
Total Personnel Expenses	279,994	231,027	210,680	340,357	372,522	9.45 %
53024052 - 53230 Legal Services	-	-	-	1,000	1,000	- %
53024052 - 53240 Engineering/Architectural Svcs	1,853	2,931	1,555	2,500	2,500	- %
53024052 - 53260 Training Services	832	599	1,318	2,000	2,000	- %
53024052 - 53264 Education Reimbursement	-	-	-	1,450	1,450	- %
53024052 - 53300 Other Professional Svcs	21,356	-	-	25,900	15,900	(38.61%)
53024052 - 53410 Software / Hardware Support	11,296	7,160	7,889	12,285	10,888	(11.37%)
53024052 - 54110 Water / Sewerage	497	493	531	456	1,100	141.23 %
53024052 - 54210 Solid Waste	1,083	964	1,001	1,215	1,215	- %
53024052 - 54230 Custodial Services/Supplies	1,260	2,060	1,561	4,517	4,509	(0.18%)
53024052 - 54300 Repair/Maintenance Services	769	797	760	500	1,000	100.00 %
53024052 - 55200 General Insurance	29,677	32,947	36,122	48,623	65,828	35.38 %
53024052 - 55310 Telephone / Fax/TV	2,604	2,604	2,584	1,321	2,600	96.82 %
53024052 - 55320 Network / Internet	3,961	6,966	6,878	7,035	7,056	0.30 %
53024052 - 55901 Advertising	-	409	-	-	-	- %
53024052 - 55903 Travel and Related Costs	-	-	-	4,000	4,000	- %
53024052 - 55904 Banking / Credit Card Fees	3,920	4,618	5,324	1,800	5,000	177.78 %
53024052 - 55905 Postal Services	1,375	1,309	1,252	2,565	2,500	(2.53%)
53024052 - 55906 Membership Dues	641	686	739	600	500	(16.67%)
53024052 - 55999 Other	-	31	-	-	-	- %
53024052 - 56100 General Supplies	59	12	42	200	200	- %
53024052 - 56120 Office Supplies	1,018	1,022	1,510	2,218	2,186	(1.45%)
53024052 - 56150 Computer Hardware / Software	1,263	3,310	7,791	8,404	11,796	40.36 %
53024052 - 56220 Electricity	7,539	7,866	6,045	7,000	7,000	- %
53024052 - 56240 Heating Oil	6,439	11,717	11,221	8,102	9,100	12.32 %
53024052 - 56260 Gasoline for Vehicles	358	218	316	900	900	- %
53024052 - 56320 Business Meals	-	-	-	200	200	- %
53024052 - 56330 Food/Bev/Related Emp Apprctn	817	645	1,310	750	750	- %
53024052 - 56400 Books and Periodicals	197	-	144	-	500	- %
Total Operating Expenses	99,038	89,362	95,896	145,541	161,678	11.09 %
53024054 - 58100 Depreciation	908,323	879,514	886,364	884,204	897,849	1.54 %
53024054 - 58200 Landfill Closure/Post Closure	375,330	285,000	303,336	290,000	290,000	- %
53024054 - 58500 Bad Debt Expense	-	5	-	-	-	- %
53024054 - 58910 Allocations IN-Debit	21,456	21,456	21,456	21,456	21,456	- %
53024054 - 59100 Interest Expense	80,083	58,473	53,389	49,575	49,575	- %
Total Other Expenses	1,385,192	1,244,448	1,264,544	1,245,235	1,258,880	1.10 %
Total Utility Administration	1,764,225	1,564,837	1,571,120	1,731,133	1,793,080	3.58 %

City of Unalaska
FY2025 Solid Waste Budget Detail
Expenditures
Adopted June 11, 2024

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Solid Waste Operations						
53024751 - 51100 Salaries and Wages	328,091	374,569	498,362	545,886	560,441	2.67 %
53024751 - 51200 Temporary Employees	15,917	15,302	-	31,616	32,250	2.01 %
53024751 - 51300 Overtime	23,120	48,577	26,924	40,000	40,000	- %
53024751 - 52100 Health Insurance Benefit	108,148	135,292	180,757	199,416	213,408	7.02 %
53024751 - 52200 FICA & Medicare Emplr Match	28,085	33,439	40,171	47,241	48,400	2.45 %
53024751 - 52300 PERS Employer Contribution	156,737	(3,058)	(73,921)	139,778	153,184	9.59 %
53024751 - 52400 Unemployment Insurance	2,031	2,619	2,938	3,142	3,305	5.19 %
53024751 - 52500 Workers Compensation	16,039	16,268	20,793	20,500	21,964	7.14 %
53024751 - 52900 Other Employee Benefits	1,700	1,031	1,754	3,867	4,389	13.50 %
Total Personnel Expenses	679,868	624,039	697,778	1,031,446	1,077,341	4.45 %
53024752 - 53240 Engineering/Architectural Svs	-	-	4,850	2,000	2,000	- %
53024752 - 53260 Training Services	-	192	1,099	2,000	3,000	50.00 %
53024752 - 53300 Other Professional Svs	43,198	69,580	34,183	55,000	85,000	54.55 %
53024752 - 53410 Software / Hardware Support	1,122	-	-	1,200	16,700	1291.67 %
53024752 - 53420 Sampling / Testing	9,767	13,676	7,170	15,000	20,000	33.33 %
53024752 - 53490 Other Technical Services	-	-	3,800	10,000	10,000	- %
53024752 - 54110 Water / Sewerage	90,416	79,192	107,550	130,000	70,000	(46.15%)
53024752 - 54210 Solid Waste	669	48,487	5,419	430,000	400,000	(6.98%)
53024752 - 54300 Repair/Maintenance Services	28,234	39,948	23,673	25,000	50,000	100.00 %
53024752 - 55310 Telephone / Fax/TV	4,051	3,821	3,927	4,600	4,500	(2.17%)
53024752 - 55330 Radio	-	-	-	-	5,000	- %
53024752 - 55903 Travel and Related Costs	-	-	3,984	6,000	6,000	- %
53024752 - 55906 Membership Dues	100	-	-	500	500	- %
53024752 - 55907 Permit Fees	9,210	9,210	9,945	10,000	10,000	- %
53024752 - 55908 Employee Moving Costs	-	-	-	-	-	- %
53024752 - 56100 General Supplies	84,224	98,948	80,962	73,584	97,000	31.82 %
53024752 - 56101 Safety Related Items	6,314	10,296	3,755	5,250	5,250	- %
53024752 - 56108 Lab Supplies	-	-	-	3,500	3,000	(14.29%)
53024752 - 56110 Sand / Gravel / Rock	49,994	49,994	50,000	50,000	50,000	- %
53024752 - 56115 Chemicals	-	229	-	250	250	- %
53024752 - 56120 Office Supplies	-	352	1,342	700	700	- %
53024752 - 56150 Computer Hardware / Software	782	12,431	3,949	2,700	16,000	492.59 %
53024752 - 56160 Uniforms	-	-	-	-	-	- %
53024752 - 56220 Electricity	122,521	125,509	135,686	120,000	140,000	16.67 %
53024752 - 56230 Propane	1,441	811	3,535	2,500	2,500	- %
53024752 - 56240 Heating Oil	32,004	94,906	102,340	70,000	70,000	- %
53024752 - 56260 Gasoline for Vehicles	727	1,117	1,040	800	800	- %
53024752 - 56270 Diesel for Equipment	4,960	11,346	12,402	8,500	9,500	11.76 %
53024752 - 56330 Food/Bev/Related Emp Apprctn	130	592	253	400	800	100.00 %
53024752 - 56400 Books and Periodicals	-	-	-	100	250	150.00 %
Total Operating Expenses	491,140	670,638	600,864	1,029,584	1,078,750	4.78 %
53024753 - 57400 Machinery and Equipment	-	-	-	135,000	-	(100.00%)
Total Capital Outlay	-	-	-	135,000	-	(100.00%)
 Total Solid Waste Operations	 1,171,008	 1,294,676	 1,298,642	 2,196,030	 2,156,091	 (1.82%)

City of Unalaska
FY2025 Solid Waste Budget Detail
Expenditures
Adopted June 11, 2024

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Transfers Out						
53029854 - 59940 Transfers To Prop Capt Proj	100,000	200,000	400,000	-	125,000	- %
Total Other Expenses	100,000	200,000	400,000	-	125,000	- %
 Total Transfers Out	 100,000	 200,000	 400,000	 -	 125,000	 - %

City of Unalaska
FY2025 Solid Waste Budget Detail
Expenditures
Adopted June 11, 2024

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Veh & Equip Maintenance						
53022851 - 51100 Salaries and Wages	26,602	24,635	17,474	58,358	60,803	4.19 %
53022851 - 51300 Overtime	57	521	(715)	1,782	1,782	- %
53022851 - 52100 Health Insurance Benefit	8,269	8,982	6,395	17,749	18,993	7.01 %
53022851 - 52200 FICA & Medicare Emplr Match	2,052	1,924	1,282	4,596	4,781	4.03 %
53022851 - 52300 PERS Employer Contribution	31,005	58,079	(10,557)	14,396	16,049	11.48 %
53022851 - 52400 Unemployment Insurance	151	109	83	251	265	5.58 %
53022851 - 52500 Workers Compensation	856	667	456	1,449	1,552	7.11 %
53022851 - 52900 Other Employee Benefits	56	5	12	296	296	- %
Total Personnel Expenses	69,208	94,922	14,430	98,877	104,521	5.71 %
53022852 - 54300 Repair/Maintenance Services	2,582	213	30,934	2,500	2,500	- %
53022852 - 56100 General Supplies	12	-	4	2,500	2,500	- %
53022852 - 56130 Machinery / Vehicle Parts	25,978	54,655	26,568	52,000	52,000	- %
Total Operating Expenses	28,571	54,868	57,506	57,000	57,000	- %
 Total Veh & Equip Maintenance	 97,779	 149,790	 71,935	 155,877	 161,521	 3.62 %

City of Unalaska
FY2025 Solid Waste Budget Detail
Expenditures
Adopted June 11, 2024

Solid Waste Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Facilities Maintenance						
53022951 - 51100 Salaries and Wages	32,743	37,664	33,564	49,528	53,282	7.58 %
53022951 - 51200 Temporary Employees	164	80	241	-	-	- %
53022951 - 51300 Overtime	445	953	748	1,048	1,212	15.65 %
53022951 - 52100 Health Insurance Benefit	8,057	12,179	10,459	15,283	18,270	19.54 %
53022951 - 52200 FICA & Medicare Emplr Match	2,551	2,960	2,644	3,871	4,169	7.70 %
53022951 - 52300 PERS Employer Contribution	13,166	1,335	(7,663)	12,080	14,095	16.68 %
53022951 - 52400 Unemployment Insurance	198	206	131	222	259	16.67 %
53022951 - 52500 Workers Compensation	1,505	1,340	1,077	1,422	1,621	13.99 %
53022951 - 52900 Other Employee Benefits	105	-	33	258	300	16.28 %
Total Personnel Expenses	<u>58,936</u>	<u>56,716</u>	<u>41,234</u>	<u>83,712</u>	<u>93,208</u>	<u>11.34 %</u>
53022952 - 53300 Other Professional	1,146	-	12,952	10,906	15,000	37.54 %
53022952 - 54300 Repair/Maintenance Services	10,229	3,554	7,202	7,800	16,800	115.38 %
53022952 - 54500 Construction Services	-	-	-	1,000	1,000	- %
53022952 - 56100 General Supplies	195	-	42	1,500	1,500	- %
53022952 - 56101 Safety Related Items	44	-	-	500	500	- %
53022952 - 56140 Facility Maintenance Supplies	3,494	17,569	7,101	24,700	24,700	- %
Total Operating Expenses	<u>15,108</u>	<u>21,124</u>	<u>27,298</u>	<u>46,406</u>	<u>59,500</u>	<u>28.22 %</u>
 Total Facilities Maintenance	 <u>74,043</u>	 <u>77,840</u>	 <u>68,532</u>	 <u>130,118</u>	 <u>152,708</u>	 <u>17.36 %</u>

PORTS & HARBORS

City of Unalaska
FY2025 Ports & Harbors Budget Summary
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Revenues						
Intergovernmental	196,234	116,017	294,855	42,313	66,530	57.23%
Charges for Services	6,649,714	8,177,400	8,205,459	9,185,875	10,006,400	8.93%
Investment Income	976	2,583	95,513	-	-	0.00%
Non-recurring Revenues	-	(1,054,560)	-	-	-	0.00%
Total Revenues	6,846,924	7,241,440	8,595,827	9,228,188	10,072,930	9.15%
Operating Expenditures (excl depr.)						
Harbor Office	1,056,754	1,124,160	1,134,465	1,580,811	1,618,427	2.38%
Unalaska Marine Center	974,054	946,437	873,547	1,256,000	1,368,907	8.99%
Spit & Light Cargo Docks	545,997	622,569	567,711	729,506	850,825	16.63%
Ports Security	7,859	6,217	2,432	72,099	74,227	2.95%
CEM Small Boat Harbor	758,629	917,623	967,132	1,074,399	1,129,983	5.17%
Bobby Storrs Small Boat Harbor	130,002	119,619	112,261	199,407	190,486	(4.47%)
Veh & Equip Maintenance	51,540	(38,729)	57,482	66,667	109,327	63.99%
Facilities Maintenance	55,155	35,427	33,034	56,832	73,734	29.74%
Total Operating Expend. (excl depr.)	3,579,989	3,733,324	3,748,063	5,035,721	5,415,916	7.55%
Operating profit - cash basis	3,266,935	3,508,115	4,847,764	4,192,467	4,657,014	
Depreciation	4,316,580	4,295,538	4,279,705	4,227,743	4,083,116	(3.42%)
Total Operating profit - accrual basis	(1,049,645)	(787,422)	568,059	(35,276)	573,898	
Non-operating items						
Bad Debt Expense	-	-	-	-	-	-
Allocations IN-Debit	(71,892)	(71,892)	(68,112)	(68,112)	(68,112)	-
Interest Expense	(1,259,149)	(1,332,860)	(1,234,777)	(1,263,315)	(1,263,315)	-
Capital Project Transfers	24,031	(4,623,218)	(2,492,144)	(480,160)	(1,000,000)	108.26%
Total Non-Operating Items	(1,336,894)	(6,027,970)	(3,795,032)	(1,811,587)	(2,331,427)	28.70%
Net Profit (Loss)	(2,386,539)	(6,815,392)	(3,226,974)	(1,846,863)	(1,757,529)	
Appropriation of Net Assets	-	-	-	1,844,451	1,757,529	
Ports & Harbors Proprietary Fund Net	(2,386,539)	(6,815,392)	(3,226,974)	(2,412)	-	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Harbor Office	1,311,440	306,987	-	5,414,543	7,032,970	59.45%
Unalaska Marine Center	543,247	825,660	-	-	1,368,907	11.57%
Spit & Light Cargo Docks	160,972	689,853	-	-	850,825	7.19%
Ports Security	52,227	22,000	-	-	74,227	0.63%
CEM Small Boat Harbor	296,409	833,574	-	-	1,129,983	9.55%
Bobby Storrs Small Boat Harbor	120,721	69,765	-	-	190,486	1.61%
Veh & Equip Maintenance	49,327	60,000	-	-	109,327	0.92%
Facilities Maintenance	37,476	36,258	-	-	73,734	0.62%
Total Operating Expenditures	2,571,819	2,844,097	-	5,414,543	10,830,459	
Transfers Out	-	-	-	1,000,000	1,000,000	8.45%
	-	-	-	1,000,000	1,000,000	

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Revenues
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Intergovernmental						
54017041 - 42152 Debt Reimbursements Grants	-	-	326,125	-	-	-
54017041 - 42355 PERS Nonemployer Contribution	167,614	87,397	(36,855)	42,313	66,530	57.23 %
54017041 - 42359 Other State Revenue	28,620	28,620	5,585	-	-	-
Total Intergovernmental	196,234	116,017	294,855	42,313	66,530	57.23 %
Charges for Services						
54017042 - 44511 UMC Docking / Moorage	1,280,860	1,719,654	1,810,724	1,995,500	2,075,500	4.01 %
54017042 - 44512 UMC Wharfage	2,197,785	2,786,296	2,681,888	3,450,000	3,588,000	4.00 %
54017042 - 44513 UMC Rental Fees	707,566	898,313	969,598	976,500	1,016,500	4.10 %
54017042 - 44514 UMC Utilities	303,701	251,886	226,296	250,000	308,000	23.20 %
54017042 - 44521 Spit Docking / Moorage	570,863	657,432	510,207	520,000	676,000	30.00 %
54017042 - 44524 Spit Utilities	164,024	251,269	156,206	150,000	257,000	71.33 %
54017042 - 44531 SBH Docking / Moorage	82,479	82,717	91,862	85,000	112,700	32.59 %
54017042 - 44534 SBH Utilities	13,266	12,521	12,865	11,700	11,700	-
54017042 - 44541 Cargo Docking / Moorage	57,207	57,633	45,154	40,000	45,000	12.50 %
54017042 - 44542 Cargo Wharfage	141,327	153,785	165,067	127,675	183,000	43.33 %
54017042 - 44543 Cargo Rental Fees	-	-	-	8,000	8,000	-
54017042 - 44544 Cargo Utilities	17,722	19,230	34,615	30,000	20,000	(33.33%)
54017042 - 44551 CEM Docking/Moorage	696,905	735,856	884,607	980,000	1,070,000	9.18 %
54017042 - 44554 CEM Utilities	384,748	519,791	565,580	520,000	593,000	14.04 %
54017042 - 44555 CEM Others Services	1,164	940	2,734	2,500	1,000	(60.00%)
54017042 - 44560 Security Fees	9,011	16,706	29,505	25,000	25,000	-
54017042 - 44580 Late Fees	3,944	9,910	14,790	8,000	10,000	25.00 %
54017042 - 44599 Other Revenue	17,142	3,460	3,763	6,000	6,000	-
Total Charges for Services	6,649,714	8,177,400	8,205,459	9,185,875	10,006,400	8.93 %
Investment Income						
54017043 - 47110 Interest Revenue	976	2,583	95,513	-	-	-
Total Investment Income	976	2,583	95,513	-	-	-
Non-recurring Revenues						
54017049 - 49400 Gain-loss on Sale of Fixed Ass	-	(1,054,560)	-	-	-	-
54017049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	-	1,844,451	1,757,529	(4.71%)
Total Non-recurring Revenues	-	(1,054,560)	-	1,844,451	1,757,529	(4.71%)
Ports & Harbors Fund Total Revenues	6,846,924	7,241,440	8,595,827	11,072,639	11,830,459	6.84 %

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Harbor Office						
54025051 - 51100 Salaries and Wages	507,460	675,841	692,160	767,745	795,819	3.66 %
54025051 - 51200 Temporary Employees	10,549	8,775	18,573	2,877	1,856	(35.49%)
54025051 - 51300 Overtime	2,285	2,259	2,789	12,912	12,894	(0.14%)
54025051 - 52100 Health Insurance Benefit	129,296	199,422	214,896	218,474	233,794	7.01 %
54025051 - 52200 FICA & Medicare Emplr Match	39,421	50,329	54,690	58,965	59,597	1.07 %
54025051 - 52300 PERS Employer Contribution	199,424	(20,376)	(79,360)	175,551	199,085	13.41 %
54025051 - 52400 Unemployment Insurance	2,562	3,356	3,306	3,116	3,284	5.39 %
54025051 - 52500 Workers Compensation	3,223	5,397	5,772	3,384	3,626	7.15 %
54025051 - 52900 Other Employee Benefits	288	294	387	528	1,485	181.25 %
Total Personnel Expenses	894,508	925,298	913,213	1,243,552	1,311,440	5.46 %
54025052 - 53230 Legal Services	2,710	5,113	3,583	5,000	5,000	- %
54025052 - 53260 Training Services	-	6,749	750	6,000	6,000	- %
54025052 - 53300 Other Professional Svcs	4,215	3,450	4,900	70,000	-	(100.00%)
54025052 - 53410 Software / Hardware Support	30,219	19,072	21,017	48,136	41,011	(14.80%)
54025052 - 54230 Custodial Services/Supplies	-	461	9,600	10,000	13,400	34.00 %
54025052 - 54300 Repair/Maintenance Services	531	-	1,366	4,000	4,000	- %
54025052 - 54410 Buildings / Land Rental	49,611	50,683	50,683	51,500	51,500	- %
54025052 - 55200 General Insurance	15,790	17,156	17,762	23,019	30,704	33.39 %
54025052 - 55310 Telephone / Fax/ TV	10,907	11,406	11,050	24,900	24,900	- %
54025052 - 55320 Network / Internet	10,842	18,576	18,342	18,760	18,816	0.30 %
54025052 - 55330 Radio	340	-	317	-	10,000	- %
54025052 - 55390 Other Communications	922	130	-	1,500	1,500	- %
54025052 - 55901 Advertising	-	1,689	-	2,000	2,000	- %
54025052 - 55902 Printing and Binding	-	1,196	-	750	750	- %
54025052 - 55903 Travel and Related Costs	-	14,618	12,744	27,300	30,000	9.89 %
54025052 - 55904 Banking / Credit Card Fees	20,309	21,178	25,683	-	-	- %
54025052 - 55905 Postal Services	2,925	1,861	2,197	3,600	3,600	- %
54025052 - 55906 Membership Dues	670	770	3,677	4,000	4,000	- %
54025052 - 55907 Permit Fees	-	-	-	1,500	1,500	- %
54025052 - 56100 General Supplies	2,231	721	845	3,500	6,000	71.43 %
54025052 - 56101 Safety Related Items	-	-	-	3,500	3,500	- %
54025052 - 56120 Office Supplies	3,022	1,830	648	4,500	4,500	- %
54025052 - 56150 Computer Hardware / Software	3,692	12,974	27,624	11,644	32,156	176.16 %
54025052 - 56160 Uniforms	-	4,270	2,949	6,500	6,500	- %
54025052 - 56240 Heating Oil	685	1,687	1,517	-	-	- %
54025052 - 56260 Gasoline for Vehicles	630	1,202	1,792	1,800	1,800	- %
54025052 - 56270 Diesel for Equipment	-	14	-	-	-	- %
54025052 - 56320 Business Meals	-	41	112	1,000	1,000	- %
54025052 - 56330 Food/Bev/Related Emp Apprctn	1,460	2,014	2,094	2,700	2,700	- %
54025052 - 56400 Books and Periodicals	-	-	-	150	150	- %
Total Operating Expenses	162,246	198,862	221,251	337,259	306,987	(8.98%)
54025054 - 58100 Depreciation	4,316,580	4,295,538	4,279,705	4,227,743	4,083,116	(3.42%)
54025054 - 58500 Bad Debt Expense	-	-	-	-	-	- %
54025054 - 58910 Allocations IN-Debit	71,892	71,892	68,112	68,112	68,112	- %
54025054 - 59100 Interest Expense	1,259,149	1,332,860	1,234,777	1,263,315	1,263,315	- %
Total Other Expenses	5,677,504	5,700,290	5,582,594	5,559,170	5,414,543	(2.60%)
Total Harbor Office	6,734,258	6,824,450	6,717,059	7,139,981	7,032,970	(1.50%)

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Unalaska Marine Center						
54025151 - 51100 Salaries and Wages	216,784	195,291	218,862	291,318	281,208	(3.47%)
54025151 - 51300 Overtime	13,263	21,483	14,191	35,100	37,800	7.69 %
54025151 - 52100 Health Insurance Benefit	75,211	83,091	109,274	101,752	109,541	7.65 %
54025151 - 52200 FICA & Medicare Emplr Match	17,599	16,585	17,828	24,976	24,411	(2.26%)
54025151 - 52300 PERS Employer Contribution	90,930	62,594	(35,141)	71,500	79,004	10.50 %
54025151 - 52400 Unemployment Insurance	1,403	1,289	1,417	1,442	1,529	6.03 %
54025151 - 52500 Workers Compensation	7,467	6,550	7,130	9,102	9,754	7.16 %
Total Personnel Expenses	422,657	386,883	333,561	535,190	543,247	1.51 %
54025152 - 53240 Engineering/Architectural Svs	-	-	-	58,042	5,000	(91.39%)
54025152 - 53260 Training Services	-	-	-	2,700	2,700	- %
54025152 - 53300 Other Professional Svs	-	150	2,250	27,000	30,000	11.11 %
54025152 - 53410 Software / Hardware Support	-	-	453	150	150	- %
54025152 - 54110 Water / Sewerage	18,356	21,977	17,324	17,700	17,700	- %
54025152 - 54210 Solid Waste	148,811	165,938	172,241	180,000	190,000	5.56 %
54025152 - 54220 Snow Plowing	1,560	-	-	10,000	10,000	- %
54025152 - 54230 Custodial Services/Supplies	-	-	-	6,000	6,000	- %
54025152 - 54300 Repair/Maintenance Services	9,784	571	994	10,000	10,000	- %
54025152 - 54410 Buildings / Land Rental	1,200	(20,568)	1,200	-	-	- %
54025152 - 54420 Equipment Rental	-	-	-	1,200	1,200	- %
54025152 - 55200 General Insurance	190,135	204,371	211,223	261,976	343,910	31.28 %
54025152 - 55310 Telephone / Fax/ TV	905	2,528	1,187	-	-	- %
54025152 - 55320 Network / Internet	-	-	-	-	2,000	- %
54025152 - 55906 Membership Dues	-	-	-	500	500	- %
54025152 - 55907 Permit Fees	-	598	-	-	-	- %
54025152 - 56100 General Supplies	3,044	4,718	4,997	10,042	10,000	(0.42%)
54025152 - 56101 Safety Related Items	473	1,008	2,290	-	-	- %
54025152 - 56110 Sand / Gravel / Rock	-	-	21,000	20,000	20,000	- %
54025152 - 56120 Office Supplies	-	132	-	250	250	- %
54025152 - 56160 Uniforms	-	-	1,800	-	-	- %
54025152 - 56220 Electricity	166,387	162,839	84,423	100,000	161,000	61.00 %
54025152 - 56230 Propane	129	22	62	150	150	- %
54025152 - 56260 Gasoline for Vehicles	10,036	14,187	16,132	14,000	14,000	- %
54025152 - 56270 Diesel for Equipment	577	1,083	2,409	600	600	- %
54025152 - 56330 Food/Bev/Related Emp Apprctn	-	-	-	500	500	- %
Total Operating Expenses	551,397	559,554	539,986	720,810	825,660	14.55 %
 Total Unalaska Marine Center	 974,054	 946,437	 873,547	 1,256,000	 1,368,907	 8.99 %

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Spit & Light Cargo Docks						
54025251 - 51100 Salaries and Wages	66,001	59,744	63,281	86,317	83,322	(3.47%)
54025251 - 51300 Overtime	3,930	6,365	4,205	10,398	11,202	7.73 %
54025251 - 52100 Health Insurance Benefit	22,285	24,620	32,377	30,147	32,459	7.67 %
54025251 - 52200 FICA/Medicare Employer Match	5,350	5,058	5,163	7,393	7,231	(2.19%)
54025251 - 52300 PERS Employer Benefit	27,330	18,835	(10,675)	21,182	23,412	10.53 %
54025251 - 52400 Unemployment Ins Benefit	416	382	420	427	455	6.56 %
54025251 - 52500 Workers Compensation Ins	2,220	1,954	2,120	2,698	2,891	7.15 %
Total Personnel Expenses	127,531	116,957	96,891	158,562	160,972	1.52 %
54025252 - 54110 Water / Sewerage	23,646	52,538	51,058	42,000	56,000	33.33 %
54025252 - 54210 Solid Waste	8,632	7,727	9,360	26,000	26,000	- %
54025252 - 54300 Repair/Maintenance Services	10,957	1,844	1,609	25,000	25,000	- %
54025252 - 54410 Buildings/Land Rental	118,343	124,737	124,573	127,000	127,000	- %
54025252 - 55200 General Insurance	76,386	84,529	92,627	113,444	148,353	30.77 %
54025252 - 56100 General Supplies	875	2,681	10	10,000	10,000	- %
54025252 - 56110 Sand / Gravel / Rock	-	10,151	802	15,000	15,000	- %
54025252 - 56220 Electricity	179,626	221,404	190,781	205,000	275,000	34.15 %
54025252 - 56260 Gasoline for Vehicles	-	-	-	7,500	7,500	- %
Total Operating Expenses	418,466	505,612	470,820	570,944	689,853	20.83 %
 Total Spit & Light Cargo Docks	 545,997	 622,569	 567,711	 729,506	 850,825	 16.63 %

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Ports Security						
54025351 - 51100 Salaries and Wages	1,217	557	1,728	5,100	5,100	- %
54025351 - 51300 Overtime	670	2,688	3,930	24,900	24,900	- %
54025351 - 52100 Health Insurance Benefit	368	1,226	1,132	10,992	10,550	(4.02%)
54025351 - 52200 FICA/Medicare Employer Match	144	248	433	2,292	2,292	- %
54025351 - 52300 PERS Employer Benefit	737	1,001	(5,520)	7,530	8,028	6.61 %
54025351 - 52400 Unemployment Ins Benefit	12	20	44	156	147	(5.77%)
54025351 - 52500 Workers Compensation Ins	42	97	165	1,129	1,210	7.17 %
Total Personnel Expenses	<u>3,191</u>	<u>5,836</u>	<u>1,912</u>	<u>52,099</u>	<u>52,227</u>	<u>0.25 %</u>
54025352 - 56100 General Supplies	4,668	251	125	18,000	20,000	11.11 %
54025352 - 56120 Office Supplies	-	-	-	500	500	- %
54025352 - 56330 Food/Bev/Related Emp Apprctn	-	130	394	1,500	1,500	- %
Total Operating Expenses	<u>4,668</u>	<u>381</u>	<u>520</u>	<u>20,000</u>	<u>22,000</u>	<u>10.00 %</u>
 Total Ports Security	 <u>7,859</u>	 <u>6,217</u>	 <u>2,432</u>	 <u>72,099</u>	 <u>74,227</u>	 <u>2.95 %</u>

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
CEM Small Boat Harbor						
54025451 - 51100 Salaries and Wages	115,195	120,687	132,912	167,768	162,903	(2.90%)
54025451 - 51300 Overtime	4,576	7,303	5,003	13,800	14,700	6.52 %
54025451 - 52100 Health Insurance Benefit	36,434	45,462	57,033	53,858	57,858	7.43 %
54025451 - 52200 FICA/Medicare Employer Match	9,173	9,709	10,563	13,785	13,305	(3.48%)
54025451 - 52300 PERS Employer Benefit	47,351	37,042	(18,805)	39,308	43,480	10.61 %
54025451 - 52400 Unemployment Ins Benefit	693	715	768	763	811	6.29 %
54025451 - 52500 Workers Compensation Ins	2,624	2,572	2,814	3,129	3,352	7.13 %
Total Personnel Expenses	<u>216,047</u>	<u>223,489</u>	<u>190,289</u>	<u>292,411</u>	<u>296,409</u>	<u>1.37 %</u>
54025452 - 53230 Legal	-	-	-	850	850	-
54025452 - 53300 Other Professional	-	-	-	-	15,000	-
54025452 - 54110 Water / Sewerage	13,328	7,697	9,908	12,000	12,000	-
54025452 - 54210 Solid Waste	48,416	50,425	57,693	68,000	68,000	-
54025452 - 54230 Custodial Services/Supplies	8,400	8,400	11,000	11,500	11,500	-
54025452 - 54300 Repair/Maintenance Services	8,853	1,829	1,851	12,000	12,000	-
54025452 - 55200 General Insurance	67,736	72,384	87,807	98,288	134,874	37.22 %
54025452 - 55310 Telephone / Fax / TV	1,610	1,599	1,492	-	-	-
54025452 - 56100 General Supplies	71	1,354	1,342	7,000	7,000	-
54025452 - 56101 Safety Related Items	-	81	-	-	-	-
54025452 - 56110 Sand / Gravel / Rock	-	10,151	-	5,000	5,000	-
54025452 - 56120 Office Supplies	-	-	-	350	350	-
54025452 - 56220 Electricity	390,906	534,596	599,542	560,000	560,000	-
54025452 - 56240 Heating Oil	3,263	5,617	6,209	4,500	4,500	-
54025452 - 56260 Gasoline for Vehicles	-	-	-	2,500	2,500	-
Total Operating Expenses	<u>542,582</u>	<u>694,134</u>	<u>776,843</u>	<u>781,988</u>	<u>833,574</u>	<u>6.60 %</u>
 Total CEM Small Boat Harbor	 <u>758,629</u>	 <u>917,623</u>	 <u>967,132</u>	 <u>1,074,399</u>	 <u>1,129,983</u>	 <u>5.17 %</u>

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Bobby Storrs Small Boat Harbor						
54025551 - 51100 Salaries and Wages	49,501	44,808	47,461	64,738	62,491	(3.47%)
54025551 - 51300 Overtime	2,947	4,774	3,154	7,800	8,400	7.69 %
54025551 - 52100 Health Insurance Benefit	16,714	18,465	24,283	22,610	24,342	7.66 %
54025551 - 52200 FICA/Medicare Employer Match	4,012	3,793	3,872	5,553	5,423	(2.34%)
54025551 - 52300 PERS Employer Benefit	20,497	14,128	(8,004)	15,886	17,560	10.54 %
54025551 - 52400 Unemployment Ins Benefit	312	286	315	320	339	5.94 %
54025551 - 52500 Workers Compensation Ins	1,665	1,465	1,590	2,022	2,166	7.12 %
Total Personnel Expenses	95,648	87,720	72,670	118,929	120,721	1.51 %
54025552 - 53300 Other Professional	-	-	-	15,000	-	(100.00%)
54025552 - 54110 Water / Sewerage	2,900	3,624	9,915	9,000	9,000	- %
54025552 - 54210 Solid Waste	1,004	1,087	1,167	1,200	1,200	- %
54025552 - 54300 Repair/Maintenance Services	7,324	1,526	6,100	15,000	15,000	- %
54025552 - 55200 General Insurance	9,382	10,011	8,924	10,778	15,065	39.78 %
54025552 - 56100 General Supplies	-	69	-	12,000	12,000	- %
54025552 - 56220 Electricity	13,744	15,583	13,487	16,000	16,000	- %
54025552 - 56260 Gasoline for Vehicles	-	-	-	1,500	1,500	- %
Total Operating Expenses	34,354	31,900	39,591	80,478	69,765	(13.31%)
 Total Bobby Storrs Small Boat Harbor	 130,002	 119,619	 112,261	 199,407	 190,486	 (4.47%)

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Transfers Out						
54029854 - 59940 Transfers To Enterpr Capt Proj	(24,031)	4,623,218	2,492,144	480,160	1,000,000	108.26 %
Total Other Expenses	(24,031)	4,623,218	2,492,144	480,160	1,000,000	108.26 %
 Total Transfers Out	 (24,031)	 4,623,218	 2,492,144	 480,160	 1,000,000	 108.26 %

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Veh & Equip Maintenance						
54022851 - 51100 Salaries and Wages	23,085	20,286	30,979	27,536	28,690	4.19 %
54022851 - 51300 Overtime	236	14	-	840	840	-
54022851 - 52100 Health Insurance Benefit	6,541	6,724	9,132	8,375	8,963	7.02 %
54022851 - 52200 FICA & Medicare Emplr Match	1,784	1,553	2,370	2,175	2,261	3.95 %
54022851 - 52300 PERS Employer Contribution	9,631	(84,056)	(2,781)	6,794	7,571	11.44 %
54022851 - 52400 Unemployment Insurance	129	86	122	120	126	5.00 %
54022851 - 52500 Workers Compensation	835	481	762	683	732	7.17 %
54022851 - 52900 Other Employee Benefits	82	-	42	144	144	-
Total Personnel Expenses	42,325	(54,912)	40,626	46,667	49,327	5.70 %
54022852 - 54300 Repair/Maintenance Services	538	213	39	2,000	2,000	-
54022852 - 56100 General Supplies	15	-	197	1,000	1,000	-
54022852 - 56130 Machinery / Vehicle Parts	8,377	15,970	16,620	17,000	57,000	235.29 %
Total Operating Expenses	9,215	16,183	16,856	20,000	60,000	200.00 %
 Total Veh & Equip Maintenance	 51,540	 (38,729)	 57,482	 66,667	 109,327	 63.99 %

City of Unalaska
FY2025 Ports & Harbors Budget Detail
Expenditures
Adopted June 11, 2024

Ports & Harbors Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Facilities Maintenance						
54022951 - 51100 Salaries and Wages	14,433	15,995	17,926	20,076	21,597	7.58 %
54022951 - 51200 Temporary Employees	247	-	82	-	-	- %
54022951 - 51300 Overtime	365	205	117	232	323	39.22 %
54022951 - 52100 Health Insurance Benefit	3,661	4,976	5,328	6,135	7,344	19.71 %
54022951 - 52200 FICA & Medicare Emplr Match	1,151	1,239	1,386	1,551	1,674	7.93 %
54022951 - 52300 PERS Employer Contribution	5,841	4,587	(2,474)	4,845	5,668	16.99 %
54022951 - 52400 Unemployment Insurance	78	68	94	88	99	12.50 %
54022951 - 52500 Workers Compensation	657	586	572	570	650	14.04 %
54022951 - 52900 Other Employee Benefits	52	-	38	103	121	17.48 %
Total Personnel Expenses	<u>26,483</u>	<u>27,655</u>	<u>23,070</u>	<u>33,600</u>	<u>37,476</u>	<u>11.54 %</u>
54022952 - 53300 Other Professional	-	577	2,326	1,974	15,000	659.93 %
54022952 - 54300 Repair/Maintenance Services	26,605	4,351	4,841	14,758	14,758	- %
54022952 - 54500 Construction Services	-	-	-	1,100	1,100	- %
54022952 - 56100 General Supplies	136	-	55	250	250	- %
54022952 - 56140 Facility Maintenance Supplies	1,887	2,844	2,743	5,150	5,150	- %
Total Operating Expenses	<u>28,672</u>	<u>7,772</u>	<u>9,964</u>	<u>23,232</u>	<u>36,258</u>	<u>56.07 %</u>
 Total Facilities Maintenance	 <u>55,155</u>	 <u>35,427</u>	 <u>33,034</u>	 <u>56,832</u>	 <u>73,734</u>	 <u>29.74 %</u>

AIRPORT FUND

City of Unalaska
FY2025 Airport Budget Summary
Adopted June 11, 2024

Airport Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Revenues						
Undefined	-	5,927	-	-	-	0.00%
Intergovernmental	22,063	9,536	(4,870)	5,016	5,008	(0.16%)
Charges for Services	481,450	456,750	503,157	544,500	544,500	0.00%
Total Revenues	493,005	472,213	498,287	549,516	549,508	0.00%
Operating Expenditures (excl depr.)						
Airport Admin/Operations	318,492	280,603	397,879	439,370	640,109	45.69%
Facilities Maintenance	97,905	205,431	162,908	182,967	272,985	49.20%
Total Operating Expend. (excl depr.)	416,398	486,034	560,787	622,336	913,094	46.72%
Operating profit - cash basis	76,607	(13,821)	(62,500)	(72,820)	(363,586)	
Depreciation	277,065	277,671	274,005	173,617	109,450	(36.96%)
Total Operating profit - accrual basis	(200,458)	(291,492)	(336,505)	(246,437)	(473,036)	
Non-operating items						
Allocations IN-Debit	(4,620)	(4,620)	(4,608)	(4,608)	(4,608)	- %
Interest Expense	-	(528)	-	-	-	- %
Capital Project Transfers	-	-	(22,280)	-	-	- %
Total Non-Operating Items	(4,620)	(5,148)	(26,888)	(4,608)	(4,608)	0.00%
Net Profit (Loss)	(205,078)	(296,640)	(363,393)	(251,045)	(477,644)	
Appropriation of Net Assets	-	-	-	247,474	477,644	
Airport Proprietary Fund Net	(205,078)	(296,640)	(363,393)	(3,571)	-	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Airport Admin/Operations	145,838	494,271	-	114,058	754,167	73.42%
Facilities Maintenance	169,750	103,235	-	-	272,985	26.58%
Total Operating Expenditures	315,588	597,506	-	114,058	1,027,152	

City of Unalaska
FY2025 Airport Budget Detail
Revenues
Adopted June 11, 2024

Airport Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Undefined						
5500 - 47110 Interest Revenue	-	5,927	-	-	-	-
Total Undefined	-	5,927	-	-	-	-
Intergovernmental						
55017541 - 42355 PERS Nonemployer Contribution	22,063	9,536	(4,870)	5,016	5,008	(0.16%)
Total Intergovernmental	22,063	9,536	(4,870)	5,016	5,008	(0.16%)
Charges for Services						
55017542 - 44580 Late Fees	(416)	80	38	500	500	-
55017542 - 44670 Airport Other Services	13,222	5,809	12,075	4,000	4,000	-
55017542 - 47240 Airport Rent	468,644	450,861	491,044	540,000	540,000	-
Total Charges for Services	481,450	456,750	503,157	544,500	544,500	-
Non-recurring Revenues						
55017549 - 49910 Bgdtd Use of Unrest. Net Asset	-	-	-	247,474	477,644	93.01 %
Total Non-recurring Revenues	(10,508)	-	-	247,474	477,644	93.01 %
Airport Fund Total Revenues	493,005	472,213	498,287	796,990	1,027,152	28.88 %

City of Unalaska
FY2025 Airport Budget Detail
Expenditures
Adopted June 11, 2024

Airport Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Airport Admin/Operations						
55025651 - 51100 Salaries and Wages	58,841	71,798	80,007	80,739	93,444	15.74 %
55025651 - 51200 Temporary Employees	1,934	1,285	4,024	-	743	- %
55025651 - 51300 Overtime	16	142	111	96	97	1.04 %
55025651 - 52100 Health Insurance Benefit	13,940	19,182	19,995	20,173	22,297	10.53 %
55025651 - 52200 FICA & Medicare Emplr Match	4,650	5,411	6,453	6,027	6,799	12.81 %
55025651 - 52300 PERS Employer Contribution	25,837	(70,981)	713	18,629	21,875	17.42 %
55025651 - 52400 Unemployment Insurance	280	318	309	287	319	11.15 %
55025651 - 52500 Workers Compensation	170	175	189	246	264	7.32 %
Total Personnel Expenses	105,669	27,330	111,802	126,197	145,838	15.56 %
55025652 - 53230 Legal Services	-	-	413	1,000	1,000	- %
55025652 - 53300 Other Professional Svcs	180	-	250	15,000	15,000	- %
55025652 - 53410 Software / Hardware Support	-	-	-	-	-	- %
55025652 - 54110 Water / Sewerage	5,505	9,234	16,364	18,000	18,000	- %
55025652 - 54210 Solid Waste	28,899	39,159	39,878	36,400	57,208	57.16 %
55025652 - 54220 Snow Plowing	-	-	-	5,000	5,000	- %
55025652 - 54230 Custodial Services/Supplies	63,475	62,849	79,588	61,283	66,000	7.70 %
55025652 - 54300 Repair/Maintenance Services	1,853	332	-	1,500	100,000	6566.67 %
55025652 - 54410 Buildings / Land Rental	17,493	11,736	14,372	18,000	29,425	63.47 %
55025652 - 55200 General Insurance	28,916	35,517	39,057	46,443	64,091	38.00 %
55025652 - 55310 Telephone / Fax / TV	3,630	3,083	2,078	6,677	6,677	- %
55025652 - 55904 Banking / Credit Card Fees	7,619	3,455	2,488	3,200	3,200	- %
55025652 - 55905 Postal Services	225	198	231	300	300	- %
55025652 - 55907 Permit Fees	-	-	-	120	120	- %
55025652 - 56100 General Supplies	128	-	1,734	15,000	15,000	- %
55025652 - 56120 Office Supplies	-	81	-	250	250	- %
55025652 - 56140 Facility Maintenance Supplies	-	-	166	-	-	- %
55025652 - 56220 Electricity	39,859	58,233	65,459	55,000	83,000	50.91 %
55025652 - 56240 Heating Oil	15,041	29,396	24,000	30,000	30,000	- %
Total Operating Expenses	212,823	253,274	286,077	313,173	494,271	57.83 %
55025654 - 58100 Depreciation	277,065	277,671	274,005	173,617	109,450	(36.96%)
55025654 - 58910 Allocations IN-Debit	4,620	4,620	4,608	4,608	4,608	- %
55025654 - 59100 Interest Expense	-	528	-	-	-	- %
Total Other Expenses	281,685	282,819	278,613	178,225	114,058	(36.00%)
Total Airport Admin/Operations	600,177	563,422	676,492	617,595	754,167	22.11 %

City of Unalaska
FY2025 Airport Budget Detail
Expenditures
Adopted June 11, 2024

Airport Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Transfers Out						
55029854 - 59940 Transfers To Enterpr Capt Proj	-	-	22,280	-	-	- %
Total Other Expenses	-	-	22,280	-	-	- %
Total Transfers Out	-	-	22,280	-	-	- %

City of Unalaska
FY2025 Airport Budget Detail
Expenditures
Adopted June 11, 2024

Airport Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Facilities Maintenance						
55022951 - 51100 Salaries and Wages	40,321	52,886	86,061	90,161	96,994	7.58 %
55022951 - 51200 Temporary Employees	1,243	833	2,077	-	-	- %
55022951 - 51300 Overtime	1,123	2,443	1,456	1,888	2,189	15.94 %
55022951 - 52100 Health Insurance Benefit	9,737	18,580	26,762	27,814	33,252	19.55 %
55022951 - 52200 FICA & Medicare Emplr Match	3,265	4,296	6,854	7,040	7,586	7.76 %
55022951 - 52300 PERS Employer Contribution	17,623	89,621	61	21,980	25,655	16.72 %
55022951 - 52400 Unemployment Insurance	188	279	379	393	462	17.56 %
55022951 - 52500 Workers Compensation	1,969	1,859	2,820	2,703	3,072	13.65 %
55022951 - 52900 Other Employee Benefits	139	1	130	464	540	16.38 %
Total Personnel Expenses	<u>75,609</u>	<u>170,797</u>	<u>126,601</u>	<u>152,443</u>	<u>169,750</u>	<u>11.35 %</u>
55022952 - 53300 Other Professional	260	399	5,543	2,289	60,000	2521.56 %
55022952 - 54230 Custodial Services/Supplies	-	-	195	-	-	- %
55022952 - 54300 Repair/Maintenance Services	15,803	13,097	13,823	15,600	30,600	96.15 %
55022952 - 54500 Construction Services	-	-	-	1,000	1,000	- %
55022952 - 56100 General Supplies	417	898	103	7,000	7,000	- %
55022952 - 56140 Facility Maintenance Supplies	5,773	20,239	16,643	4,635	4,635	- %
Total Operating Expenses	<u>22,297</u>	<u>34,634</u>	<u>36,307</u>	<u>30,524</u>	<u>103,235</u>	<u>238.21 %</u>
 Total Facilities Maintenance	 <u>97,905</u>	 <u>205,431</u>	 <u>162,908</u>	 <u>182,967</u>	 <u>272,985</u>	 <u>49.20 %</u>

HOUSING FUND

City of Unalaska
FY2025 Housing Budget Summary
Adopted June 11, 2024

Housing Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Revenues						
Intergovernmental	22,738	7,255	(3,364)	4,203	3,471	(17.42%)
Charges for Services	257,616	258,765	229,042	248,500	248,500	0.00%
Total Revenues	280,354	266,020	225,678	252,703	251,971	(0.29%)
Operating Expenditures (excl depr.)						
Housing Admin & Operating	161,559	152,209	145,415	237,983	240,216	0.94%
Facilities Maintenance	200,699	214,263	118,553	281,330	504,931	79.48%
Total Operating Expend. (excl depr.)	362,258	366,472	263,968	519,313	745,147	43.49%
Operating profit - cash basis						
	(81,904)	(100,451)	(38,289)	(266,610)	(493,176)	
Depreciation	182,165	189,795	195,245	195,246	195,246	0.00%
Transfers In	-	-	-	300,000	-	(100.00%)
Total Operating profit - accrual basis	(264,069)	(290,247)	(233,535)	(161,856)	(688,422)	
Non-operating items						
Allocations IN-Debit	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	- %
Total Non-Operating Items	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	0.00%
Net Profit (Loss)	(266,169)	(292,347)	(235,635)	(163,956)	(690,522)	
Appropriation of Net Assets	-	-	-	163,956	690,522	
Housing Proprietary Fund Net	(266,169)	(292,347)	(235,635)	-	-	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Housing Admin & Operating	95,930	144,286	-	197,346	437,562	46.43%
Facilities Maintenance	149,026	355,905	-	-	504,931	53.57%
Total Operating Expenditures	244,956	500,191	-	197,346	942,493	

City of Unalaska
FY2025 Housing Budget Detail
Revenues
Adopted June 11, 2024

Housing Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Intergovernmental						
56018041 - 42355 PERS Nonemployer Contribution	22,738	7,255	(3,364)	4,203	3,471	(17.42%)
Total Intergovernmental	22,738	7,255	(3,364)	4,203	3,471	(17.42%)
Charges for Services						
56018042 - 47230 Housing Rent	257,616	258,765	229,042	248,500	248,500	- %
Total Charges for Services	257,616	258,765	229,042	248,500	248,500	- %
Other Financing Sources						
56019848 - 49100 Transfers From General Fund	-	-	-	300,000	-	(100.00%)
Total Other Financing Sources	-	-	-	300,000	-	(100.00%)
Non-recurring Revenues						
56018049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	-	163,956	690,522	321.16 %
Total Non-recurring Revenues	-	-	-	163,956	690,522	321.16 %
Housing Fund Total Revenues	280,354	266,020	225,678	716,659	942,493	31.51 %

City of Unalaska
FY2025 Housing Budget Detail
Expenditures
Adopted June 11, 2024

Housing Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Housing Admin & Operating						
56025851 - 51100 Salaries and Wages	40,000	42,883	43,687	58,640	58,549	(0.16%)
56025851 - 51200 Temporary Employees	2,119	-	-	743	371	(50.07%)
56025851 - 51300 Overtime	8	41	69	117	117	- %
56025851 - 52100 Health Insurance Benefit	10,501	15,222	11,660	18,910	17,752	(6.12%)
56025851 - 52200 FICA & Medicare Emplr Match	3,225	3,266	3,352	4,509	4,486	(0.51%)
56025851 - 52300 PERS Employer Contribution	16,922	(14,281)	(27,298)	14,440	14,250	(1.32%)
56025851 - 52400 Unemployment Insurance	213	228	199	274	252	(8.03%)
56025851 - 52500 Workers Compensation	115	98	85	143	153	6.99 %
Total Personnel Expenses	73,102	47,458	31,755	97,776	95,930	(1.89%)
56025852 - 53230 Legal Services	-	-	-	500	-	(100.00%)
56025852 - 53240 Engineering/Architectural Svs	-	-	-	500	-	(100.00%)
56025852 - 53300 Other Professional Svs	4,676	2,709	910	2,500	2,500	- %
56025852 - 54110 Water / Sewerage	10,950	9,052	8,578	13,464	9,300	(30.93%)
56025852 - 54210 Solid Waste	12,231	14,055	15,619	19,380	25,686	32.54 %
56025852 - 54230 Custodial Services/Supplies	6,600	6,600	7,200	7,200	7,200	- %
56025852 - 54410 Buildings / Land Rental	686	749	749	780	780	- %
56025852 - 55200 General Insurance	25,193	26,770	30,001	36,203	50,720	40.10 %
56025852 - 56100 General Supplies	622	150	21	1,000	1,000	- %
56025852 - 56220 Electricity	11,566	15,612	18,828	21,480	20,700	(3.63%)
56025852 - 56240 Heating Oil	15,034	29,055	31,754	37,200	26,400	(29.03%)
Total Operating Expenses	88,457	104,751	113,660	140,207	144,286	2.91 %
56025854 - 58100 Depreciation	182,165	189,795	195,245	195,246	195,246	- %
56025854 - 58910 Allocations IN-Debit	2,100	2,100	2,100	2,100	2,100	- %
Total Other Expenses	184,265	191,895	197,345	197,346	197,346	- %
Total Housing Admin & Operating	345,824	344,104	342,760	435,329	437,562	0.51 %

City of Unalaska
FY2025 Housing Budget Detail
Expenditures
Adopted June 11, 2024

Housing Proprietary	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	Adopted Budget	% Chg
Facilities Maintenance						
56022951 - 51100 Salaries and Wages	66,706	48,751	69,843	75,173	80,873	7.58 %
56022951 - 51200 Temporary Employees	2,620	728	1,921	-	-	-
56022951 - 51300 Overtime	2,385	4,239	4,519	6,600	6,223	(5.71%)
56022951 - 52100 Health Insurance Benefit	15,519	15,021	24,075	24,742	29,204	18.03 %
56022951 - 52200 FICA & Medicare Emplr Match	5,486	4,109	5,835	6,256	6,661	6.47 %
56022951 - 52300 PERS Employer Contribution	30,440	98,703	(43,272)	19,591	22,571	15.21 %
56022951 - 52400 Unemployment Insurance	367	229	326	349	410	17.48 %
56022951 - 52500 Workers Compensation	3,228	1,882	2,399	2,297	2,608	13.54 %
56022951 - 52900 Other Employee Benefits	257	2	114	417	476	14.15 %
Total Personnel Expenses	<u>127,008</u>	<u>173,665</u>	<u>65,761</u>	<u>135,425</u>	<u>149,026</u>	<u>10.04 %</u>
56022952 - 53300 Other Professional Svs	240	-	2,650	-	60,000	-
56022952 - 54210 Solid Waste	-	171	32	-	-	-
56022952 - 54300 Repair/Maintenance Services	31,045	10,727	29,550	120,755	270,755	124.22 %
56022952 - 56100 General Supplies	503	-	120	6,200	6,200	-
56022952 - 56101 Safety Related Items	44	-	-	1,000	1,000	-
56022952 - 56110 Sand / Gravel / Rock	-	-	-	500	500	-
56022952 - 56140 Facility Maintenance Supplies	41,859	29,701	20,440	17,450	17,450	-
Total Operating Expenses	<u>73,691</u>	<u>40,598</u>	<u>52,792</u>	<u>145,905</u>	<u>355,905</u>	<u>143.93 %</u>
 Total Facilities Maintenance	 <u>200,699</u>	 <u>214,263</u>	 <u>118,553</u>	 <u>281,330</u>	 <u>504,931</u>	 <u>79.48 %</u>

CMMP

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2024-19

A RESOLUTION OF THE UNALASKA CITY COUNCIL ADOPTING THE FY25-FY34 CAPITAL AND MAJOR MAINTENANCE PLAN

WHEREAS, the purpose of the Capital Major and Maintenance Plan (CMMP) is to formalize the process of identifying and completing capital projects and major maintenance projects; and

WHEREAS, the CMMP serves as a tool to help the City effectively and efficiently meet the needs of the community; and

WHEREAS, City Departments were invited to submit project nominations; and

WHEREAS, this planning document outlines anticipated or recommended projects and expenditures for the upcoming ten years; and

WHEREAS, City staff and City Council have had the opportunity to review and comment on the nominations and the FY25-FY34 CMMP.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council approves and adopts the ten-year CMMP, for FY25-FY34, as presented by the City Manager pursuant to Unalaska Code of Ordinances § 6.12.040.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 14, 2024.



Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:



Estkaeren P. Magdaong
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Cameron Dean, Planning Director
Through: William Homka, City Manager
Date: May 14, 2024
Re: FY25-FY34 Capital and Major Maintenance Plan (CMMP)

SUMMARY: City Council reviews the Capital and Major Maintenance Plan (CMMP) every year and has reviewed several drafts of the FY25-34 CMMP. Resolution 2024-19 will adopt the revised FY25-34 CMMP.

PREVIOUS COUNCIL ACTION: Council reviews drafts of the CMMP in worksessions each year in Winter/Spring.

Resolution 2024-17: Adopting the FY25-FY34 Capital and Major Maintenance Plan (rejected April 23, 2024)

BACKGROUND: Last year Council approved the FY24-33 CMMP, with 49 projects and a total portfolio of \$162,832,010 over ten years. The first year of the CMMP is the most important because the financial figure represents what is approved to be budgeted. Council approved \$8,342,937 for FY24 excluding external funding.

Council approved Resolution 2023-47 adopting its priorities for this year's CMMP. Regulatory Compliance, Impact on Operational Budget and External Funding were identified as top concerns. Staff focused on these factors while reviewing nominations.

Beginning in November, Planning worked with each department to update their capital projects. The Technical Advisory Committee met multiple times to revise this year's CMMP.

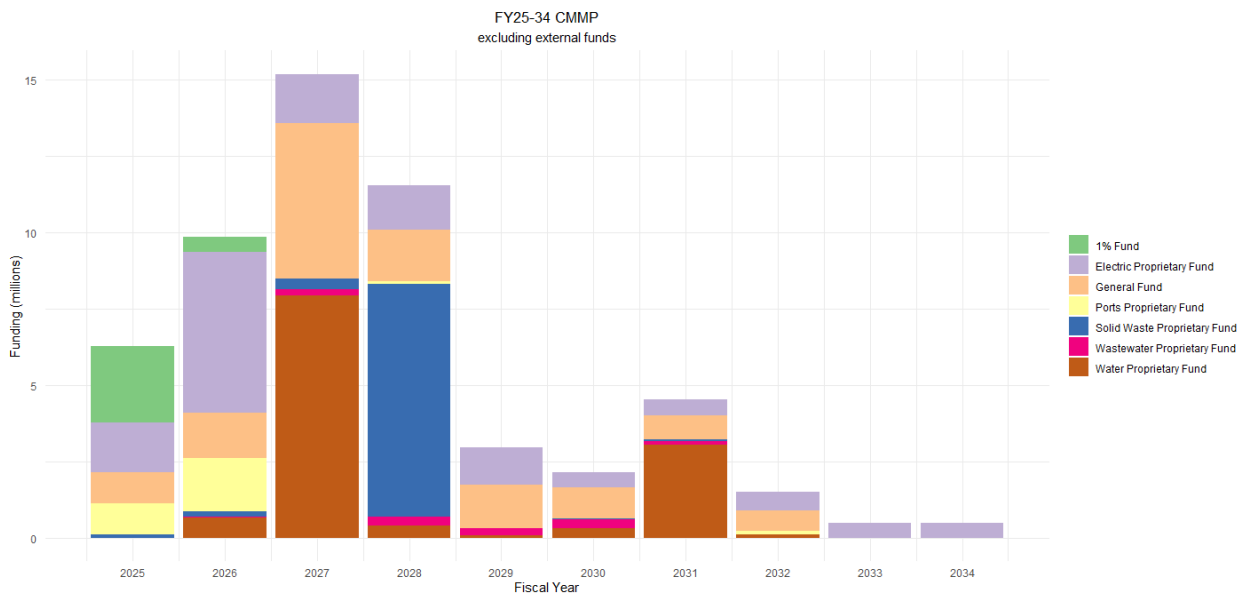
New project nominations were presented to Council in a work session on January 23, 2024. A draft CMMP was presented on March 26, and a revised draft was presented on April 9. That draft was presented for adoption on April 23 as Resolution 2024-17 and was not approved.

DISCUSSION: The attached FY25-34 CMMP was revised following the 4/23 meeting based on Council feedback and to update cost estimates where possible.

The first year of the CMMP is the most important as it will commit funding for those projects. The attached *FY25-34 CMMP FY25 Funding Table* lists the first year's projects and their funding sources. The FY25-34 CMMP proposes \$2,751,312 from proprietary funds, \$2,507,262 from the 1% Fund and \$1,010,000 from the General Fund in FY25, totaling \$6,268,574. The remaining \$9,992,538 comes from the Community

Transportation Program award the City received for Captains Bay Road paving and safety improvements.

General Fund	1,010,000
1% Fund	2,507,262
Electric Proprietary Fund	1,626,312
Solid Waste Proprietary Fund	125,000
Ports Proprietary Fund	1,000,000
Grant (Captains Bay Road CTP)	9,992,538
Total	16,261,112



Major priorities for FY25 are the Public Works Building roof replacement and dredging at the LCD & UMC to coordinate with dredging in the entrance channel. Extending the waterline on Captains Bay Road was originally an FY25 CMMP project, but was changed to an FY24 budget amendment due to its urgency. The attached overview summarizes each FY25 funding request.

As discussed at the 4/23 Council meeting, the 1% Fund could be used to fund all FY25 requests. However, doing so means that fund will be less likely to be able to cover future roof replacements for the Aquatics Center, airport terminal and other buildings as determined by the citywide roof assessment.

The FY25-34 CMMP proposes 31 projects, including the Rolling Stock Replacement Plan, totaling \$119,767,593 over ten years. Further road improvements and utility extensions on Captains Bay Road comprise much of that total, and a strategy for financing those projects still needs to be determined.

Following the 4/23 Council meeting, Staff reworked the CMMP to focus only on more certain projects and better balance year-to-year expenditures:

- Most PCR projects were removed pending the master plan’s completion. The projects that remain, like safety related playground maintenance and relocating the Skate Park, are known needs.
- Plans for renovations or replacement of the Public Safety Building will depend on the outcome of the feasibility study starting in FY25. The Police Station and construction for the Fire Station with Integrated Training Facility (design remains) were removed. Design for the Fire Station was delayed to FY27.
- Several large utilities projects, like the Solid Waste Gasifier and Pyramid Water Storage Tank, were rescheduled to achieve greater stability in proprietary fund expenditures.
- Future stages of Captains Bay Road Safety & Paving Improvements were rescheduled based on the expected timeline of Stage 1.

Remaining CMMP Council Presentations

5/28	1 st Reading of Final Budget
6/11	2 nd Reading of Final Budget

ALTERNATIVES: City Council may add and remove projects from the CMMP or reject it entirely.

FINANCIAL IMPLICATIONS: City Council reviews the CMMP each year for an opportunity to provide input and subsequently adopt the CMMP as part of the overall budgeting process. Title 6 of the Unalaska City Code requires the City Manager to submit a five-year capital improvement plan each year in conjunction with the City’s operating budget.

LEGAL: Not applicable.

STAFF RECOMMENDATION: Staff recommends adoption.

PROPOSED MOTION: I move to adopt Resolution 2024-19.

CITY MANAGER COMMENTS:

ATTACHMENTS:

FY25 Overview

FY25 Funding Table

FY25-34 CMMP Summary Sheets

FY25-34 CMMP Funding Table

FY25 CMMP Projects (10)

Electric

Electric Energy Storage System

\$371,312. Electric Proprietary Fund. Design.

Unalaska needs energy storage to handle fluctuating loads, primarily from cranes, and if renewables like wind or solar are ever to be added. This project is part of the City's CPRG grant application and will be fully funded by that grant if awarded. It was previously included under the Makushin Geothermal Project.

Electrical Distribution Equipment Replacement

\$500,000. Electric Proprietary Fund. Ongoing major maintenance.

This annual funding to replace electrical distribution equipment like transformers and reclosers is necessary to maintain reliable electric service.

Generator Sets Rebuild

\$455,000. Electric Proprietary Fund. Ongoing major maintenance.

This annual funding supports major maintenance at the powerhouse and is necessary to maintain reliable electric service.

Powerhouse SCADA & Reporting System Upgrades

\$150,000. Electric Proprietary Fund. Major maintenance.

The existing control systems at the powerhouse are outdated, creating security, compliance and reliability issues. This project will reduce future support expenses.

PCR

Rebar Restoration and Re-plastering (Pool)

\$500,000. General Fund. Major maintenance.

An assessment is underway to determine the extent of work needed. This project is necessary to maintain the pool's safety and longevity.

Public Works

Captains Bay Road Safety & Paving

\$9,992,538. Grant. Construction.

The CTP award will fund road improvements from Airport Beach Rd. through Westward Seafoods and the project will be managed by ADOT&PF. The City's match was already appropriated.

Fishermen's Memorial

\$100,000. General Fund. Construction.

The statues are ready for installation and the City is working with OC to secure the site. This project will extend electric service for lighting and security and perform necessary site improvements.

Public Works Roof Replacement
\$2,507,262. 1% Fund. Construction.

The Public Works building roof is failing and needs to be replaced.

Ports

LCD and UMC Dredging
\$1,000,000. Ports Proprietary Fund.

Timing this project in tandem with entrance channel dredging will reduce the complexity of permitting and save on mobilization and demobilization. Funding has also been requested through CAPSIS.

Solid Waste

Bailer Controls System Upgrades
\$125,000. Solid Waste Proprietary Fund. Major maintenance.

Control systems have started failing due to age, are impractical to repair and present safety hazards.

FY25	Electric Proprietary Fund	General Fund	Grant	Ports Proprietary Fund	Solid Waste Proprietary Fund	1% Fund	Grand Total
Electric Proprietary Fund							
Electric							
Electric Energy Storage System	371,312						371,312
Electrical Distribution Equipment Replacement	500,000						500,000
Generator Sets Rebuild	455,000						455,000
Powerhouse SCADA & Reporting System Upgrades	150,000						150,000
Electric Total	1,476,312						1,476,312
Electric Proprietary Fund Total	1,476,312						1,476,312
General Fund							
PCR							
Rebar Restoration and Re-plastering		500,000					500,000
PCR Total		500,000					500,000
Public Works							
Rolling Stock Replacement Plan	150,000	410,000					560,000
Captains Bay Road Safety & Paving			9,992,538				9,992,538
Fishermen's Memorial		100,000					100,000
Public Works Roof Replacement						2,507,262	2,507,262
Public Works Total	150,000	510,000	9,992,538			2,507,262	13,159,800
General Fund Total	150,000	1,010,000	9,992,538			2,507,262	13,659,800
Ports Proprietary Fund							
Ports							
LCD & UMC Dredging				1,000,000			1,000,000
Ports Total				1,000,000			1,000,000
Ports Proprietary Fund Total				1,000,000			1,000,000
Solid Waste Proprietary Fund							
Solid Waste							
Baler Controls System Upgrades					125,000		125,000
Solid Waste Total					125,000		125,000
Solid Waste Proprietary Fund Total					125,000		125,000
Grand Total	1,626,312	1,010,000	9,992,538	1,000,000	125,000	2,507,262	16,261,112

FY25-34 CMMP

Generator Sets Rebuild

Electric

Project Description: This project consists of inspection, major maintenance, and rebuilds of the primary generator sets in the Unalaska Powerhouse. The maintenance schedule for the generator sets at the Unalaska Powerhouse is determined by engine hours. Engine inspections are also conducted by the manufacturer's mechanics to determine if engine rebuilds are needed or if they can be prolonged according to the hourly schedule.

Project Need: These generator set rebuilds are needed to maintain our equipment and the reliability of our electrical production. Our Certificate of Fitness from the Alaska Energy Authority states that we must keep all electrical generating equipment in good running condition.

Development Plan & Status : Due to the high cost of the engine rebuilds, it has been determined that the cost will be capitalized. Costs for the Generator Sets rebuilds can fluctuate greatly according to what is determined by the maintenance inspections. Costs for these rebuilds has been determined by the worst case scenario according to the history of the engines. Money that is not used for rebuilds by the end of the fiscal year, will be returned to the proprietary fund.



Source	Appropriated	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Electric Proprietary Fund	0	455,000	195,000	195,000	973,000	565,000	0	0	0	0	0	2,383,000
Total	0	455,000	195,000	195,000	973,000	565,000	0	0	0	0	0	2,383,000

Project Description: New playground equipment is necessary to replace the outdated playground equipment in front of the Community Center.

Project Need: The current play structures are too close to the railing that encloses the playground from the parking lot and sidewalk.

Development Plan & Status : Funding for this project will come to the General Fund.

FY25-34 CMMP

Community Center Playground Replacement PCR

Estimated Project & Purchase Timeline

Pre Design: FY29
 Engineering/Design: FY29
 Purchase/Construction: FY29



Cost Assumptions		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Other Professional Services												
Engineering, Design, Construction Admin			50,000									
Construction Services			180,769									
Machinery & Equipment												
	Subtotal		230,769									
Contingency (30%)			69,231									
	Total Funding Request		300,000									

Source	Appropriated	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
General Fund	0	0	0	0	0	300,000	0	0	0	0	0	300,000
Total	0	0	0	0	0	300,000	0	0	0	0	0	300,000

FY25-34 CMMP

Project Description: Remove the UST (underground storage tank) at City Hall and replace with an approved above ground fuel oil tank.

Project Need: UST's are known to rust and begin leaking. UST's are no longer approved and this tank needs to be replaced with an above ground tank with proper leak detection.

Development Plan & Status : General Fund

Underground Fuel Tank Removal / Replacement

Public Works

Estimated Project & Purchase Timeline

Pre Design: FY29

Engineering/Design: FY29

Purchase/Construction: FY29



Source	Appropriated	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
General Fund	0	0	0	0	0	60,000	0	0	0	0	0	60,000
Total	0	0	0	0	0	60,000	0	0	0	0	0	60,000

FY25-34 CMMP

Wastewater Clarifier Baffling Improvements

Wastewater

Estimated Project & Purchase Timeline

Pre Design: FY28

Engineering/Design: FY29

Purchase/Construction: FY30

Project Description: This project involves the engineering to evaluate and installing potential improvements to the two WWTP clarifiers. The evaluation should include a review of the record drawings, a site tour of the plant, and an evaluation of alternatives to optimize the configuration of the clarifiers.

Project Need: After screening, the wastewater is rapidly mixed with a coagulant and polymer to improve the settling process in the clarifier. The wastewater in the first clarifier portion is clear and settles well.

As the wastewater effluent passes under the clarifier baffle wall at the discharge end, the water quality degrades by becoming turbid. It is presumed that the settled sludge is carried downstream to the chlorine contact tanks, where it settles. This is very inefficient and requires the operators to clean the tank at least twice a month to prevent excessive sludge buildup. The stirred sludge also requires more chlorine for disinfection and, as a result, more sodium bisulfate for dechlorinating. Significant benefit will be realized in both labor and chemical costs if the clarifier's performance is improved.

Development Plan & Status : The budget for this project was estimated from the Wastewater Master Plan and is an estimate at this point in the process. A more accurate budget will be determined during the design phase of the project. Funding for this project will come from the Wastewater Proprietary Fund.



Cost Assumptions	
Engineering, Design, Construction Admin	\$50,000
Other Professional Services	
Construction Services	\$100,000
Machinery & Equipment	\$100,000
Subtotal	\$250,000
Contingency (30%)	\$75,000
Total Funding Request	\$325,000

Source	Appropriated	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Wastewater Proprietary Fund	0	0	0	0	0	50,000	275,000	0	0	0	0	325,000
Total	0	0	0	0	0	50,000	275,000	0	0	0	0	325,000

FY25-34 CMMP

Icy Lake Capacity Increase & Snow Basin Diversion Water

Estimated Project & Purchase Timeline

Pre Design: FY30

Engineering/Design: FY31

Purchase/Construction: FY31

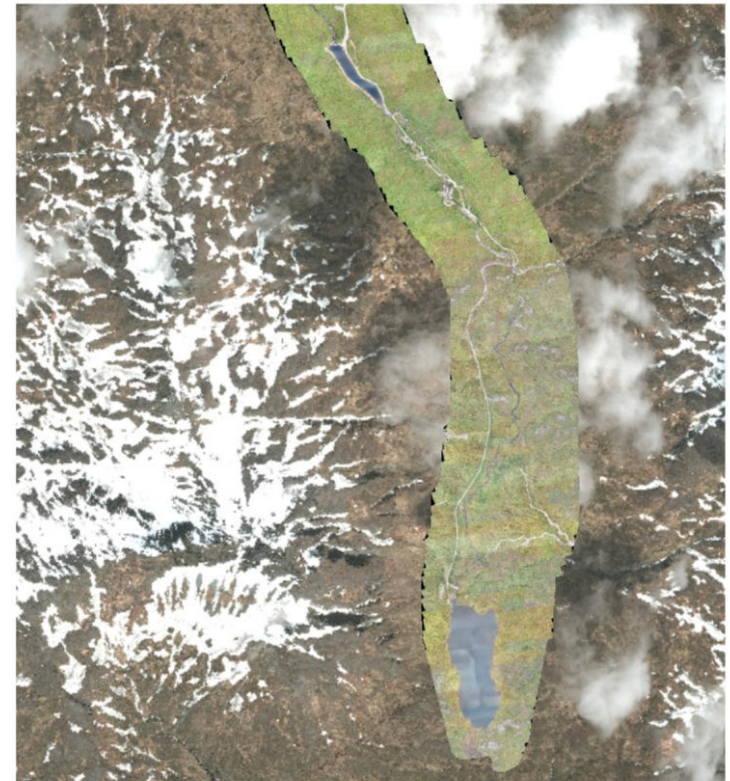
Project Description: This project will increase the height of the existing dam on the north side of Icy Lake and construct a new dam on the south end of Icy Lake. The 2006 Golder-letter the project describes as follows:

- The existing sheet pile dam at the north end of the lake would be raised 5 feet and the dam length increased from 67 to 98 feet.
- A new sheet pile dam, approximately 6 feet tall by 193 feet long would be built at the south end of the lake.
- Additional grading and riprap would be required for a larger spillway apron at the north dam.
- Riprap would be required for wave erosion protection of the south dam. · Grouting at the north and south dams would be required to seal fractured bedrock.

Project Need: Additional capacity for raw water storage at Icy Lake would be beneficial to help span processing seasons that occur during the more prolonged and frequent dry weather periods. Water system operators use the lake to “bank” surplus water between processing seasons when demand is low, with the intent that by the beginning of a processing season the utility is starting out with a full lake. During heavy processing the lake level gradually drops as demands exceed the combined capacity of Icy Creek and the wells and operators release lake water into Icy Creek. This operational strategy has been stressed in recent years when dry weather coincides with processing seasons and the lake is drawn nearly empty. If the lake is run empty and the water system is not able to meet demands, then the result would be water rationing and having to reduce fish processing throughput or diverting fish to processors in other communities.

Development Plan & Status : The budget for this project was estimated from the Water Master Plan and is a approximate guess at this point in the process. A more accurate budget will be determined during the design phase of the project. Funding for this project will come from the Proprietary Fund and State Grants.

Cost Assumptions	
Engineering, Design, Construction Admin	\$150,000
Other Professional Services	\$30,000
Construction Services	\$2,020,000
Machinery & Equipment	
Subtotal	2,200,000
Contingency (30%)	\$660,000
Total Funding Request	2,860,000



Source	Appropriated	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Water Proprietary Fund	0	0	0	0	0	0	0	2,860,000	0	0	0	2,860,000
Total	0	0	0	0	0	0	0	2,860,000	0	0	0	2,860,000

FY25-34 CMMP

Installation of Meter and Booster Pump at Agnes Beach PRV Station

Water

Estimated Project & Purchase Timeline

Pre Design: FY28

Engineering/Design: FY29

Purchase/Construction: FY30

Project Description: This recommended project would add water metering and a booster pump system at the Agnes Beach PRV station. The water metering will aid in leak detection, and utility management and understanding of where water is being used and when. The booster pump will provide water supply redundancy to Westward Seafoods, one of the largest customers in the water system, as well as redundancy to any further development along Captain’s Bay Road.

Project Need: The Agnes Beach PRV station drops the pressure of water from Pressure Zone 2 (Captains Bay Road) to Pressure Zone 3 (Town) hydraulic grade. The station also allows for water to flow to the higher elevation areas of Haystack Hill with an option to allow external boosting in the event of a fire demand on Haystack Hill. The current PRV set up does not allow any method of measuring water flow through the station and severely limits the ability to reverse flow from the wells in the lower pressure Zone 3 to higher pressure Zone 2 (Westward Seafoods). A booster pump will allow for the pumping of water from the lower pressure zone to the higher pressure zone in the event of a shut-down of the Pyramid Water Treatment Plant due to, for example, high turbidity.

Development Plan & Status : The budget for this project was estimated from the Water Master Plan and is a WAG at this point in the process. A more accurate budget will be determined during the design phase of the project. Funding for the project will come from the Water proprietary Fund.

Cost Assumptions		
Engineering, Design, Construction Admin		\$50,000
Other Professional Services		\$20,000
Construction Services		\$160,000
Machinery & Equipment		\$70,000
Subtotal		\$300,000
Contingency (30%)		\$90,000
Total Funding Request		\$390,000

Source	Appropriated	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Water Proprietary Fund	0	0	0	0	0	70,000	320,000	0	0	0	0	390,000
Total	0	0	0	0	0	70,000	320,000	0	0	0	0	390,000

	Previously Appropriated	2025				2026				2027				2028				2029				2030				2031				2032				2033				2034				Request Total
		General	Proprietary	External	1% Fund	General	Proprietary	External	1% Fund	General	Proprietary	External	1% Fund	General	Proprietary	External	1% Fund	General	Proprietary	External	1% Fund	General	Proprietary	External	1% Fund	General	Proprietary	External	1% Fund	General	Proprietary	External	1% Fund	General	Proprietary	External	1% Fund	Request Total				
Electric Proprietary Fund																																										
Electric																																										
Electric Energy Storage System			371,312																																							
Electrical Breakers Maintenance and Service																																										
Electrical Distribution Equipment Replacement			500,000																																							
Electrical Intermediate Level Protection Installation																																										
Generator Sets Rebuild			455,000																																							
Powerhouse SCADA & Reporting System Upgrades			150,000																																							
Electric Total			1,476,312																																							
Electric Proprietary Fund Total			1,476,312																																							
General Fund																																										
Fire																																										
Fire Station with Integrated Training Facility																																										
Fire Total																																										
PCR																																										
Community Center Playground Replacement																																										
Elementary School Playground Replacement																																										
Pump Track																																										
Rebar Restoration and Re-plastering			500,000																																							
PCR Total			500,000																																							
Public Works																																										
Burma Road Chapel Repairs			110,000																																							
Captains Bay Road Safety & Paving			5,725,703																																							
Fishermen's Memorial			100,000																																							
Public Works Roof Replacement																																										
Rolling Stock Replacement Plan			410,000	150,000																																						
Underground Fuel Tank Removal / Replacement																																										
Public Works Total			510,000	150,000	9,992,538	2,507,262	13,159,800	1,195,000	795,000	400,000	479,000	2,869,000	1,210,000	490,000	400,000	2,100,000	1,685,000	225,000	14,000,000	15,910,000	1,140,000	345,000	13,800,000	15,285,000	1,020,000	30,000	1,050,000	785,000	375,000	1,160,000	645,000	370,000	1,015,000									
General Fund Total			1,010,000	150,000	9,992,538	2,507,262	13,659,800	1,495,000	795,000	400,000	479,000	3,169,000	5,090,000	490,000	400,000	5,980,000	1,685,000	225,000	14,000,000	15,910,000	1,440,000	345,000	13,800,000	15,585,000	1,020,000	30,000	1,050,000	785,000	375,000	1,160,000	645,000	370,000	1,015,000									
Ports Proprietary Fund																																										
Ports																																										
LCD & UMC Dredging			2,654,145																																							
UMC Positions 5-7 Resurfacing and Repair																																										
Ports Total			1,000,000																																							
Ports Proprietary Fund Total			1,000,000																																							
Solid Waste Proprietary Fund																																										
Solid Waste																																										
Baler Controls System Upgrades																																										
Scale Replacement																																										
Solid Waste Gasifier			700,000																																							
Solid Waste Total			125,000																																							
Solid Waste Proprietary Fund Total			125,000																																							
Wastewater Proprietary Fund																																										
Wastewater																																										
Captains Bay Road Wastewater Line Installation			50,000																																							
Scum Decant Tank Wet Well Improvements																																										
Wastewater Clarifier Baffling Improvements																																										
Wastewater Sludge Pump Check Valve Replacement																																										
Wastewater Total																																										
Wastewater Proprietary Fund Total																																										
Water Proprietary Fund																																										
Water																																										
Biorka Drive Cast Iron Waterline Replacement																																										
Icy Lake Capacity Increase & Snow Basin Diversion																																										
Installation of Meter and Booster Pump at Agnes Beach PRV Station																																										
Pyramid Water Storage Tank			1,228,750																																							
Sediment Traps Between Icy Lake and Icy Creek Reservoir																																										
Water Total																																										
Water Proprietary Fund Total																																										
Request Total			1,010,000	2,751,312	9,992,538	2,507,262	16,261,112	1,495,000	7,863,688	26,587,600	479,000	36,425,288	5,090,000	10,096,193	400,000	15,586,193	1,685,000	9,860																								

PERSONNEL BUDGET

FY25 Personnel Budget Detail (as of 06.06.24)

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	1,606	459	-	8,065		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459		
MAYOR	1	0.240	8,400	-	-	643	-	9,043	WCOMP	156
MAYOR & COUNCIL	7	0.960	44,400	-	1,606	3,397	-	49,402	GRAND TOTAL	49,558

OT	1,000
PLCO	-
LONGEVITY BONUS	5,000
TAXES (OT/PLCO/LB)	459
PERS (OT)	268
WCOMP	801

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
EXECUTIVE ASSISTANT I	1	1.000	76,993	2,000	20,603	6,540	35,568	141,706		
CITY MANAGER	1	1.000	195,000	2,000	52,182	13,802	35,568	298,553		
CITY MANAGER'S OFFICE	2	2.000	271,993	4,000	72,785	20,342	71,136	440,259	GRAND TOTAL	447,787

OT	1,500
PLCO	9,558
LONGEVITY BONUS	12,000
TAXES (OT/PLCO/LB)	1,764
PERS (OT)	401
WCOMP	1,560

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ADMIN ASST 2	1	1.000	78,474	2,000	21,000	6,653	35,568	143,695		
DEPUTY CITY MANAGER	1	1.000	182,412	2,000	48,814	13,624	35,568	282,418		
HR SPECIALIST	1	1.000	94,977	2,000	25,416	7,916	35,568	165,877		
RISK MANAGEMENT ASST	1	1.000	75,513	2,000	20,207	6,427	35,568	139,715		
HR MANAGER	1	1.000	150,753	2,000	40,342	12,183	35,568	240,846		
RISK MANAGEMENT COORD	1	1.000	127,039	2,000	33,996	10,368	35,568	208,971		
ADMINISTRATION	6	6.000	709,169	12,000	189,774	57,171	213,408	1,181,521	GRAND TOTAL	1,208,304

OT	1,500
PLCO	28,704
EDUCATION INCENTIVE	3,600
LONGEVITY BONUS	2,000
TAXES (OT/PLCO/EI/LB)	1,941.54
PERS (OT&EI)	1,365
WCOMP	754

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
CITY CLERK	1	1.000	150,753	2,000	40,342	12,183	35,568	240,846		
CITY CLERK ADMN ASST	1	1.000	71,635	2,000	19,170	6,130	35,568	134,503		
DEPUTY CITY CLERK	1	1.000	93,255	2,000	24,955	7,784	35,568	163,561		
CITY CLERK	3	3.000	315,643	6,000	84,466	26,097	106,704	538,910	GRAND TOTAL	578,774

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
ACCT ASST 1 A/P	1	1.000	87,503	2,000	23,416	7,344	35,568	155,831		
ACCT ASST 1 A/R	1	1.000	78,291	2,000	20,951	6,639	35,568	143,449		
ACCT ASST 2 - GB	1	1.000	90,438	2,000	24,201	7,569	35,568	159,776		
ACCT ASST 2 PAYROLL	1	1.000	85,259	2,000	22,815	7,172	35,568	152,815		
ACCT ASST 2 UTILITY	1	1.000	90,438	2,000	24,201	7,569	35,568	159,776		
EMERGENCY TEMP .50	1	0.500	37,128	-	-	3,212	-	40,340		
ADMIN ASST 2	1	1.000	70,595	2,000	18,891	6,051	35,568	133,105		
CONTROLLER	1	1.000	138,195	2,000	36,981	11,222	35,568	223,966		
FINANCE DIRECTOR	1	1.000	182,412	2,000	48,814	13,624	35,568	282,418		
PROJ & F/A ACCT	1	1.000	113,131	2,000	30,274	9,304	35,568	190,277		
PURCHASING AGENT	1	1.000	87,506	2,000	23,416	7,344	35,568	155,834		
SENIOR ACCT A/P	1	1.000	107,417	2,000	28,745	8,867	35,568	182,597		
SENIOR ACCT A/R	1	1.000	111,745	2,000	29,903	9,198	35,568	188,414		
FINANCE	13	12.500	1,280,059	24,000	332,608	105,115	426,816	2,168,598	GRAND TOTAL	2,232,465

OT	4,000
PLCO	10,770
LONGEVITY BONUS	24,000
EDUCATION INCENTIVE	13,200
TAXES (OT/PLCO/INC)	3,976
PERS (OT/EDINC)	4,603
WCOMP	3,318

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
COMPUTER SPECIALIST	1	1.000	87,506	2,000	23,416	7,344	35,568	155,834		OT	1,500
IT MANAGER	1	1.000	139,797	2,000	37,410	11,344	35,568	226,120		PLCO	19,963
NETWORK ADMINIST	1	1.000	107,702	2,000	28,821	8,889	35,568	182,981		LONGEVITY BONUS	2,000
IS STUDENT INTERN	1	0.250	12,480	-	-	1,080	-	13,560		TAXES (OT/PLCO/LB)	1,795
IS	4	3.250	347,485	6,000	89,647	28,658	106,704	578,494		PERS (OT)	401
										WCOMP	15,794
										GRAND TOTAL	619,948

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
PLANNING COMMISSIONERS	5	0.060	12,000	-	-	918	-	12,918		OT	800
PLANNING STUDENT INTERN	1	0.250	13,000	-	-	1,125	-	14,125		PLCO	-
ADMIN ASST 2	1	1.000	62,712	2,000	16,782	5,447	35,568	122,509		TAXES (OT/PLCO)	61
ASSOCIATE PLANNER	1	1.000	98,850	2,000	26,452	8,212	35,568	171,082		PERS (OT)	214
GIS ADMINISTRATOR	1	1.000	101,566	2,000	27,179	8,420	35,568	174,733		WCOMP	1,183
PLANNING DIRECTOR	1	1.000	150,753	2,000	40,342	12,183	35,568	240,846			
PLANNING	10	4.310	438,882	8,000	110,755	36,304	142,272	736,213		GRAND TOTAL	738,471

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
ANIMAL CNTRL OFFICER	1	1.000	53,726	2,000	14,377	4,760	35,568	110,432			
DEPUTY POLICE CHIEF	1	1.000	153,768	2,000	41,148	12,413	35,568	244,898			
CHIEF OF POLICE	1	1.000	182,412	2,000	48,814	13,624	35,568	282,418			
OFFICE MANAGER	1	1.000	97,191	2,000	26,008	8,085	35,568	168,852			
IS/DMV AGENT	1	1.000	83,346	2,000	22,303	7,026	35,568	150,243			
POLICE OFFICER	1	1.000	89,627	2,000	23,984	7,506	35,568	158,686			
POLICE OFFICER	1	1.000	79,643	2,000	21,313	6,743	35,568	145,266			
POLICE OFFICER	1	1.000	89,627	2,000	23,984	7,506	35,568	158,686			
POLICE OFFICER	1	1.000	84,490	2,000	22,609	7,113	35,568	151,780			
POLICE OFFICER	1	1.000	84,490	2,000	22,609	7,113	35,568	151,780		EDUCATION INCENTIVE	14,400
POLICE OFFICER	1	1.000	82,035	2,000	21,953	6,926	35,568	148,482		EXERCISE PAY	27,295
POLICE OFFICER	1	1.000	84,490	2,000	22,609	7,113	35,568	151,780		SHIFT DIFFERENTIAL	132,612
POLICE OFFICER	1	1.000	77,314	2,000	20,689	6,564	35,568	142,135		ON CALL TIME	52,560
POLICE OFFICER	1	1.000	77,314	2,000	20,689	6,564	35,568	142,135		INCENTIVE BONUS	28,000
POLICE SERGEANT	1	1.000	132,642	2,000	35,495	10,797	35,568	216,502		OT	296,640
POLICE SERGEANT	1	1.000	91,208	2,000	24,407	7,627	35,568	160,811		PLCO	68,000
POLICE SERGEANT	1	1.000	91,208	2,000	24,407	7,627	35,568	160,811		TAXES (OT/PLCO/INC/SD/OCT/EX/EI)	45,333
POLICE SERGEANT	1	1.000	91,208	2,000	24,407	7,627	35,568	160,811		PERS (OT/SD/OCT/EI)	132,786
DPS STUDENT INTERN	1	0.250	7,500	-	-	649	-	8,149		WCOMP	46,944
POLICE/DMV/AC	19	18.250	1,733,238	36,000	461,808	143,387	640,224	3,014,657		GRAND TOTAL	3,859,228

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
COMM OFFICER	1	1.000	100,436	2,000	26,877	8,333	35,568	173,214		EDUCATION INCENTIVE	8,400
COMM OFFICER	1	1.000	68,390	2,000	18,301	5,882	35,568	130,142		EXERCISE PAY	16,000
COMM OFFICER	1	1.000	74,714	2,000	19,993	6,366	35,568	138,641		SHIFT DIFFERENTIAL	25,500
COMM OFFICER	1	1.000	72,550	2,000	19,414	6,200	35,568	135,733		ON CALL TIME	10,000
LD COMM OFFICER	1	1.000	111,097	2,000	29,730	9,149	35,568	187,544		INCENTIVE BONUS	7,000
COMMUNICATIONS	5	5.000	427,187	10,000	114,315	35,930	177,840	765,272		GRAND TOTAL	969,907

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
CORRECTIONS OFFICER	1	1.000	100,436	2,000	26,877	8,333	35,568	173,214	EDUCATION INCENTIVE	3,600
CORRECTIONS OFFICER	1	1.000	72,550	2,000	19,414	6,200	35,568	135,733	EXERCISE PAY	15,500
CORRECTIONS OFFICER	1	1.000	68,390	2,000	18,301	5,882	35,568	130,142	SHIFT DIFFERENTIAL	55,000
CORRECTIONS OFFICER	1	1.000	68,390	2,000	18,301	5,882	35,568	130,142	ON CALL TIME	10,000
LEAD CORRECTION OFF.	1	1.000	112,755	2,000	30,173	9,276	35,568	189,771	INCENTIVE BONUS	11,000
									OT	57,000
									PLCO	14,500
									TAXES (OT/PLCO/INC/SD/OCT/EX)	12,745
									PERS (OT/SD/OCT/EDINC)	33,611
									WCOMP	13,938
CORRECTIONS	5	5.000	422,521	10,000	113,067	35,573	177,840	759,001	GRAND TOTAL	985,894

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
FIRE CHIEF	1	1.000	165,837	2,000	44,378	13,337	35,568	261,120	FIRE/EMS STIPENDS	64,000
ADMIN ASST 2	1	1.000	73,299	2,000	19,615	6,257	35,568	136,739	EDUCATION INCENTIVE	9,600
FIREFIGHTER 1	1	1.000	79,643	2,000	21,313	6,743	35,568	145,266	EXERCISE PAY	24,000
FIREFIGHTER 1	1	1.000	79,643	2,000	21,313	6,743	35,568	145,266	SHIFT DIFFERENTIAL	26,500
FIREFIGHTER 1	1	1.000	77,314	2,000	20,689	6,564	35,568	142,135	ON CALL TIME	20,000
FIREFIGHTER 1	1	1.000	77,314	2,000	20,689	6,564	35,568	142,135	INCENTIVE BONUS	13,000
SENIOR FIRE CAPTAIN	1	1.000	93,933	2,000	25,136	7,836	35,568	164,473	OT	125,000
SENIOR FIRE CAPTAIN	1	1.000	93,933	2,000	25,136	7,836	35,568	164,473	PLCO	-
									TAXES (OT/PLCO/INC/SD/OCT/EI/STIP)	21,581
									PERS (OT/SD/OCT/EI)	48,462
									WCOMP	29,003
FIRE/EMS	8	8.000	740,916	16,000	198,269	61,880	284,544	1,301,609	GRAND TOTAL	1,682,755

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
DPW STUDENT INTERN	1	0.250	10,400	-	-	900	-	-	11,300		
ADMIN ASST 2	1	1.000	64,605	2,000	17,288	5,592	35,568	558	125,611		
CITY ENGINEER	1	1.000	127,962	2,000	34,243	10,439	35,568	-	210,211	OT	1,000
DATA SPECIALIST 1	1	1.000	85,904	2,000	22,988	7,222	35,568	558	154,239	PLCO	11,634
DATA SPECIALIST 2	1	1.000	92,799	2,000	24,833	7,749	35,568	558	163,507	LONGEVITY BONUS	11,000
PUBLIC WORKS DIRECTOR	1	1.000	165,837	2,000	44,378	13,337	35,568	-	261,120	TAXES (OT/PLCO)	1,808
ENGINEERING TECH I	1	1.000	122,198	2,000	32,700	9,998	35,568	-	202,464	PERS (OT)	268
DPW OFFICE MANAGER	1	1.000	86,343	2,000	23,105	7,255	35,568	-	154,271	WCOMP	11,133
ENGINEERING & ADMIN	8	7.250	756,046	14,000	199,535	62,492	248,976	1,674	1,282,723	GRAND TOTAL	1,319,566

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
TEMP MED OPERATOR .50	1	0.500	41,704	-	-	3,607	-	279	45,590		
HVY EQUIP OPERATOR	1	1.000	112,721	2,000	30,164	9,273	35,568	558	190,284		
HVY EQUIP OPERATOR	1	1.000	112,721	2,000	30,164	9,273	35,568	558	190,284		
HVY EQUIP OPERATOR	1	1.000	112,721	2,000	30,164	9,273	35,568	558	190,284		
LGT EQUIP OPERATOR	1	1.000	88,816	2,000	23,767	7,444	35,568	558	158,154		
LGT EQUIP OPERATOR	1	1.000	83,720	2,000	22,403	7,055	35,568	558	151,304	OT	45,000
MED EQUIP OPERATOR	1	1.000	103,619	2,000	27,728	8,577	35,568	558	178,050	PLCO	-
MED EQUIP OPERATOR	1	1.000	99,609	2,000	26,655	8,270	35,568	558	172,661	LONGEVITY BONUS	18,000
MED EQUIP OPERATOR	1	1.000	91,146	2,000	24,391	7,623	35,568	558	161,285	TAXES (OT/PLCO/LB)	4,820
MED EQUIP OPERATOR	1	1.000	91,146	2,000	24,391	7,623	35,568	558	161,285	PERS (OT)	12,042
ROADS CHIEF	1	1.000	125,726	2,000	33,644	10,268	35,568	558	207,764	WCOMP	34,507
ROADS	11	10.500	1,063,647	20,000	273,472	88,286	355,680	5,859	1,806,944	GRAND TOTAL	1,921,313

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
STOREKEEPER 1	1	1.000	101,583	2,000	27,184	8,421	35,568	558	175,313	EDUCATION INCENTIVE	9,600
STOREKEEPER 1	1	1.000	84,058	2,000	22,494	7,080	35,568	558	151,758	LONGEVITY BONUS	8,000
STOREKEEPER 1	1	1.000	79,227	2,000	21,201	6,711	35,568	558	145,265	TAXES (OT/PLCO/EI/LB)	1,805
SUPPLY SUPERVISOR	1	1.000	117,494	2,000	31,441	9,638	35,568	558	196,700	PERS (OT/EI)	4,175
SUPPLY	4	4.000	382,362	8,000	102,320	31,851	142,272	2,232	669,037	WCOMP	12,611
										GRAND TOTAL	711,228

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
HVY EQUIP MECH	1	1.000	112,721	2,000	30,164	9,273	35,568	558	190,284	LONGEVITY BONUS	10,000
HVY EQUIP MECH	1	1.000	114,970	2,000	30,766	9,445	35,568	558	193,307	TOOL ALLOWANCE	7,200
LGT EQUIP MECH	1	1.000	112,127	2,000	30,005	9,228	35,568	558	189,485	OT	20,000
LGT EQUIP MECH	1	1.000	86,216	2,000	23,071	7,246	35,568	558	154,659	PLCO	-
HEAVY OILER MECH	1	1.000	99,590	2,000	26,650	8,269	35,568	558	172,635	TAXES (OT/PLCO/TA/LB)	2,846
MAINT MECH CHIEF	1	1.000	128,343	2,000	34,345	10,468	35,568	558	211,282	PERS (OT)	5,352
VEHICLE MAINT.	6	6.000	653,966	12,000	175,001	53,928	213,408	3,348	1,111,652	WCOMP	17,767
										GRAND TOTAL	1,174,817

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
FACILITIES MAINT. MANAGER	1	1.000	122,056	2,000	32,662	9,987	35,568	558	202,831		
INSTALL/MAINT WKR	1	1.000	111,023	2,000	29,710	9,143	35,568	558	188,002	EDUCATION INCENTIVE	2,400
INSTALL/MAINT WKR	1	1.000	111,023	2,000	29,710	9,143	35,568	558	188,002	LONGEVITY BONUS	14,000
INSTALL/MAINT WKR	1	1.000	103,619	2,000	27,728	8,577	35,568	558	178,050	TOOL ALLOWANCE	10,800
INSTALL/MAINT WKR	1	1.000	105,677	2,000	28,279	8,734	35,568	558	180,816	OT	40,000
INSTALL/MAINT WKR	1	1.000	93,825	2,000	25,107	7,828	35,568	558	164,886	PLCO	-
INSTALL/MAINT WKR	1	1.000	83,408	2,000	22,320	7,031	35,568	558	150,885	TAXES (OT/PLCO/TA/LB/EI)	5,141
MAINT MECH 1	1	1.000	64,501	2,000	17,260	5,584	35,568	558	125,472	PERS (OT/EI)	11,346
MAINT MECH 1	1	1.000	74,736	2,000	19,999	6,367	35,568	558	139,229	WCOMP	31,080
FACILITIES MAINT.	9	9.000	869,868	18,000	232,777	72,395	320,112	5,022	1,518,174	GRAND TOTAL	1,632,941

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
PCR DIRECTOR	1	1.000	159,799	2,000	42,762	12,875	35,568	253,003		WCOMP	409
PCR ADMIN.			159,799	2,000	42,762	12,875	35,568	253,003	GRAND TOTAL	253,412	

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
PROGRAM COORDINATOR	1	1.000	85,198	2,000	22,799	7,168	35,568	152,732		PCR REF/INSTRUCTORS	22,000
PROGRAM COORDINATOR	1	1.000	73,492	2,000	19,666	6,272	35,568	136,998		EDUCATION INCENTIVE	8,400
PROGRAM COORDINATOR	1	1.000	71,351	2,000	19,094	6,108	35,568	134,121		LONGEVITY BONUS	14,000
PROGRAM COORDINATOR	1	1.000	67,309	2,000	18,012	5,799	35,568	128,688		OT	30,000
RECREATION MANAGER	1	1.000	124,548	2,000	33,329	10,178	35,568	205,622		PLCO	20,000
PCR STUDENT INTERN	1	0.250	10,400	-	-	900	-	11,300		TAXES (OT/PLCO/REFS/EI/LB)	7,442
REC PROGRAMS	6	5.250	432,297	10,000	112,900	36,425	177,840	769,462	GRAND TOTAL	886,649	

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
BUSINESS & OPS MANAGER	1	1.000	102,748	2,000	27,495	8,510	35,568	176,322			
RECREATION ASST	1	1.000	60,824	2,000	16,277	5,303	35,568	119,972		EDUCATION INCENTIVE	10,800
RECREATION ASST	1	1.000	74,824	2,000	20,023	6,374	35,568	138,789		LONGEVITY BONUS	9,000
RECREATION ASST	1	1.000	62,659	2,000	16,768	5,443	35,568	122,438		OT	15,000
RECREATION ASST	1	1.000	66,481	2,000	17,790	5,736	35,568	127,575		PLCO	-
RECREATION ASST .63	1	0.630	39,463	1,000	-	3,491	-	43,954		TAXES (OT/PLCO/EI/LB)	2,662
RECREATION ASST .63	1	0.630	44,415	1,000	-	3,901	-	49,316		PERS (OT/EI)	6,583
RECREATION ASST .63	1	0.630	37,584	1,000	-	3,416	-	42,000		WCOMP	1,113
COMMUNITY CENTER	8	6.890	488,998	13,000	98,353	42,174	177,840	820,365	GRAND TOTAL	865,523	

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total			
CITY LIBRARIAN	1	1.000	110,842	2,000	29,661	9,129	35,568	187,200			
LIBRARY ASST	1	1.000	71,657	2,000	19,175	6,132	35,568	134,532			
LIBRARY ASST	1	1.000	63,664	2,000	17,036	5,520	35,568	123,788		LIBRARY VOLUNTEER	3,200
LIBRARY ASST	1	1.000	61,807	2,000	16,540	5,378	35,568	121,293		LONGEVITY BONUS	16,000
LIBRARY ASST .50	1	0.500	31,832	1,000	-	2,850	-	35,682		OT	8,000
LIBRARY ASST .50	1	0.500	41,594	1,000	-	3,694	-	46,289		PLCO	12,000
LIBRARY ASST - TEMP .125	1	0.125	7,288	-	-	630	-	7,918		TAXES (OT/PLCO/LB)	2,999
LIBRARY ASST - TEMP .125	1	0.125	7,288	-	-	630	-	7,918		PERS (OT)	2,141
LIBRARY STUDENT INTERN	1	0.250	10,400	-	-	900	-	11,300		WCOMP	958
LIBRARY	9	5.500	406,371	10,000	82,413	34,864	142,272	675,920	GRAND TOTAL	721,218	

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
AQUATICS MANAGER	1	1.000	96,985	2,000	25,953	8,069	35,568	168,575		
PRGRM COORD	1	1.000	71,351	2,000	19,094	6,108	35,568	134,121		
HEAD LIFEGUARD	1	1.000	60,803	2,000	16,271	5,301	35,568	119,944		
LIFEGUARD	1	0.180	8,794	-	-	761	-	9,554		
LIFEGUARD	1	0.180	8,794	-	-	761	-	9,554		
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366		
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366		
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366		
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366		
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366	LONGEVITY BONUS	10,000
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366	EDUCATION INCENTIVE	3,600
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366	OT	10,000
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366	PLCO	10,000
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366	TAXES (OT/PLCO/EI/LB)	2,570
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366	PERS (OT/EI)	3,639
LIFEGUARD	1	0.180	8,620	-	-	746	-	9,366	WCOMP	10,713
AQUATICS CENTER	16	5.340	341,547	6,000	61,318	29,202	106,704	544,771	GRAND TOTAL	595,294

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total		
DEPUTY UTILITIES DIRECTOF	1	1.000	126,888	2,000	33,955	10,357	35,568	208,769	PLCO	2,000
DPU DIRECTOR	1	1.000	180,606	2,000	48,330	13,598	35,568	280,102	TAXES (PLCO)	153
									PERS (OT)	-
									WCOMP	7,604
UTILITY ADMIN	2	2.000	307,495	4,000	82,286	23,955	71,136	488,871	GRAND TOTAL	498,628

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
ELEC ENGINEER TECH	1	1.000	108,370	2,000	29,000	8,940	35,568	558	184,436		
HVY EQUIP MECH	1	1.000	90,750	2,000	24,285	7,592	35,568	558	160,754	TOOL ALLOWANCE	1,200
HVY EQUIP MECH	1	1.000	108,283	2,000	28,976	8,934	35,568	558	184,319	EDUCATION INCENTIVE	10,800
PWR PLNT OP 1	1	1.000	86,181	2,000	23,062	7,243	35,568	558	154,611	LONGEVITY BONUS	14,000
PWR PLNT OP 1	1	1.000	91,422	2,000	24,465	7,644	35,568	558	161,657	SHIFT DIFFERENTIAL	20,500
PWR PLNT OP 1	1	1.000	81,223	2,000	21,735	6,864	35,568	558	147,948	OT	45,000
PWR PLNT OP 1	1	1.000	88,758	2,000	23,752	7,440	35,568	558	158,075	PLCO	5,000
PWR PLNT OP 2	1	1.000	108,350	2,000	28,994	8,939	35,568	558	184,409	TAXES (SD/OT/PLCO/EI/OB)	7,382
PWR PLNT OP 2	1	1.000	108,283	2,000	28,976	8,934	35,568	558	184,319	PERS (SD/OT/EI)	20,418
PWR PLANT SUPERVISOR	1	1.000	106,252	2,000	28,433	8,778	35,568	558	181,589	WCOMP	31,772
ELECTRIC PROD.	10	10.000	977,871	20,000	261,678	81,307	355,680	5,580	1,702,117	GRAND TOTAL	1,858,189

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
UTILITY LINE CHIEF	1	1.000	133,058	2,000	35,606	10,829	35,568	558	217,619	LONGEVITY BONUS	-
UTILITY LINEMAN	1	1.000	129,314	2,000	34,604	10,542	35,568	558	212,586	OT	30,000
UTILITY LINEMAN	1	1.000	129,314	2,000	34,604	10,542	35,568	558	212,586	PLCO	-
UTILITY LN MN APPRENT	1	1.000	96,990	2,000	25,955	8,070	35,568	558	169,141	TAXES (OT/PLCO/LG)	2,295
UTILITY LN MN APPRENT	1	1.000	96,990	2,000	25,955	8,070	35,568	558	169,141	PERS (OT)	8,028
										WCOMP	19,918
ELECTRIC LINE R&M	5	5.000	585,666	10,000	156,724	48,053	177,840	2,790	981,073	GRAND TOTAL	1,041,314

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
WATER OIT-TEMP .50	1	0.500	33,186	-	-	2,871	-	279	36,336	EDUCATION INCENTIVE	2,400
WATER SUPERVISOR	1	1.000	116,080	2,000	31,063	9,530	35,568	558	194,799	LONGEVITY BONUS	4,000
MEDIUM EQUIP OP	1	1.000	88,452	2,000	23,670	7,417	35,568	558	157,664	ON CALL TIME	9,000
WTR OP 1	1	1.000	88,758	2,000	23,752	7,440	35,568	558	158,075	OT	34,500
WTR OP 1	1	1.000	86,181	2,000	23,062	7,243	35,568	558	154,611	PLCO	2,000
WTR OP 1	1	1.000	78,915	2,000	21,118	6,687	35,568	558	144,846	TAXES (OC/OT/PLCO/EI/OB)	3,970
WTR OP 2	1	1.000	84,864	2,000	22,710	7,142	35,568	558	152,842	PERS (OC/OT/EI)	12,283
										WCOMP	16,541
WATER	7	6.500	576,436	12,000	145,373	48,329	213,408	3,627	999,173	GRAND TOTAL	1,083,867

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
LAB COORDINATOR	1	1.000	101,731	2,000	27,223	8,432	35,568	-	174,954	EDUCATION INCENTIVE	6,000
WW OIT-TEMP .50	1	0.500	33,186	-	-	2,818	-	279	36,283	LONGEVITY BONUS	8,000
WW OP 1	1	1.000	94,174	2,000	25,201	7,854	35,568	558	165,355	ON CALL TIME	9,000
WW OP 1	1	1.000	94,174	2,000	25,201	7,854	35,568	558	165,355	OT	22,500
WW OP 1	1	1.000	83,669	2,000	22,390	7,051	35,568	558	151,236	PLCO	-
WW OP 2	1	1.000	101,294	2,000	27,106	8,399	35,568	558	174,925	TAXES (OC/OT/PLCO/EI/OB)	3,481
WW SUPERVISOR	1	1.000	97,282	2,000	26,033	8,092	35,568	558	169,532	PERS (OC/OT/EI)	10,035
										WCOMP	18,212
WASTEWATER	7	6.500	605,510	12,000	153,154	50,501	213,408	3,069	1,037,641	GRAND TOTAL	1,114,869

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
SLD WST OP 1-TEMP.50	1	0.500	32,250	-	-	2,790	-	279	35,319	EDUCATION INCENTIVE	3,600
SOLID WST OP 1	1	1.000	70,434	2,000	18,848	6,038	35,568	558	133,446	LONGEVITY BONUS	6,000
SOLID WST OP 1	1	1.000	68,381	2,000	18,299	5,881	35,568	558	130,687	OT	40,000
SOLID WST OP 1	1	1.000	67,726	2,000	18,123	5,831	35,568	558	129,806	PLCO	10,000
SOLID WST OP 2	1	1.000	94,174	2,000	25,201	7,854	35,568	558	165,355	TAXES (OT/PLCO/LG/EI)	4,559
SOLID WST OP 3	1	1.000	128,951	2,000	34,507	10,515	35,568	558	212,099	PERS (OT/EI)	11,667
SOLID WST SUPERVISOR	1	1.000	99,175	2,000	26,539	8,237	35,568	558	172,078	WCOMP	21,964
SOLID WASTE	7	6.500	561,092	12,000	141,518	47,146	213,408	3,627	978,791	GRAND TOTAL	1,076,581

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total	LONGEVITY BONUS	
BILL & SCHED CLERK	1	1.000	64,376	2,000	17,227	5,575	35,568	124,746	OT	14,000
BILL & SCHED CLERK	1	1.000	57,158	2,000	15,296	5,023	35,568	115,045	PLCO	60,000
DEPUTY PORT DIRECTOR	1	1.000	138,224	2,000	36,989	9,850	35,568	222,631	TAXES (OT/PLCO/LB)	5,661
PORT DIRECTOR	1	1.000	179,303	2,000	47,982	12,993	35,568	277,845	PERS (OT)	3,746
PORTS ADMIN	4	4.000	439,062	8,000	117,493	33,440	142,272	740,267	WCOMP	1,160
									GRAND TOTAL	824,834

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total	LONGEVITY BONUS	
HARBOR OFFICER	1	1.000	97,559	2,000	26,107	8,113	35,568	169,346	SHIFT DIFFERENTIAL	12,000
HARBOR OFFICER	1	1.000	73,278	2,000	19,609	6,256	35,568	136,711	& PORT SECURITY	55,200
HARBOR OFFICER	1	1.000	71,136	2,000	19,036	6,092	35,568	133,832	OT	94,900
HARBOR OFFICER	1	1.000	69,056	2,000	18,479	5,933	35,568	131,036	PLCO	20,000
HARBOR OFFICER	1	1.000	59,530	2,000	15,930	5,204	35,568	118,232	TAXES (SD/OT/PLCO/LB)	13,931
HARBOR OFFICER	1	1.000	56,098	2,000	15,012	4,941	35,568	113,619	PERS (SD/OT)	40,167
HARBORMASTER	1	1.000	119,848	2,000	32,071	9,818	35,568	199,305	WCOMP	20,109
PORTS & HARBOR OPS	7	7.000	546,504	14,000	146,244	46,358	248,976	1,002,082	GRAND TOTAL	1,258,388

TOTAL BUDGETED PERSONNEL

	Positions	FTE
TOTAL	209	176.50
Total FT Permanent	166	166.000
Total PT Permanent	30	6.250
Total Temp	13	4.250
TOTAL	209	176.500

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

Total Pending Positions (approved but not funded)

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

FY25

TOTAL BASE WAGE	16,886,029
TOTAL AIRFARE	337,000
TOTAL PERS	4,769,712
TOTAL PAYROLL TAXES	1,572,847
TOTAL HEALTH INSURANCE	5,904,288
TOTAL LIFEMED INSURANCE	21,082
TOTAL UNION TRAINING BENEFIT	36,828
TOTAL DPS VOLUNTEER STIPENDS	64,000
TOTAL PCR REFEREES/INSTRUCTORS	25,200
TOTAL SHIFT DIFFERENTIALS	315,312
TOTAL ON CALL TIME	110,560
TOTAL INCENTIVE/RETENTION BONUS	258,000
TOTAL EXERCISE PAY	82,795
TOTAL TOOL ALLOWANCE	19,200
TOTAL EDUCATION INCENTIVE	110,400
TOTAL OVERTIME	1,016,840
TOTAL PLCO	325,129
TOTAL WCOMP	377,170
GRAND TOTAL	32,232,392