

**Regular Meeting &
Board of Equalization Hearings
Tuesday, May 11, 2021 - 6:00 p.m.**



**Unalaska City Hall
Council Chambers
43 Raven Way**

Council Members
Thomas D. Bell
Darin Nicholson
David M. Gregory

Council Members
Dennis M. Robinson
Alejandro R. Tungul
Shari Coleman

UNALASKA CITY COUNCIL

P. O. Box 610 • Unalaska, Alaska 99685
Tel (907) 581-1251 • Fax (907) 581-1417 • www.ci.unalaska.ak.us

Vincent M. Tutiakoff Sr., Mayor
Erin Reinders, City Manager
Marjie Veeder, City Clerk mveeder@ci.unalaska.ak.us

COUNCIL MEETING ATTENDANCE

The community is encouraged to attend meetings of the City Council:

- Attend in person (socially-distanced seating available; coverings over the nose and mouth are required to be worn upon entering City Hall until seated, and again when exiting)
- Participate online via ZOOM (link, meeting ID & password below)
- Participate by telephone (toll and toll free numbers, meeting ID & password below)
- Listen on KUCB TV Channel 8 or Radio Station 89.7

PUBLIC COMMENT

The Mayor and City Council value and encourage community input at meetings of the City Council. There is a time limit of 3 minutes per person, per topic. Options for public comment:

- In person at the meeting
- By telephone or ZOOM - notify the City Clerk if you'd like to provide comment using ZOOM features (chat message or raise your hand); or *9 by telephone; or during regular business hours in advance of the meeting
- Written comment is accepted up to one hour before the meeting begins by email, regular mail, fax or hand delivery to the City Clerk, which will be read during the meeting; include your name

ZOOM MEETING LINK: <https://us02web.zoom.us/j/85203975430>

Meeting ID: 852 0397 5430 / **Passcode:** 977526

TELEPHONE: Meeting ID: 852 0397 5430 / **Passcode:** 977526

Toll Free numbers: (833) 548-0276; or (833) 548-0282; or (877) 853-5247; or (888) 788-0099

Non Toll Free numbers: (253) 215-8782; or (346) 248-7799; or (669) 900-9128

BOARD OF EQUALIZATION AGENDA

1. **Call to order**
2. **2021 Real Property Tax Appeals**
3. **Adjournment**

CITY COUNCIL MEETING AGENDA

1. **Call to order**
2. **Roll call**
3. **Pledge of allegiance**
4. **Adoption of agenda**

5. **Mayoral Proclamations**
 - a. [Municipal Clerk's Week](#)
 - b. [Public Service Recognition Week](#)
6. **Approve minutes of previous meetings:** [April 26](#) & [April 27](#)
7. **Report:** [City Manager](#)
8. **Community Input & Announcements** *Members of the public may provide information to council and make announcements of interest to the community.*
9. **Public comment on agenda items** *Time for members of the public to provide information to Council regarding items on the agenda. Members of the public may also speak when the issue comes up on the regular agenda by notifying the City Clerk.*
10. **Public hearing** *Members of the public may testify about any item set for public hearing.*
 - a. [Ordinance 2021-09: Creating Budget Amendment #7 to the Fiscal Year 2021 Budget, appropriating an additional \\$300,000 from the Water Proprietary Fund for the Pyramid WTP Chlorine Upgrades Project](#)
11. **Regular agenda** *Persons wishing to speak on regular agenda items must notify the City Clerk.*
 - a. [Ordinance 2021- 09: \(2nd Reading\) Creating Budget Amendment #7 to the Fiscal Year 2021 Budget, appropriating an additional \\$300,000 from the Water Proprietary Fund for the Pyramid WTP Chlorine Upgrades Project](#)
 - b. [Resolution 2021-28: Continuing measures to protect public health](#)
 - c. [Resolution 2021-29: Certifying the 2021 Real and Personal Property Tax Rolls](#)
 - d. [Resolution 2021-30: Establishing the rate of levy on assessed property within the City of Unalaska for Fiscal Year 2022](#)
 - e. [Ordinance 2021-07: \(1st reading\) Adopting the Fiscal Year 2022 Operating and Capital Budget for the City of Unalaska](#)
 - f. [Ordinance 2021-05: \(1st reading\) Amending Chapter 6.52 of the Unalaska Code of Ordinances to adopt by reference the 2021 Alaska Remote Sellers Sales Tax Code; to amend Chapter 6.40 to amend definitions, eliminate interest on tax refunds and establish a penalty for late filing of sales tax returns; and amend Chapter 9.04.030 to adopt a new exemption from the business license ordinance for remote sellers who register with the Alaska Remote Sellers Sales Tax Commission](#)
 - g. [Resolution 2021-31: Accepting the resignation of Council Member David Gregory and Declaring Council Seat CC-D Vacant effective May 26, 2021](#)
 - h. [Approve Travel for Council Member Robinson to AML Board Meeting](#)
12. **Council Directives to City Manager**
13. **Community Input & Announcements** *Members of the public may provide information to council; and make announcements of interest to the community.*
14. **Adjournment**

CITY OF UNALASKA
UNALASKA, ALASKA

PROCLAMATION

PROCLAMATION IN RECOGNITION OF MUNICIPAL CLERK'S WEEK

WHEREAS, the Office of the Municipal Clerk, a time honored and vital part of local government, exists throughout the world; and

WHEREAS, the Office of the Municipal Clerk is the oldest among public servants; and

WHEREAS, the Office of the Municipal Clerk provides the professional link between the citizens, the local governing bodies and agencies of government at other levels; and

WHEREAS, Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all; and

WHEREAS, the Municipal Clerk serves as the information center on functions of local government and community; and

WHEREAS, Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, provincial, county and international professional organizations; and

WHEREAS, it is most appropriate that we recognize the accomplishments of the Office of the Municipal Clerk.

NOW, THEREFORE, I, Vincent M. Tutiakoff, Mayor of the City of Unalaska, hereby recognize the week of May 2 through May 8, 2021, as Municipal Clerks Week, and further extend appreciation to our Municipal Clerk Marjie Veeder, to Deputy Clerk Roxanna Winters, to Clerk's Administrative Assistant Estkarlen Magdaong, and to all Municipal Clerks, for the vital services they perform and their exemplary dedication to the communities they represent.

DATED this 11th day of May 2021.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Marjie Veeder, CMC
City Clerk

CITY OF UNALASKA
UNALASKA, ALASKA

PROCLAMATION

RECOGNITION OF PUBLIC SERVICE RECOGNITION WEEK IN HONOR OF THE MILLIONS OF PUBLIC EMPLOYEES AT THE FEDERAL, STATE, COUNTY, BOROUGH, AND CITY LEVELS

WHEREAS, Americans are served every single day by public servants at the federal, state, county, borough, and city levels. These unsung heroes do the work that keeps our nation and our communities working; and

WHEREAS, public employees take not only jobs, but take oaths and offer their dedication; and

WHEREAS, many public servants, including, police officers, communications officers, firefighters, harbor officers, health care professionals and others, protect communities and risk their lives each day in service to the people of the United States and around the world; and

WHEREAS, public servants include teachers and librarians, clerks and administrators, project managers and program coordinators, planners and engineers, technicians and mechanics, and countless other occupations. Day in and day out they provide the diverse services demanded by the American people of their government with efficiency and integrity; and

WHEREAS, without these public servants at every level, continuity would be impossible in a democracy that regularly changes its leaders and elected officials.

NOW, THEREFORE, I, Vincent M. Tutiakoff, Mayor of the City of Unalaska, hereby recognize the week of May 2 through May 8, 2021, as Public Service Recognition Week. All citizens are encouraged to recognize the accomplishments and contributions of government employees at all levels.

DATED this 11th day of May 2021.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Marjie Veeder, CMC
City Clerk

Special Meeting
Monday, April 26, 2021
6:00 p.m.



Unalaska City Hall
Council Chambers
43 Raven Way

Council Members
Thomas D. Bell
Darin Nicholson
David M. Gregory

Council Members
Dennis M. Robinson
Alejandro R. Tungul
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Vincent M. Tutiakoff Sr., Mayor
Erin Reinders, City Manager
Roxanna Winters, Acting City Clerk rwinters@ci.unalaska.ak.us

SPECIAL MEETING MINUTES

1. Call to order

Mayor Tutiakoff called the special meeting of the Unalaska City Council to order on Monday, April 26, 2021 at 6:00pm.

2. Roll call

Present in chambers:

Vincent Tutiakoff, Sr., Mayor
Thomas D. Bell
Alejandro Tungul
David Gregory
Shari Coleman

Present Via Telephone or Zoom:

Dennis Robinson (arrived late)

Absent/Excused:

Darin Nicholson

3. Pledge of allegiance Council Member Tungul led the Pledge of Allegiance

4. Adoption of agenda

Coleman made a motion to adopt agenda; Tungul seconded.

Roll Call Vote: Gregory – yes; Coleman – yes; Tungul – yes; Robinson not present to vote; Bell – yes.

Motion passed 4-0.

5. Community Input & Announcements

Acting City Clerk read letters submitted by Virginia Hatfield, M. Lynn Crane and Carlin Enlow into the record.

PCR - Missoula Children's Festival Update; 2021 Community Clean-up May 1-14, 2021

Daneen Looby spoke in support of the Community Support Grant program in general and in support of USAFV and Unalaska Senior Center grant applicants

6. Public comment on agenda items

Comments on agenda items were given under Community Input and Announcements.

7. Regular agenda

- a. Resolution 2021- 23: A Resolution of the Unalaska City Council establishing the Sums to be made available for Community Support and Capital Grants from the City of Unalaska to the Applicants for Community Support for Fiscal Year 2022

Tungul made a motion to adopt Resolution 2021-23; Coleman seconded.

Bell made a motion to amend Resolution 2021-23 to award APIA \$142,000; Tungul seconded.

Roll Call Vote: Coleman – yes; Gregory – yes; Robinson not present to vote;

Tungul – yes; Bell – yes.

Motion passed 4-0.

Coleman made a motion to amend Resolution 2021-23 to award Iliuliuk Family Health Services \$180,000; Tungul seconded.

Roll Call Vote: Bell – no; Gregory – yes; Robinson not present to vote; Coleman – yes;

Tungul – yes.

Motion failed 3-1.

Coleman made a motion to amend Resolution 2021-23 to award Iliuliuk Family Health Services \$160,000; Tungul seconded.

Roll Call Vote: Coleman – yes; Bell – no; Gregory – yes; Robinson – yes; Tungul – no.

Motion failed 3-2.

Bell made a motion to amend Resolution 2021-23 to award Unalaska Visitors Bureau \$210,000; Coleman seconded.

Roll Call Vote: Bell – yes; Coleman – yes; Robinson – yes; Tungul – yes; Gregory – yes.

Motion passed 5-0.

Coleman made a motion to amend Resolution 2021-23 to award Museum of the Aleutians \$317,813; Tungul seconded.

Roll Call Vote: Gregory – yes; Bell – yes; Coleman – yes; Robinson – yes; Tungul – yes.

Motion passed 5-0.

Tungul made a motion to amend Resolution 2021-23 to award Q-Tribe Culture Camp \$50,000; Gregory seconded.

Roll Call Vote: Bell – no; Coleman – no; Robinson – yes; Tungul – yes; Gregory – yes.

Motion failed 3-2.

Bell made a motion to amend Resolution 2021-23 to award Q-Tribe Food Bank \$60,000; Coleman seconded.

Roll Call Vote: Robinson – yes; Tungul – yes; Coleman – no; Gregory – yes; Bell – yes.

Motion passed 4-1.

Coleman made a motion to amend Resolution 2021-23 to award Unalaska Community Broadcasting \$106,350; Tungul seconded.

Roll Call Vote: Robinson – yes; Tungul – yes; Coleman – yes; Bell – yes; Gregory – yes.

Motion passed 5-0.

Coleman made a motion to amend Resolution 2021-23 to award Unalaska Senior Citizens \$65,000; Bell seconded.

Roll Call Vote: Gregory – yes; Coleman – yes; Tungul – yes; Robinson – yes; Bell – yes.

Motion passed 5-0.

Coleman made a motion to amend Resolution 2011-23 to award USAFV \$252,457; Robinson seconded.

Roll Call Vote: Tungul – yes; Gregory – yes; Bell – yes; Coleman – yes; Robinson – yes. Motion passed 5-0.

Bell made a motion to amend Resolution 2021-23 to award Q-Tribe Culture Camp \$39,000; Tungul seconded.

Roll Call Vote: Coleman – yes; Bell – yes; Gregory – yes; Robinson – yes; Tungul – yes. Motion passed 5-0.

Coleman made a motion to amend Resolution 2021-23 to award Iliuliuk Family Health Services \$151,748; Tungul seconded.

Roll Call Vote: Bell – yes; Coleman – yes; Robinson – yes; Tungul – yes; Gregory – yes. Motion passed 5-0.

Roll Call Vote on main motion amended as follows:

- To insert *total funding amount as \$1,344,368*
- To insert the following award amounts:

Community Grant Requestor	Amount
APIA	\$142,000.00
Iliuliuk Family Health Services	\$151,748.00
Museum of the Aleutians	\$317,813.00
Unalaska Community Broadcasting	\$106,350.00
Unalaska Senior Citizens	\$65,000.00
Unalaska Visitors Bureau	\$210,000.00
USAFV	\$252,457.00
Q-Tribe Culture Camp	\$39,000.00
Q-Tribe Food Bank	\$60,000.00
Total	\$1,344,368.00

Tungul – yes; Gregory – yes; Bell – yes; Coleman – yes; Robinson – yes. Motion passed 5-0.

7:38 pm – Break

7:45 pm – Back on record

- b. Resolution 2021- 24: A Resolution of the Unalaska City Council Adopting the FY22-31 Capital and Major Maintenance Plan

Tungul made a motion to adopt Resolution 2021-24; Coleman seconded.

Roll Call Vote: Bell – yes; Coleman – no; Robinson – yes; Tungul – yes; Gregory – yes. Motion passed 4-1.

- c. Resolution 2021- 25: A Resolution of the City of Unalaska City Council Authorizing the City Manager to implement a one-time rate increase to the Electrical Proprietary Fund of 6.1%, a one-time rate increase to the Water Proprietary Fund of 3.6%, a Wastewater Proprietary Fund rate increase of 40%, phased in over a four year period, and a Solid Waste Proprietary Fund rate increase of 33%, phased in over a four-year period.

Coleman made a motion to adopt Resolution 2021-25; Tungul seconded.

Gregory made a motion to amend Resolution 2021-25 to delete *Option 1B Increase Wastewater rates by 40%, evenly to all customer classes* and insert *Option 1C a modified rate design that increases the Wastewater industrial rates more than the other classes*; Robinson seconded.

Roll Call Vote: Gregory – yes; Coleman – no; Tungul – no; Robinson – yes; Bell – yes.
Motion failed 3-2.

Roll Call Vote on main motion: Robinson – no; Tungul – yes; Coleman – yes;
Gregory – no; Bell – no.
Motion failed 4-2.

8. **Council Directives to City Manager** - No formal directive issued.
9. **Community Input & Announcements** – None.
10. **Adjournment** – Mayor Tutiakoff Sr. adjourned the meeting at 8:57 pm.

Marjie Veeder, CMC
City Clerk

rfw

Regular Meeting
Tuesday, April 27, 2021
6:00 p.m.



Unalaska City Hall
Council Chambers
43 Raven Way

Council Members
Thomas D. Bell
Darin Nicholson
David M. Gregory

Council Members
Dennis M. Robinson
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Shari Coleman

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Vincent M. Tutiakoff Sr., Mayor
Erin Reinders, City Manager
Roxanna Winters, Acting City Clerk rwinters@ci.unalaska.ak.us

MINUTES

1. Call to order

Mayor Tutiakoff called the special meeting of the Unalaska City Council to order on Tuesday, April 27, 2021 at 6:01pm.

2. Roll call

Present in chambers:
Vincent Tutiakoff, Sr., Mayor
Thomas D. Bell
Alejandro Tungul
David Gregory
Shari Coleman

Present Via Telephone or Zoom:
Dennis Robinson

Absent/Excused:
Darin Nicholson

3. Pledge of allegiance Council Member Bell led the Pledge of Allegiance.

4. Adoption of agenda

Gregory made a motion to adopt agenda; Coleman seconded.

Roll Call Vote: Gregory – yes; Coleman – yes; Tungul – yes; Robinson – yes; Bell – yes.

Motion passed 5-0.

5. Presentation of Community “Extra Mile” Award:

Mayor and Council recognized Wilma Adams and John Conwell and presented them each with a Community “Extra Mile Award”.

- a. Wilma Adams
- b. John Conwell

6. Approve minutes of previous meetings: April 12, April 13, and April 20, 2021

Gregory made a motion to approve the April 12, 13 and 20, 2021 meeting minutes; Tungul seconded.

Roll Call Vote: Tungul – yes; Gregory – yes; Robinson – yes; Bell – yes; Coleman – yes.

Motion passed 5-0.

7. Reports

- a. City Manager – in the packet

City Manager highlighted the State Virtual Fly-In scheduled for Thursday, April 29, 2021, reminded Council about the upcoming Special Council meeting on Monday, May 10, 2021 discussing the utility rate increases, informed Council that an updated CMMP scroll was available and answered questions regarding Raven updates and DOT Airport Mater Plan updates.

- b. Financials March 2021

Finance Director presented the March 2021 Financial Report and answered Council questions.

8. Community Input & Announcements

Mayor Tutiakoff recognized teacher, Jane Ruckman retiring after 30 years of service.

9. Public comment on agenda items – None.

10. Public hearing

Mayor Tutiakoff opened the Public Hearing on Ordinance 2021-06 and Ordinance 2021-08.

- a. Ordinance 2021-06: (Second Reading) Amending Title 11 of the Unalaska Code of Ordinances to Establish an Enhanced 911 System and Establish Enhanced 911 Customer Surcharges
- b. Ordinance 2021-08: (Second Reading): Creating Budget Amendment #6 to the Fiscal Year 2021 Budget, recognizing State DHSS Grant Revenue of \$210,171.93 and increasing expenditures by \$210,171.93 in the Coronavirus Relief Special Revenue Fund to improve access to COVID-19 vaccine and decrease health inequities

Hearing no testimony, the Public Hearing closed.

11. Regular agenda

- a. Unfinished Business

- i. Ordinance 2021-06: (Second Reading) Amending Title 11 of the Unalaska Code of Ordinances to Establish an Enhanced 911 System and Establish Enhanced 911 Customer Surcharges

Gregory made a motion to adopt Ordinance 2021-06; Tungul seconded.

Roll Call Vote: Tungul – yes; Robinson – yes; Gregory – yes; Bell – yes; Coleman – yes.

Motion passed 5-0.

- ii. Ordinance 2021-08: (Second Reading): Creating Budget Amendment #6 to the Fiscal Year 2021 Budget, recognizing State DHSS Grant Revenue of \$210,171.93 and increasing expenditures by \$210,171.93 in the Coronavirus Relief Special Revenue Fund to improve access to COVID-19 vaccine and decrease health inequities

Tungul made a motion to adopt Ordinance 2021-08; Bell seconded.

Roll Call Vote: Bell – yes; Gregory – yes; Robinson – yes; Coleman – yes; Tungul – yes.

Motion passed 5-0.

b. New Business

- i. Resolution 2021- 20: A Resolution of the Unalaska City Council Continuing Measures to Protect Public Health

Tungul made a motion to adopt Resolution 2021-20; Coleman seconded.
Roll Call Vote: Coleman – yes; Bell – yes; Gregory – yes; Robinson – yes;
Tungul – yes.
Motion passed 5-0.

- ii. Resolution 2021- 21: A Resolution of the Unalaska City Council approving scholarships to be awarded to Graduating Seniors at Unalaska High School

Gregory made a motion to adopt Resolution 2021-21; Tungul seconded.
Roll Call Vote: Gregory – yes; Bell – yes; Coleman – yes; Robinson – yes;
Tungul – yes.
Motion passed 5-0.

- iii. Resolution 2021- 22: 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 2022

Gregory made a motion to adopt Resolution 2021-22; Tungul seconded.
Roll Call Vote: Bell – yes; Coleman – yes; Robinson – yes; Tungul – yes;
Gregory – yes.
Motion passed 5-0.

- iv. Ordinance 2021- 09: 1st Reading: Creating Budget Amendment #7 to the Fiscal Year 2021 Budget, appropriating an additional \$300,000 from the Water Proprietary Fund for the Pyramid WTP Chlorine Upgrades Project

Tungul made a motion to move Ordinance 2021-09 to Second Reading/Public Hearing on May 11, 2021; Bell seconded.
Roll Call Vote: Robinson – yes; Tungul – yes; Coleman – yes; Gregory – yes;
Bell – yes.
Motion passed 5-0.

12. Council Directives to City Manager – None.

13. Community Input & Announcements

PCR – Community Clean-Up, May 1-14, 2021 and bags are available for pick-up on April 30th
Congratulations to Girl Scout High School Graduates Aleutia Peters and Vivian Nguyen

14. Executive Session

7:14 pm

Gregory made a motion to adjourn into Executive Session to discuss personnel and financial matters related to the PSEA Contract Negotiations, which if discussed in public might negatively impact the interests of the City; Tungul seconded.

Roll Call Vote: Coleman – yes; Bell – yes; Gregory – yes; Robinson – yes; Tungul – yes.
Motion passed 5-0.

Mayor announced:

At this time, we'll discontinue the ZOOM meeting. Thank you everyone for attending. We anticipate no formal action following the Executive Session and expect we will formally adjourn the meeting immediately following executive session.

- a. Discuss negotiations with Public Safety Employee Association (PSEA) and review proposed agreement

No formal action taken following the Executive Session.

15. Adjournment

Mayor Tutiakoff adjourned the meeting at 8:15 pm.

Marjie Veeder, CMC
City Clerk

rfw

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Erin Reinders, City Manager
Date: May 11, 2021
Re: City Manager Report

Fireworks: City staff issued an RFP for an Independence Day fireworks show. We received one proposal, and are working to finalize a contract. We are looking forward to a great show! Council has funding in the budget to pay for this show, but will need to determine what you want to do for New Year's Eve. Currently, there is only enough in the budget to cover one show a year. Costs have gone up considerably in the past few years, nearly double. When we discussed this previously, there was general consensus to focus on one show a year.

Assessment of City Services: We are in the early stages of putting together the annual Assessment of City Services for FY21. This year we hope to get this back on a more typical schedule and have this document out early in FY22. The primary purpose of this assessment is to inform the Council and our community of the City's accomplishments over the past year. This document outlines departmental missions, current situation in each of the departments, completed tasks, ongoing activities, and ideas for improvement.

Local State of Emergency: The State's emergency declaration has now officially ended. The current local state of emergency is set to expire on June 30, 2021. Council will need to take action if they wish to extend that state of emergency, and we will need to contemplate what that means in terms of operations and protective measures. We are exploring the future of the Isolation Site after June 30, 2021, as this site is identified in the B-Season COVID-19 mitigation plans for industry. The EOC is evaluating how to step down some programs that are no longer deemed necessary, and what operational initiatives we plan to continue regardless of the local declaration. We will continue doing Nixel Alerts when necessary and we will continue with wastewater surveillance. Local clinics will continue caring for patients, testing and providing vaccines. We do not anticipate future mass vaccination events at the PCR. So long as there are local mandates, we plan to continue staffing the airport to greet arriving passengers to inform them of the mandates and garner information to help with contact tracing.

Virtual State Legislative Fly In: Our COVID-19 friendly Zoom alternative to the Spring Juneau Lobby Trip went well on April 29, 2021. Participants included Mayor Tutiakoff; and Council Members Robinson, Gregory and Bell. It was a busy time in Juneau so we were glad to still be able to meet with several legislators, the DOT Commissioner, and the Governor. Conversations focused on Captains Bay Road Improvements, Bobby Storrs Boat Harbor A and B Float Replacement, DOT Airport Improvements and Master Plan, State Ferry System, the Community Assistance Program and the Shared Fisheries Tax Program.

July Legislators Visit to Unalaska: The Mayor, Michelle Price and I had a call with Lobbyist Dianne Blumer on Friday, May 7, 2021 to begin working out the details of a July visit to Unalaska. We are focused on July 29 and 30. More to come.

Geothermal PPA: As I mentioned previously, per Resolution 2021-14, I signed Amendment 1 to the Power Purchase agreement with OCCP extending the deadline for OCCP to obtain financing and the dates associated with interconnection and integration. As of the drafting of this memo, we have yet to receive a signed copy from OCCP, so we are checking on this. The City team met with OCCP on April 30, 2021 via Zoom. OCCP is still reviewing the details of the Heat Pump Study. We discussed EPS's Interim Intertie Study outlining necessary distribution network improvements. OCCP and the City are working on a MOU detailing how to proceed with these projects. We all agree that the details of these projects, and other projects, will need to expand as more specifics of the Geothermal Plant are learned.

Directives to the City Manager: One outstanding directive currently exists:

- *Cost Benefit Analysis for Captains Bay Road Project (March 30, 2021). Initiated.* The directive reads, "Implement a cost-benefit analysis for the proposed road improvements and utility expansion for Captains Bay Road." The Public Works Director continues working on a scope of work for this effort. We will be sure to work in potential funding opportunities. Given the magnitude of the Captains Bay Road project, this analysis will serve us well. However, also given the magnitude of the project, we are unsure of the cost of this sort of study and plan to issue an RFP at this point.

CITY OF UNALASKA
UNALASKA, ALASKA

ORDINANCE 2021-09

CREATING BUDGET AMENDMENT #7 TO THE FISCAL YEAR 2021 BUDGET, APPROPRIATING AN ADDITIONAL \$300,000 FROM THE WATER PROPRIETARY FUND FOR THE PYRAMID WTP CHLORINE UPGRADES PROJECT

BE IT ENACTED BY THE UNALASKA CITY COUNCIL:

- Section 1. Classification: This is a non-code ordinance.
 Section 2. Effective Date: This Ordinance becomes effective upon adoption.
 Section 3. Content: The City of Unalaska FY21 Budget is amended as follows:

- A. That the following sums of money are hereby accepted and the following sums of money are hereby authorized for expenditure.
 B. The following are the changes by account line item:

Amendment #7 to Ordinance #2020-10

	<u>Current</u>	<u>Requested</u>	<u>Revised</u>
I. OPERATING BUDGETS			
A. Water Proprietary Fund			
Sources:			
Budgeted Use of Unrestricted Net Assets	\$ 1,160,088	\$ 300,000	\$ 1,460,088
Uses:			
Transfer to Enterprise Capital Project	\$ 259,735	\$ 300,000	\$ 559,735
II. CAPITAL PROJECT BUDGETS			
A. Pyramid WTP Chlorine Upgrades Project			
Sources:			
Transfer From Water Operating	\$ 100,000	\$ 300,000	\$ 400,000
Uses:			
Machinery & Equipment	\$ -	\$ 300,000	\$ 300,000

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on _____, 2021.

Mayor

ATTEST:

City Clerk

City of Unalaska
Summary of Budget Amendment and Schedule of Proposed Accounts
Budget Amendment 7 to the FY21 Budget

- 1) Water Proprietary Fund - Operating Budget
 Add \$300,000 to Transfers to Enterprise Capital Projects for the Pyramid WTP Chlorine Upgrades Project
 Add \$300,000 to Budgeted Use of Unrestricted Net Assets
- 2) Capital Project - Pyramid WTP Chlorine Upgrades Project
 Add \$300,000 to Machinery and Equipment for owner furnished materials
 Add \$300,000 to Transfers from Proprietary Ops - Water Fund

	Org	Object	Project	Current	Requested	Revised
1) <u>Water Proprietary Fund - Operating Budget</u>						
Sources:						
Budgeted Use of Unrestricted Net Assets	51015549	49910		\$ 1,160,088	\$ 300,000	\$ 1,460,088
Uses:						
Transfers To Enterprise Capital Project	51029854	59940		\$ 259,735	\$ 300,000	\$ 559,735
2) <u>Capital Project Budgets - Water</u>						
<i>Pyramid WTP Chlorine Upgrades Project</i>						
Sources:						
Transfers From Proprietary Ops - Water	51119848	49130	WA21A	\$ 100,000	\$ 300,000	\$ 400,000
Uses:						
Machinery and Equipment	51125553	57400	WA21A	\$ -	\$ 300,000	\$ 300,000

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Tom Cohenour, Director, Department of Public Works
Through: Erin Reinders, City Manager
Date: April 27, 2021
Re: Ordinance 2021-09 - Creating Budget Amendment #7 to the Fiscal Year 2021 Budget, Appropriating an Additional \$300,000 from the Water Proprietary Fund for the Pyramid WTP Chlorine Upgrades Project

SUMMARY: In order to achieve economy of scale between the PWTP Chlorine Upgrades Project and the PWTP Micro Turbines Project, staff is requesting \$300,000 to purchase Owner Furnished Materials for the Chlorine Upgrades Project and install them during the Micro Turbines Project construction. Funding will come from the Unrestricted Net Assets of the Water Proprietary Fund. Staff estimates a savings of up to \$200,000 if the Projects are constructed concurrently. If complications arise during the equipment procurement process or contractor negotiation that do not allow these projects to be constructed concurrently these savings will not be realized. However, without approval of this proposed Budget Amendment there is no chance of capturing these savings. Staff recommends approval.

PREVIOUS COUNCIL ACTION: This Project was funded at \$100,000 via the FY2021 Capital Budget appropriation Ordinance No. 2020-10, passed and adopted on June 9, 2020. Council has taken no other action on the Project.

BACKGROUND: This project was funded in order to move the Water Utility away from shipping chlorine gas used for potable water disinfection to Unalaska. Chlorine gas has been difficult to obtain, is becoming more regulated by the Federal Government, most likely will cause the Utility to be required to perform an expensive Corrosion Study and add a corrosion control inhibitor to the potable water supply, is inherently dangerous to bring to the Plant, and the machinery and equipment required to utilize it is both time consuming and expensive to operate and maintain. This Project funds the Utility's switch to on-site generation of liquid sodium hypochlorite (bleach), a much safer and cost-effective means of potable water disinfection. The machinery to be purchased is similar to that already in use at the Wastewater Treatment Plant and Aquatics Center.

DISCUSSION: This Budget Amendment request is driven by analysis that, if this project is constructed concurrently with the PWTP Micro Turbines Project, the City will realize a six figure cost savings over building both as standalone projects:

- materials and labor for components of the PWTP Micro Turbines Project would become unnecessary or require replacement when the Chlorine Upgrade Project is constructed

- the PWTP Micro Turbines Project requires a supplemental I/O panel for SCADA integration with chlorine gas injection, and this panel and the associated programming would not be required once the PWTP Chlorine Upgrade Project is constructed
- savings on mobilization and demobilization of a new construction crew if the machinery and equipment installation is integrated into the PWTP Micro Turbines Project
- reduced construction administration and inspection costs through project integration
- reduced bid support and bid selection costs

The funds requested will be used to purchase the generating equipment this fiscal year instead of in FY22 as the CMMP nomination set out in its timeline, and the request for FY22 funding will be reduced by this amount.

The City Engineer’s memo outlining the benefits of integrating the two Projects, including a detailed breakdown of estimated cost savings, is attached.

ALTERNATIVES: Council may elect to wait to fund the construction of this Project until FY22, per the current CMMP Nomination, or abandon the Project altogether. Staff believes neither of these options are in the best interests of the Water Utility, the City, or the Citizens of our community.

FINANCIAL IMPLICATIONS: Of the initial \$100,000 in funding, \$59,844 has been encumbered on a Purchase Order to the designer, Taku Engineering. There is \$40,156 remaining in the budget. Staff estimates it will cost \$300,000 to purchase the owner furnished equipment portion of this project. The portion of the project budget that would be effected by approving this Budget Amendment request is set forth below.

PWTP CHLORINE UPGRADES PROJECT WA21A				
SOURCE				
WATER PROPRIETARY FUND	G/L CODE	CURRENT	THIS REQUEST	REVISED BUDGET
BUDGETED USE OF UNRESTRICTED NET ASSETS	5101-5549-49910	\$ 1,160,088	\$ 300,000	\$ 1,460,088
USE				
	G/L CODE	CURRENT	THIS REQUEST	REVISED BUDGET
MACHINERY & EQUIPMENT	5112-5553-57400 WA21A	\$ -	\$ 300,000	\$ 300,000
		\$ -	\$ 300,000	\$ 300,000

LEGAL: Not applicable in this instance.

STAFF RECOMMENDATION: Staff recommends approval of this Budget Amendment to fund the purchase of Owner Furnished Materials for the PWPT Chlorine Upgrade Project allowing for the possibility to see substantial cost savings if procurement and contractor negotiations proceed as planned.

PROPOSED MOTION: “I move to approve Ordinance 2021-09”.

CITY MANAGER COMMENTS: I support this request and staff's recommendation. Staff reviewed this concept with Council at the April 12, 2021 Council meeting as part of the CMMP review. We have reduced the CMMP request for FY22 by \$300,000 to match this Budget Amendment for FY21.

ATTACHMENTS: Memo from Bob Cummings, City Engineer, to DPU Director Dan Winters, DPW Director Tom Cohenour, and Water Utility Supervisor Jeremiah Kirchhofer, dated April 6, 2021, with attachment



MEMORANDUM

TO: Dan Winters, Public Utilities Director
Tom Cohenour, Public Works Director

CC: Jeremiah Kirchhofer, Water Division Supervisor

FROM: Bob Cummings, City Engineer

DATE: April 6, 2021

SUBJECT: Pyramid Micro Turbines Project & Chlorine Upgrade Project Integration

Currently the Pyramid Micro Turbines Project is scheduled to be constructed between October 1, 2021 and December 1, 2021 by Industrial Resources, Inc. (IRI). Roughly \$190,000 remains unencumbered in this project budget in the engineering, construction administration and contingency line items. The construction of this project was originally scheduled to be performed in October – December of 2020 but due to COVID and supplier delays the construction window was pushed back. Monies for final design and construction were appropriated in FY20.

The Chlorine Upgrade Project was appropriated \$100,000 for engineering design in FY21. To date approximately \$60,000 has been encumbered through a contract with Taku Engineering to do the engineering design for this project. The current CMMP is requesting \$881,500 for FY 22 to complete this project through equipment purchase and construction. As currently planned, the design and equipment selected by June. The equipment can be purchased and the advertisement of bids done in July with the contractor being selected in August and the project constructed in January of 2022. These two projects were originally planned to be constructed two years apart, but due to COVID and other factors, they are currently on schedule to be constructed three months apart.

However, there are likely significant cost savings if these projects can be integrated. Taku Engineering has estimated that more than \$200,000 can be saved if the projects are integrated versus if they are completed as stand-alone projects. The cost savings are a result of savings from the following sources:

- materials and labor for components of the microturbines project that would become unnecessary or require replacement when the chlorine upgrade project is constructed
- currently a supplemental I/O panel is required for SCADA integration with chlorine gas injection, but this panel and the associated programming would not be required with the chlorine upgrade project
- savings on mobilization and demobilization of a new construction crew
- reduced construction administration and inspection costs through project integration
- reduced bid support and bid selection costs

In addition to these cost savings there would other advantages such as less interruption to Water Division operations and the advantage of more immediate improved water quality through producing water that is less acidic due to the Chlorine Upgrade project.

Going forward there are two main options:

1. Status Quo – projects constructed at two different times as standalone projects
2. Project Integration – Projects constructed concurrently

1. Status Quo – Standalone

Advantages

1. Only relies on CMMP approval as proposed

Disadvantages

1. Increased cost
2. Additional bidding process required
3. Additional staff time required
4. Increased construction administration/ inspection
5. Increased disruption of Water Division operations
6. Delay of improved water quality

2. Project Integration – Concurrent Construction

In this option, a budget amendment would be required to move funds from chlorine upgrade project into the microturbines project budget. At a minimum the amount required for equipment purchase, approximately \$300,000, would be required to be transferred. This process would have to be completed by mid-May in order for this option to be feasible due to the lead time of this equipment. In preliminary talks with IRI they have expressed interest in performing the Chlorine Upgrade Project as a change order to their Microturbines Project contract.

Advantages

1. Decreased cost
2. Decreased staff time
3. Decreased construction administration/ inspection
4. Less disruption of Water Division operations
5. Delivery of improved water quality is expedited
6. No additional bidding process required

Disadvantages

1. Budget Amendment is required
2. Assumes CMMP funds will be approved for construction phase of the project
3. Design and Equipment delivery timelines are more critical

Due to the significant cost savings that can be achieved by integrating the Pyramid Micro Turbines and the Chlorine Upgrade Projects I would recommend that we seriously consider requesting a budget amendment to approve funds for the equipment purchase for the Chlorine Upgrade Project. This would not be a request for “additional” funds per se but rather a request to expedite the approval of funds as currently proposed on the CMMP. By expediting these funds, it is estimated that the City can save over \$200,000.

Enclosure: Sodium Hypochlorite Project Cost Analysis Standalone vs. Combined performed by Taku Engineering

Combined Project (PWTP Chlorine Upgrade & Microturbines)

TURBINE CONSTRUCTION DEDUCTIONS

ITEM	QTY	UNIT PRICE	LABOR HRS	LABOR RATE	LODGING/PER DEIM	FREIGHT	TOTAL
PLC	1 (Not in bid)		24	140		500	1500
Exist Chlorine System							5360
Commissioning (Boreal)	1	0	60	200		1500	0
Commissioning Standby (Other Crafts)	1	0	80	140		1000	0
Piping Demolition	1	500	20	140		1000	500
Piping Reconfiguration	1	8000	60	140		2000	1500
Field Wiring Devices	1	3000	40	140		1000	750
							TOTAL
							66110
							CONTINGENCY (20%)
							13222
							TOTAL DEDUCTIONS
							\$79,332

CHLORINE ADDITIONS

ITEM	QTY	UNIT PRICE	LABOR HRS	LABOR RATE	LODGING/PER DEIM	FREIGHT	TOTAL
Field Wiring Devices	1	1000	40	140		1000	750
Piping Demolition	1	500	40	140		1000	500
Piping Reconfiguration	1	8000	30	140		2000	1500
Demolition of Gaseous Chlorine System	1	500	40	140		750	500
Install of Sodium Hypochlorite Generators	2	1000	40	140		1000	500
Commissioning of New Sodium Hypochlorite System (Boreal)	1		40	200		1000	0
Commissioning Standby (Other Crafts)	1		40	140		1000	0
							TOTAL
							63700
							CONTINGENCY (20%)
							12740
							TOTAL ADDITIONS
							\$76,440

TOTAL PROJECT INSTALLATION COST performed as a COMBINED project - \$2,892
(Excluding Sodium Hypochlorite Generation Equipment)

Separate Projects (PWTP Chlorine Upgrade & Microtubines)

TEMPORARY TURBINE WORK REQUIRED

ITEM	QTY	UNIT PRICE	LABOR	LABOR RATE	LODGING/PER DEIM	FREIGHT	TOTAL
PLC	1	25,000	24	140	500	1500	30360
Exist Chlorine System Commissioning (Boreal)	1	0	60	200	1500	0	13500
Commissioning Standby (Other Crafts)	1	0	80	140	1000	0	12200
Piping Demolition	1	500	20	140	1000	500	4800
Piping Reconfiguration	1	8000	60	140	2000	1000	19400
Field Wiring Devices	1	3000	40	140	1000	1000	10600
						TOTAL	90860
						CONTINGENCY (20%)	18172
						REQUIRED TURBINE WORK	\$109,032

CHLORINE ADDITIONS

ITEM	QTY	UNIT PRICE	LABOR	LABOR RATE	LODGING/PER DEIM	FREIGHT	TOTAL
Demolish Gaseous Chlorine and PLC Wiring	1	1000	20	140	750	500	5050
Field Wiring Devices	1	1000	40	140	1000	1000	8600
Piping Demolition	1	500	40	140	1000	500	7600
Piping Reconfiguration	1	8000	30	140	2000	1000	15200
Demolition of Gaseous Chlorine System	1	500	40	140	750	500	7350
Install of Sodium Hypochlorite Generators	2	1000	40	140	1000	500	9100
Commissioning of New Sodium Hypochlorite System (Boreal)	1	0	40	200	1000	0	9000
Commissioning Standby (Other Crafts)	1	0	40	140	1000		6600
Electrician Mob/Demob	1	2500	20	140	300	800	6400
Pipefitter Mob/Demob	1	2500	20	140	300	800	6400
Project Kickoff	1	0	8	140	0	0	1120
						TOTAL	77370
						CONTINGENCY (20%)	15474
						TOTAL ADDITIONS	\$92,844

TOTAL PROJECT INSTALLATION COST performed as STANDALONE projects \$201,876
(Excluding Sodium Hypochlorite Generation Equipment)

TOTAL PROJECT INSTALLATION COST performed as a COMBINED project -\$2,892
(Excluding Sodium Hypochlorite Generation Equipment)

ADDITIONAL Cost of performing projects as STANDALONE versus COMBINED \$204,768

MICROCLOR

The Next Generation

It is well known that chlorine is a powerful disinfectant used in water treatment and plays a vital role in controlling bacteria and viruses that can cause human illness.

More stringent regulations for transportation and storage of bulk chlorine or pressurized chlorine gas have required many to search for alternative methods of disinfection.

Onsite generation of sodium hypochlorite alleviates the safety concerns associated with storing and using bulk sodium hypochlorite or chlorine gas.



300 PPD

Systems Capable of 20 to 3600 Pounds
per Day Chlorine Equivalent

The MicroClor vertical cell array (V-Ray) allows for the instantaneous passive removal of all hydrogen produced.

Making Bleach Made Easy

- Low Cost Hypochlorite
- Enhanced Performance
- Small Footprint
- 24 Hour Service
- Safe
- Vertical V-Ray Cell Design
- Immediate Hydrogen Removal
- Reduce Scaling
- Low Maintenance

V-Ray
Technology

MICROCLOR



40 PPD

The state of the art patent pending Microclor onsite hypochlorite generation system is a brand new design built upon twenty years of dedicated research and development in the field of onsite hypochlorite generation.

The design incorporates all of the advantages of current industry standards while radically improving all safety aspects of the process. Specifically, the manner in which hydrogen is removed from the electrolytic cell is a huge improvement over more conventional horizontal tubular designs.

The MICROCLOR onsite hypochlorite generation system incorporates a multitude of unique features that are now patent pending. The most significant features are as follows:

1. Passive hydrogen removal.
2. Brine conductivity control.
3. Full wave D.C. rectification.
4. No cell electrode penetrations.
5. High velocity electrolyte flow.
6. Higher performance level.
7. Recirculating cell loop.
8. No internal cell baffles or gasketing.

There is no other onsite hypochlorite system in the marketplace today that possesses even one of the above advantages, no less all eight.

A brief discussion of each feature follows:

Passive Hydrogen Removal

The V-Ray cells are configured in a vertical format with a recirculation loop on each cell that allows for optimized brine utilization and passive release of the hydrogen gas from each cell. Hydrogen gas is not allowed to pass from cell to cell. This design radically increases operator safety and substantially reduces the possibility of hydrogen gas build-up in the cell and the potential of catastrophic failure. Immediate hydrogen removal at the top of each cell loop greatly reduces electrode blinding and associated heat buildup.

Brine Conductivity Control

Constant current is achieved via a current feedback loop where the brine pump speed is controlled by the system programmable logic controller. This feedback loop accounts for variations in temperature, conductivity and water flow. The titanium, Teflon impregnated gear pump is attached to a variable speed drive that continually provides a consistent blended electrolyte flow to the cells maximizing salt efficiency.

Full Wave D.C. Rectification

The DC Rectifier design consists of a fully isolated step-down transformer and bridge rectifier. DC voltage is fixed with primary taps for + 5, 10% voltage correction. DC ripple is less than 4.0% with a power factor of 99% or better. Switching rectifier or phase angle fired SCR voltage correction technology is not utilized as this twenty year old technology has an excessively high failure rate.

No Cell Electrode Penetrations

The V-Ray cells consist of thirteen internal bipolar electrodes while the cell outer plates serve as both terminating anode and cathode. All anodic surfaces are coated with DSA catalytic coating. The design of the cell precludes the need for wet D.C. cable connections or problematic O-ring seals.

High Velocity Electrolyte Flow

The passive hydrogen gas removal provides a hydraulic lift within the V-Ray cell loop which causes a high velocity flow through the recirculation loop and across the V-Ray cell plates. This high velocity flow results in a scouring action between the vertically mounted V-Ray cell plates. This novel self cleaning feature virtually eliminates the need for acid cleaning of the electrolytic cells and reduces heat build up.

Higher Performance Level

PSI's proprietary patent pending vertical V-Ray cell design provides for a far more efficient generation platform than the industry standard of 3.5 pounds salt and 2.5 KWH per pound chlorine equivalent.

The MICROCLOR vertical V-Ray cell produces hypochlorite at 0.8% while consuming less than 3 pounds of salt and 2.0 AC KWH per pound of equivalent chlorine.

There is no competitive open cell process available which is more efficient than the MICROCLOR System.

PSI welcomes a side by side comparison with any manufacturer claiming higher performance levels than MICROCLOR.

No Internal Cell Baffles or Gasketing

There are no internal cell baffles, gaskets or fasteners found inside the cell. The cells are built with clear acrylic guides that support the internal bi-polar plates that allows for direct visual inspection of the plates. Anode and Cathode mono-polar plates are surface mounted to the outside of the acrylic guides.

V-Ray Cell maintenance and replacement

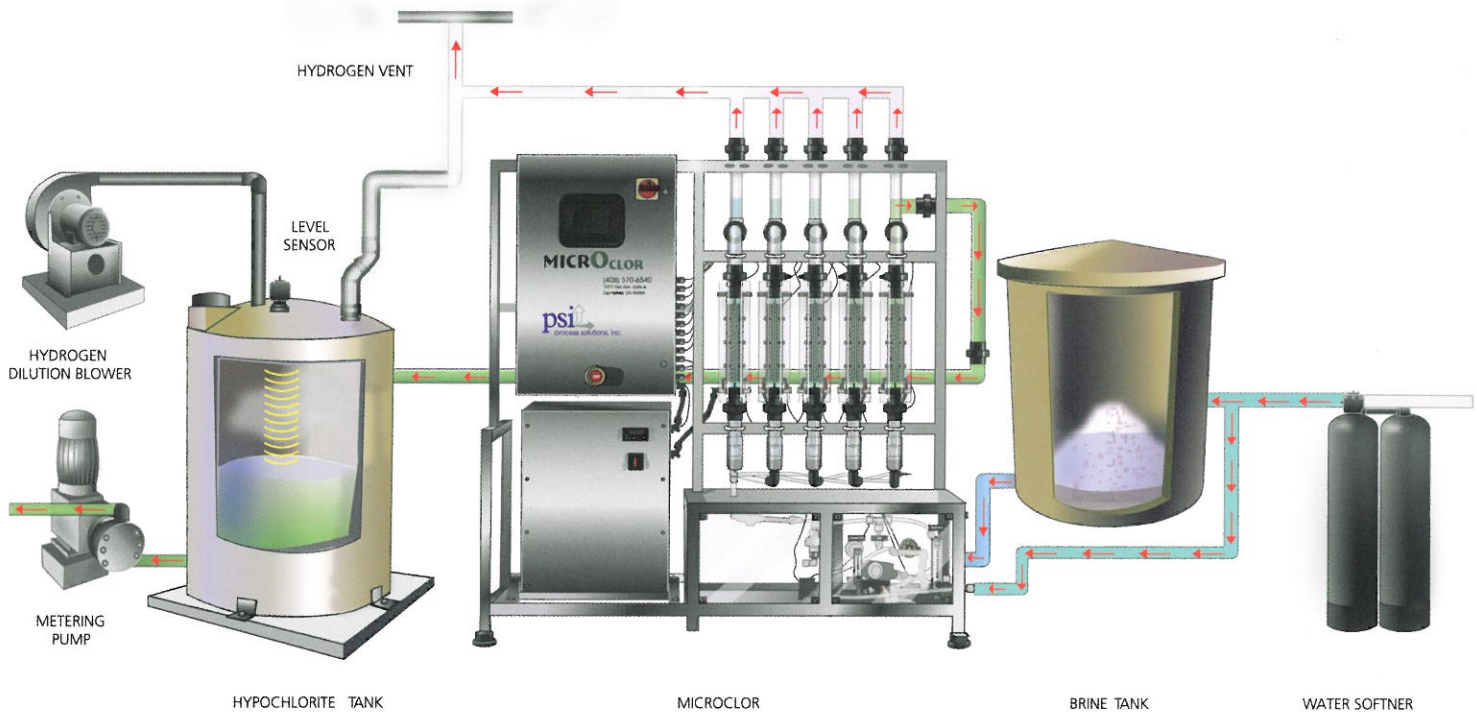
The Microclor vertical V-Ray cell design allows for the cell to easily be removed from the cell carrier piping by simply breaking two unions. This makes for simple cell maintenance and or replacement.

The Microclor design has taken into account every imaginable failure scenario including direct operator error in the handling of the process equipment.

Sequential operations logic is provided for all process variables where the change from standby to process is confirmed for all sensor locations at each start sequence. This auto diagnostic routine locks out generation in the event of sensor failure or electrical bypass.

Microclor hypochlorite systems meet requirements for 20 to 3600 pounds per day chlorine equivalent.

The Next Generation Onsite Hypochlorite Generator



The MicroOclor is modular in design and based on standard components. These components may be customized to meet a wide range of requirements.

Standard components for the MicroOclor system include:

- Stainless Steel Skid Assembly
- Water Softener
- Brine Tank
- Brine Pump
- Electrolytic Cells
- Skid mounted PLC Control Panel
- D.C. Rectifier
- Hypochlorite Storage Tank
- Hypochlorite Metering Pump
- Hydrogen Dilution Blower

Model/Capacity	Cell Size W X H	# of Cells	H2O GPM	Brine GPM	DC Amps	KVA	FLA 208/240 1PH	FLA 480 3 PH
20	2 x 12	1	0.2	0.02	40	2.4	11.5/11	-
40	2 x 12	2	0.4	0.03	80	4.8	23/22	-
60	2 x 12	3	0.6	0.05	120	7.2	35/33.5	-
80	2 x 12	4	0.8	0.07	160	9.6	46/44	13
100	2 x 12	5	1	0.08	40	12	-	16
200	4 x 12	5	2	0.17	80	24	-	32
300	6 x 12	5	3	0.25	120	36	-	48
600	12 x 12	5	6	0.50	240	72	-	96
900	18 x 12	5	9	0.75	320	96	-	128
1200	24 x 12	5	12	1.00	480	144	-	192
1800	24 x 18	5	18	1.50	720	216	-	288

Note: Typical Nominal Operating Amperage is 75% of Full Load Amperage

Capacities: 20-3600 pounds per day free available chlorine.
 Control: Automatic, regulated by storage tank level.
 Percentage Sodium Hypochlorite: 0.8 + 0.05
 Consumables per pound of chlorine produced:
 3lbs salt, 2KWH (AC), 15 gallons water.
 Water Input: Potable water, 30-80 PSI, 40°F-80°F (5°C-27°C)
 Salt: 99.7% pure dry weight Morton White Crystal or equivalent.

Power: 20-80ppd systems - 208V or 240V AC, 1PH, 60HZ
 80-1800ppd systems- 480V, 3PH, 60HZ
 Control Cabinet: 304 stainless steel NEMA 4X
 Operator Interface: 6" Color Touchscreen
 Programmable Logic Controller: Allen Bradley 1200
 Brine Tank & Hypochlorite Storage Tank shall be appropriately sized for each application.



MICROCLOR

The Next Generation

Comprehensive Warranty

It is our policy to provide every customer with a state of the art, fully tested system. Each MicroClor Hypochlorite Generation System carries a full three-year support agreement covering all parts and labor. In addition, the electrolytic cells and cell housings are warranted on a prorated basis for years 4-7.

Service & Support

PSI prides itself on our service and technical support. We offer complete support for your MicroClor Hypochlorite Generation System including all peripheral components. 24-7 phone support and next day parts are available for your MICROCLOR System. PSI guarantees next day field service, 7 days a week, with technicians located in all major markets plus an extensive factory trained representative network. If you need assistance, we're here to help.



1200 PPD

Represented by:



WATER AND WASTEWATER TREATMENT TECHNOLOGIES

1077 Dell Avenue, Suite A, Campbell, CA 95008

Toll Free: (888) 774 4536 (PSI Help)

Telephone: (408) 370-6540 Fax: (408) 866-4660

Email: mail@4psi.com

with offices in Clearwater, FL, Mesa, AZ, and Temecula, CA.

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2021-28

A RESOLUTION OF THE UNALASKA CITY COUNCIL CONTINUING MEASURES TO PROTECT PUBLIC HEALTH

WHEREAS, the COVID-19 pandemic has generated a public health emergency that threatens to overwhelm the City of Unalaska health system and the economy of our community, endangering the lives and wellbeing of our citizens; and

WHEREAS, on March 11, 2020, the World Health Organization (WHO) declared the virus a pandemic; and

WHEREAS, on March 13, 2020, President Donald J. Trump declared a national emergency in response to the virus pandemic; and

WHEREAS, on March 15, 2020, Mayor Vincent M. Tutiakoff, Sr. declared a local emergency in the City of Unalaska, authorizing the City Manager to take necessary actions to reduce the impact and spread of the coronavirus known as COVID-19 through the City of Unalaska; and

WHEREAS, on March 18, 2020, the Unalaska City Council passed Resolution 2020-16, declaring a local emergency to remain in effect for so long as the declaration of a Public Health Disaster in the State of Alaska Remains in effect; and

WHEREAS, on November 10, 2020, the Unalaska City Council passed Resolution 2020-71, extending the local emergency declaration through June 30, 2021, to allow the City to continue to take necessary actions to reduce the impact and spread of the coronavirus known as COVID-19 in the City of Unalaska; and

WHEREAS, on February 14, 2021, Governor Dunleavy issued four Health Advisories with guidance and recommendations on general safety and best practices, international and interstate travel (modified April 26, 2021), intrastate travel (modified April 26, 2021), and critical infrastructure; and

WHEREAS, the Centers for Disease Control and Prevention (CDC) have issued public health guidance, including social distancing measures, the recommendation that everyone wear a cloth face covering when in public settings where social distancing measures are difficult to maintain, and that certain individuals take greater precautions; and

WHEREAS, local health officials have advised that in addition to practicing social distancing and staying at home as much as possible, additional measures that include the covering of an individual's nose and mouth will prevent asymptomatic individuals with COVID-19 from unknowingly spreading the disease; and

WHEREAS, local health officials have advised that stronger protective measures are required given Unalaska's remoteness, lack of road access to the mainland, and because the majority of our community's businesses are designated as essential, critical or support critical infrastructure; and

WHEREAS, the State of Alaska has specifically recommended communities with limited health care infrastructure or high-risk populations should consider limiting all non-essential travel;

WHEREAS, local health officials have advised that stronger protective measures are required to conserve limited local healthcare resources, as they strive to meet the needs of all community members and essential workforce employees; and

WHEREAS, as of May 5, 2021, there were 68,666 (residents and non-residents) cumulative known COVID-19 cases in the state, including travel-related cases in geographically isolated and remote communities; and

WHEREAS, as of May 5, 2021, 770 persons have tested positive for the virus in Unalaska; and

WHEREAS, Unalaska has been able to keep multiple cases or outbreaks limited and isolated, and has been successful in stopping community transmission of the virus in the past; and

WHEREAS, as of April 26, 2021, Unalaska's Local Risk Level was changed to Medium in accordance with Unalaska's COVID-19 Response Plan; and

WHEREAS, COVID-19 continues to pose a grave and imminent threat to the health, safety, order and welfare to the residents of the City; and

WHEREAS, as of May 5, 2021, at least 3,845 persons are known to have been fully vaccinated for the virus by IFHS & Eastern Aleutian Tribes and APIA/Oonalaska Wellness in Unalaska; and

WHEREAS, although the COVID-19 vaccine serves as a vital tool in our efforts to slow the spread of the virus and keep our schools and businesses open, it is important that communities remain vigilant in practicing mitigation strategies and safety measures; and

WHEREAS, this resolution shall have the same effect as a rule issued by the City Manager pursuant to Unalaska Code of Ordinances § 2.96.040.

NOW THEREFORE BE IT RESOLVED:

1. State Health Advisories. Everyone in the City of Unalaska (the City) must follow all current Health Advisories issued by the State of Alaska related to COVID-19. Review this resolution carefully, as some local requirements are more restrictive than state regulations.

2. Face Coverings. All customers and visitors of businesses and organizations that are open and operating must wear face coverings over their nose and mouth to provide additional protection for employees and customers. Additionally, employees and volunteers of open businesses and organizations must wear face coverings when interacting with customers and visitors. The face coverings need not be medical-grade masks or N95 respirators, but can be cloth face coverings. Face coverings may be temporarily removed as necessary and incidental to utilizing the business or service.

A cloth face covering is a material that covers the nose and mouth. It can be secured to the head with ties or straps or simply wrapped around the lower face. It can be made of a variety of materials, such as cotton, silk, or linen. A cloth face covering may be factory-made or sewn by hand, or can be improvised from household items such as scarfs, T-shirts, sweatshirts or towels.

A business owner or operator may refuse admission or service to any individual who fails to wear a face covering as required by this resolution.

3. Reserved.

4. Traveler Quarantine. A person traveling into the City by vessel or airplane, from another community or port, must self-quarantine for 10 days upon arriving at their destination and monitor for symptoms of illness. A quarantine period of 7 days is permitted with a negative PCR test result. Under the 7-day option, the test must be taken no sooner than the 6th day of quarantine. A person may not exit quarantine until results are known. The self-quarantine period of 10 days or 7 days and a negative test is referred to as the traveler quarantine period.

No quarantine is required for travelers who have tested positive for COVID-19 within the past 3 months and who have recovered, as long as no new symptoms develop. No quarantine is required for travelers who have been fully vaccinated for at least 14 days prior to the date of travel.

People traveling for critical business purposes are required to follow their approved plan according to State Health Advisory No. 4 and Section 5 of this Resolution.

- a. Employees of businesses engaged in Essential Services or Critical Infrastructure industries, traveling to Unalaska to provide such services, must self-quarantine immediately upon arrival, but may work during the traveler quarantine period, subject to the requirements in this section.

If their employer has filed the required protocol with the City as required at Section 5, critical workforce employees may work during their self-quarantine period in accordance with that protocol.

For essential workers in the fishing industry who are covered by Health Advisory No. 4, Appendix 01 (Seafood Processing Workers), Appendix 02 (Independent Commercial Fishing Vessels) or Appendix 03 (Independent Commercial Harvesters) the worker's Entry Quarantine must meet or exceed the recommendations of Health Advisory No. 4 and any related appendices.

All workers under this critical workforce exception are required to self-quarantine during non-work hours within the traveler quarantine period. During the traveler quarantine period, workers are not permitted to have contact with City residents that is not strictly necessary to perform their work, must follow the self-quarantine requirements at section d., below, and are otherwise restricted to the campus, bunkhouse, or vessel where they reside.

- b. Patients or travelers arriving in Unalaska/Dutch Harbor, whose final destination is not Unalaska/Dutch Harbor, are required to self-quarantine during their stopover, but not remain here for the entire traveler quarantine period. This includes, but is not limited to, air travel.
- c. For individuals arriving on a vessel, time spent at sea is credited to the traveler quarantine period. The time at sea is counted from the time of departure from the last port of call, provided that no one has embarked or disembarked since that time. Commercial fishing vessel captains shall maintain a ship's log or equivalent record demonstrating compliance with State Health Advisories, including on board protective measures, and detailing all

activities for which they seek credit for time at sea. For vessels subject to Health Advisory 4 and appendices, the Entry Quarantine standards must have been met in order to qualify for credit for time spent at sea.

For vessels that have been at sea over 10 days and no one has disembarked or boarded the vessel, no additional quarantine is required unless individuals are showing symptoms of COVID-19, including, but not limited to fever, chills, or respiratory symptoms. Vessels at sea for less than 10 days, where no one has disembarked or boarded the vessel, may complete their quarantine in port as long as quarantine is not broken for the remainder of the 10 days.

A positive COVID-19 test result from any crew member will negate any previously acquired at-sea credit, and all crew will be required to quarantine again if returning to Unalaska.

- d. Anyone who is required to self-quarantine must adhere to the following:
 - 1) A person in self-quarantine may leave the designated quarantine location for:
 - i. medical emergencies or to seek medical care;
 - ii. to travel in the person's personal vehicle or vessel, individually or with members of the person's household, without contacting others, so long as the person goes directly from the quarantine location to the vehicle or vessel and directly back to the quarantine location; and
 - iii. to participate in outdoor recreational activities (i.e. fishing, hiking) individually or with members of the person's household, without contacting others, so long as the person goes directly from the quarantine location to the recreational activity and directly back to the quarantine location.
 - 2) A person in self-quarantine may not visit any public spaces, including, but not limited to stores, pools, meeting rooms, fitness centers or restaurants.
 - 3) Visitors are not allowed in or out of the designated quarantine location other than a physician, healthcare provider, or individual authorized to enter the designated quarantine location by Unified Command.
 - 4) Comply with all rules or protocols related to your quarantine as set forth by your hotel or rented lodging.
 - 5) If a person is required to self-quarantine and there are other individuals in their residence, hotel room, or rented lodging, all persons in the quarantine location must comply with social distancing guidelines, sanitize regularly touched surfaces, and follow CDC best practices for hand washing.
- e. Travelers from other Alaskan communities, traveling to Unalaska on the Alaska Marine Highway System for critical personal needs, are exempt from the requirements of Section 4(d)(2) in that they may enter stores or businesses for critical personal needs. When not engaged in meeting critical personal needs, ferry travelers are required to follow self-quarantine requirements. Critical personal need is defined in State Health Advisory No. 3, issued February 14, 2021.

5. Essential Services/Critical Infrastructure Safety Plans and Protocols. Businesses identified as “essential services” or as “critical infrastructure” that are recommended to submit plans or protocols to the State under Health Advisory No. 4 are required to submit COVID-19 plans directly to the City if they are operating in Unalaska. The plans shall be in a format substantially similar to that recommended by State Health Advisory No. 4, or in a format approved by the City. Such businesses shall submit their plans, protocols, or relevant notifications to the City by email to COVID19PLANS@ci.unalaska.ak.us.

The City has adopted by reference the Alaska Essential Services and Critical Workforce Order, Amended May 5, 2020 for purposes of defining “Critical Workforce,” “Essential Services,” and “Critical Infrastructure.” The definitions in the May 5 Order apply regardless of the revocations of the State Health Mandates 10, 10.1 and 18. The definition of Essential Services and Critical Infrastructure in Resolution 2020-73, § 4 is extended and remains effective as long as the local emergency declaration is in place.

6. Business COVID-19 Protection Measures and Protocols. All businesses and organizations open and operating within the City shall comply with all relevant State of Alaska Health Advisories. By remaining open during the COVID-19 pandemic, organizations and businesses are expressly granting consent for entry during business hours under Unalaska Code of Ordinances § 1.16.010. This consent is limited to inspections of the public portions of the business and is for the limited purpose of enforcing state and local laws related to COVID-19. It does not alter UCO § 1.16.010 with regard to other violations or investigations.

All businesses and organizations, other than state, federal or municipal government facilities, which are open to members of the public at a physical location within the City shall post “COVID-19 Protection Measures and Procedures” on all entrances to and exits from the business. The “COVID-19 Protection Measures and Procedures” shall include, at minimum:

- a. The sanitation measures taken by the business or organization to prevent the spread of COVID-19.
- b. The social distancing measures taken by the business or organization to prevent the spread of COVID-19.
- c. A description of a process for obtaining goods or services from the business or organization without entering the business, if such a process is at all feasible.
- d. A contact number for individuals to report any violations of these measures to the owner or designee.
- e. Clearly state that any person with symptoms consistent with COVID-19 may not enter the premises.

7. Marine Tourism. Marine tourism includes travel to Unalaska for non-essential purposes by state ferry, a cruise ship of any kind, or private vessel. Marine tourism passengers and providers are required to adhere to resolutions, ordinances, orders of the City Manager, or any other local mandates related to public safety during the COVID-19 pandemic. Such mandates include, but are not limited to, the face covering requirement, traveler self-quarantine requirements, gathering size limitations, and industry safety protocol requirements. Local requirements are in addition to any laws, regulations, agreements or plans that apply to travelers, vessels, or businesses through the State of Alaska, the Center for Disease Control and Prevention (CDC), or the US Department of Homeland Security.

8. Penalties. Violation of this resolution is punishable as a misdemeanor under Unalaska Code of Ordinances § 2.96.090 and is a Public Nuisance, subject to the remedies in Unalaska Code of Ordinances, Title 11, Chapter 8, including prosecution as a minor offense.

9. Effective Date; Expiration. This resolution shall be effective at noon on Wednesday, May 12, 2021, and expires at noon on Wednesday, May 26, 2021. The City Council may extend it as necessary, or the City Manager may extend it or amend it pursuant to the emergency management powers under Unalaska Code of Ordinances § 2.96, and Resolution 2020-71. This resolution repeals and replaces any other inconsistent resolution or ordinance.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 11, 2021.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Marjie Veeder, CMC
City Clerk

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Erin Reinders, City Manager
Date: May 11, 2021
Re: Resolution 2021-28: Continuing measures to protect public health

SUMMARY: The local Risk Level returned back to Medium on April 26, 2021. Focus remains on what we can do to protect the health of our community and not overwhelm our health care system. By doing so, we also protect our local economy. We have demonstrated that mitigation strategies work, and it is important that we remain diligent in our efforts. The vaccine is widely available, and now all those over the age of 16 are eligible for the vaccine. This resolution continues the community wide protective measures currently in place.

PREVIOUS COUNCIL ACTION: On March 18, 2020, the Unalaska City Council passed Resolution 2020-16, declaring a local emergency to remain in effect for so long as the declaration of a Public Health Disaster in the State of Alaska remains in effect.

Council approved Resolution 2020-17 on March 24, 2020. The focus of Resolution 2020-17 was on hunkering down, traveler quarantine and the closure of non-essential business. The resolution expired April 15.

Council approved Resolution 2020-19 on April 14, extending and clarifying the orders outlined in Resolution 2020-17, and instituted additional measures protecting the public health. The resolution expired April 29, 2020.

Council approved Resolution 2020-25 on April 28, extending the orders in Resolution 2020-19. This resolution expired May 13, 2020.

Council approved Resolution 2020-34 on May 12, extending the orders in Resolution 2020-25 and replacing the “Hunker Down” section with a “Social Distancing” section. This resolution expired May 27, 2020. Also on May 12, Council discussed the topic of Cruise Ships and the Alaska Marine Highway System passengers.

Council approved Resolution 2020-36 on May 26, extending and clarifying the orders in Resolution 2020-34 and specifically addressing the Alaska Marine Highway System. This resolution expired June 10, 2020.

Council approved Resolution 2020-38 on June 9, extending and clarifying the orders in Resolution 2020-36 and removed the reference to the Alaska Marine Highway System. This resolution expired June 24, 2020.

Council approved Resolution 2020-41 on June 23, extending the orders in Resolution 2020-38 and allowing for individuals in traveler self-quarantine to go outside or in their personal vehicles and vessels with certain limitations. This resolution expired July 15, 2020.

Council approved Resolution 2020-45 on July 14, extending the orders in Resolution 2020-41 and clarified that time at sea counted toward the 14 day traveler self-quarantine time period. This resolution expired July 29, 2020.

Council approved Resolution 2020-49 on July 28, extending the orders in Resolution 2020-45, and removed a number of the “whereas” background statements to focus on the mitigation strategies and reduce the length of the document. This resolution expired August 12, 2020.

Council approved Resolution 2020-51 on August 11, extending the orders in Resolution 2020-49. This resolution expired August 26, 2020.

Council approved Resolution 2020-54 on August 25, extending the orders in Resolution 2020-51. This resolution expired September 9, 2020.

Council approved Resolution 2020-58 on September 8, extending the orders in Resolution 2020-54. This resolution expired September 23, 2020.

Council approved Resolution 2020-63 on September 22, extending the orders in Resolution 2020-58. This resolution expired October 14, 2020.

Council approved Resolution 2020-66 on October 13, extending the orders in Resolution 2020-63. This resolution expired October 28, 2020.

Council approved Resolution 2020-70 on October 27, extending the orders in Resolution 2020-66. This resolution expired November 11, 2020.

Council approved Resolution 2020-71 on November 10, 2020 extending the local declaration of the public health emergency through June 30, 2021. On that same date, Council approved Resolution 2020-72, extending the orders in Resolution 2020-70 and revising it to provide additional clarity if there is a change the State’s declaration of emergency. This resolution expired November 25, 2020.

Council approved Resolution 2020-73 on November 24, 2020, extending and further clarifying the orders in Resolution 2020-72. This resolution was set to expire on December 9 so that Council could reconsider the action at the December 8 Council Meeting.

In response to the change in the local risk level, Council approved Resolution 2020-74 at a Special meeting on December 1, 2020 extending the orders in Resolution 2020-73 and adding sections addressing a hunker down order, limits to public gatherings, and temporarily closing in person service at bars and restaurants.

Council approved Resolution 2020-77 on December 15, 2020 extending the orders in Resolution 2020-73 and revising it to provide additional clarity if there is a change the State’s declaration of emergency. This resolution was set to expire on January 13, 2021. Council decided it would call a Special Meeting to reconsider the restrictions if the local risk level was changed before then. The allowance for time spent at sea to count toward the local traveler self-quarantine was removed.

In response to the change in the local risk level, Council approved Resolution 2020-79 at a Special meeting on December 30, 2020. This resolution removed the hunker down order and public gathering size restriction, allowed for in person service at bars and restaurants to open to 50%

capacity, and added back in the allotment for time at sea to count toward the local traveler self-quarantine. Additional clarification was also included for critical infrastructure industries in the traveler quarantine section.

In response to the increase in the local risk level to High, Council approved Resolution 2021-01 at a Special meeting on January 8, 2021. This resolution reinstated the hunker down order and the limit to public gathering size, and temporarily stopped in person service at bars and restaurants.

Council approved Resolution 2021-04 at their regular meeting on January 12, 2021. This resolution removed the hunker down order; removed the temporary closure of in-person dining, allowed for exceptions to the public gather size for schools, places of worship, and bars/restaurants.

Council approved Resolution 2021-05 at their regular meeting on January 26, 2021. The resolution clarified that police and other city employee may enter businesses for the purposes of monitoring compliance with the resolution or state health orders.

Council approved Resolution 2021-09 at their regular meeting on February 9, 2021. The resolution addressed marine tourism and Alaskan residents traveling on the Ferry to access critical needs.

On February 10, 2021, the local Risk Level was reduced to Medium from High. A special meeting was scheduled for Council to consider Resolution 2021-10 removing the capacity restrictions currently in place. Council voted that resolution down given new information that would likely result in an increased risk level once again.

On February 23, 2021, Council approved Resolution 2021-11 extending previous protective measures, updating references to State Health Advisories and treating them as requirements, and updating Traveler Self Quarantine requirements to align with CDC guidance.

On March 3, 2021, Council approved Resolution 2021-13 at a Special Meeting extending many of the protective measures, removing limit to public gatherings because in response to the decreased Local Risk level, and updating Traveler Self Quarantine requirements to align with CDC guidance.

On March 23, 2021, Council approved Resolution 2021-15 extending previous protective measures. The resolution removed the three month time limitation for fully vaccinated individuals in the traveler quarantine section, based on updated guidance; and removed the passenger limit in taxis, consistent with the opening up of other business and gatherings.

On April 13, 2021, Council approved Resolution 2021-18 extending previous protective measures. Council chose to keep the measures as they were, even though the local Risk Level increased from Medium to High. The situation continued to be monitored.

On April 27, 2021, Council approved Resolution 2021-20 extending previous protective measures. The Risk Level returned back to Medium on April 26, 2021.

BACKGROUND: The COVID-19 pandemic continues. Since November, the City has anticipated the state emergency declaration and regulations may lapse and has drafted its resolutions with this in mind. The resolution is currently designed to protect the City similarly if the state has no

COVID-19 protections in place. There may be unforeseen consequences borne out through experience. Those variables will continue to be assessed and appropriate changes will be made in local regulations.

On November 10, the City Council declared a local state of emergency through June 30, 2021, and has continued passing resolutions addressing local public health protective measures for the community.

The State of Alaska's COVID-19 disaster declaration was allowed to expire on February 14, 2021 and was officially ended by Governor Dunleavy on April 30, 2021. However, the support infrastructure of the State's Unified Command remains. Pursuant to HB 76 and The Department of Health and Human Services COVID-19 Public Health Emergency dated April 30, 2021, the State will continue to assist with testing, vaccinations, contact tracing, and take other limited, necessary actions. The State has issued four health advisories, listed below, addressing general safety, travel and critical infrastructure, with appendices focusing on the seafood industry.

Health Advisory 1 – Recommendations to Keep Alaskans Safe – Addresses the safety measures Alaskans can take to mitigate the spread of COVID-19.

Health Advisory 2 – International and Interstate Travel – Other than prohibiting persons who are currently positive with COVID-19, the State no longer has entry or travel testing requirements. The existing airport testing infrastructure will remain in place to protect Alaskans and visitors alike, but testing is voluntary.

Health Advisory 3 – Intrastate Travel – Like Health Advisory 2, the State's guidance regarding intrastate travel was modified April 26. It continues to permit local travel restrictions, and outlines expectations of communities for allowing travel Critical Infrastructure personnel, as well as for community members and those traveling for critical personal needs.

Health Advisory 4 – Critical Infrastructure – The advisory provides clear guidance for Critical Infrastructure businesses operating in Alaska to protect both communities and industries. There are appendices for Seafood Processing Workers; Independent Commercial Fishing Vessels; and Independent Commercial Harvesters.

Since the pandemic began, the risk level and the community wide protective measures have been addressed in a two-step process. Risk level is determined by Unified Command based on cases and related information. The community wide protective measures are approved by City Council resolution. Ultimately, the decisions on what is contained in the resolutions and when those details change are policy decisions made by Council.

Together, Unalaska has been able to keep multiple cases or outbreaks limited and isolated since the beginning of this pandemic. We have demonstrated that mitigation strategies work. No single tool is enough. Hand washing, face coverings, getting the flu shot, keeping social circles small, and social distancing measures are effective strategies and things we can all do to help. These strategies are further complimented by other tools such as testing and contract tracing. The mitigation strategies outlined in local resolutions (face coverings, quarantine, and safety protocols) are other tools aimed to help us keep our community and economy healthy. As exposure to this virus increases locally, additional mitigation strategies (hunkering down, limits to gathering sizes, and closure of in person service at bars and restaurants) are also warranted and effective. All of these are further strengthened by statewide Health Advisories and the local protective measures instituted by other municipalities throughout the state.

We remain optimistic about the COVID-19 vaccine rollout and cooperative efforts that are underway. The vaccine is a game changing tool in our efforts to slow the spread of the virus, and keep our schools and businesses open. It is important that we remain vigilant in practicing other mitigation strategies and safety measures while more is learned about the benefits and additional guidance is provided by CDC and the State regarding the vaccine.

DISCUSSION: As of the drafting of this memo and resolution, the local Risk Level remains at Medium. Resolution 2021-28 is set expire May 26, 2021 and will be revisited at the Council Meeting on May 25, 2021. The following protective measures from the previous resolution remain in this resolution, with any revisions noted:

- **State Health Advisories** - This section references and requires everyone in the City to follow the State's Health Advisories. This section has not changed.
- **Face Coverings** - Customers and visitors of businesses and organizations must wear a covering over their nose and mouth. Additionally, employees or volunteers of businesses and organizations to wear a face covering when interacting with customers or visitors. This section has not changed.
- **Traveler Self Quarantine** - Individuals traveling into the City by vessel or airplane must self-quarantine, with limited exceptions. This section has not changed.
- **Essential Services/Critical Infrastructure Safety Plans** - Businesses that are recommended to submit plans to the State as a result of Health Advisory 4, are required to submit those to the City if they are operating in Unalaska. This section has not changed.
- **Protective Protocols** - All business open to the public must post their basic measures to protect the public health on their doors. This section has not changed.
- **Marine Tourism** – This section provides guidance for those traveling for non-essential purposes on the state ferry, cruise ships or private vessels and clarifies that local safety protocols in this resolution do apply. This section has not changed.

ALTERNATIVES: Council may choose to approve, amend or disapprove this resolution. Ultimately, the decisions on what is contained in the resolutions addressing community wide protective measures – regardless of risk level – are policy decisions made by Council.

FINANCIAL IMPLICATIONS: Unknown at this time.

LEGAL: This resolution, like all the other resolutions protecting public health that Council has considered during this pandemic, was drafted in close collaboration with Sam Severin, one of our City Attorneys.

STAFF RECOMMENDATION: The City Manager recommends approval of the form of this resolution, as it has been developed based on Council discussions. Council may wish to alter some of the details based on further discussion.

PROPOSED MOTION: I move to approve Resolution 2021-28.

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2021-29

A RESOLUTION OF THE UNALASKA CITY COUNCIL CERTIFYING THE 2021 REAL AND PERSONAL PROPERTY TAX ROLLS

WHEREAS, the City Assessor settled all appeals of the 2021 real property tax assessments to the satisfaction of the property owners; and

WHEREAS, Unalaska City Code of Ordinances § 6.32.110 provides that the City Council shall certify the tax roll to the Assessor by resolution.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council hereby accepts and certifies the property tax assessment roll for 2021 as follows:

REAL PROPERTY

Total Assessed Value.....\$743,886,400
Total Taxable.....\$462,227,563

BUSINESS PERSONAL PROPERTY

Total Assessed Value.....\$263,544,027
Total Taxable.....\$259,864,538

TOTAL\$722,092,101

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 11, 2021.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Marjie Veeder, CMC
City Clerk

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Through: Erin Reinders, City Manager
Date: May 11, 2021
Re: Resolution 2021-29: Certifying the 2021 real and personal property tax rolls

SUMMARY: Each year, Council certifies the tax roll pursuant to code. If property tax appeals are heard by the Board of Equalization, certification takes place following the BOE hearing. At the writing of this memo, the Assessor has received verbal confirmation of settlement of all appeals, but is waiting on written confirmation, which we hope to have before the May 11 meeting.

Adoption of Resolution 2021-29 accomplishes certification of the tax roll and Staff recommends approval.

PREVIOUS COUNCIL ACTION: Council certifies the tax roll annually.

BACKGROUND:

Real Property: Alaska Statutes and the Unalaska Code of Ordinances provide that the assessor shall assess property at its full and true value as of January 1 of the assessment year. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and the prevailing general price levels.

The city retains a professional contract assessor, Appraisal Company of Alaska. The Assessor reviews changes in the condition of real property, both permitted and un-permitted, new subdivision plats, and conducts a physical inspection. The Assessor also studies costs of new construction, the area's market of existing property and how these factors affect current valuations. If there are any effects in real estate market values, assessments are adjusted accordingly, while striving to adjust the model each year to ensure every category of property is valued as uniformly as possible.

When the updated assessed values are received by the Clerk's Office, the tax roll is prepared and assessment notices are mailed to property owners by March 30. The period to appeal the assessment runs for thirty days. After the appeal period closes, the contract assessor contacts appellants to discuss the valuation and attempt to come to an agreement. If the appeal is settled, the property owner withdraws the appeal. If not, the appeal is presented to the Board of Equalization for final decision.

Business Personal Property: Each year, licensed businesses are to report the value of all business inventory, supplies, furnishings and equipment. Late reports are included in the "supplemental" roll; non-filers are assessed an estimated property value and are included on the "involuntary" roll. Clerk's staff applies a standard depreciation calculation, and mails each business an assessment notice. The same appeal process applies to both business personal property and real property.

After the mill rate is established and the tax roll is certified by council, tax statements are mailed on or before June 30. Property tax payments are due in two installments: the first half is due on August 20, and the second half is due on October 20.

DISCUSSION: Sixteen appeals of real property assessments were submitted. As of this writing, the Assessor has received written confirmation of all but five appeals; and has received verbal confirmation of settlement of those remaining five. We hope to have written confirmation of all appeals before the May 11 BOE.

Real Property: Total real property value in the city is \$743,886,400, which includes property not subject to taxation valued at \$276,370,400. Non-taxable property includes native allotments and property owned by government or religious organizations. After applying allowed exemptions of \$5,288,437, for property owned by senior citizens, active fire/EMS volunteers and property containing fire suppression systems, the taxable net value is \$462,227,563.

Land		\$ 187,444,800
Improvements		\$ 556,441,600
TOTAL		\$ 743,886,400
Less Non-Taxable Property (Gov/Native)		\$ 276,370,400
Less Exemptions (Sr/Sprinkler/FEMS)		\$ 5,288,437
		\$ 281,658,837
NET TAXABLE		\$ 462,227,563

Business Personal Property: The total assessed value of business personal property is \$263,544,027. After applying the exemption for the first \$30,000 in value of all personal property, the net taxable value of business personal property is \$259,864,538.

TAX ROLL	Total Assessed	Exempt (1st \$30K)	Net Taxable
Voluntary	\$ 231,574,136	\$ 2,752,716	\$ 228,821,420
Involuntary (Non-Filers)	\$ 31,969,891	\$ 926,773	\$ 31,043,118
Total	\$ 263,544,027	\$ 3,679,489	\$ 259,864,538

ALTERNATIVES: There are no alternatives. Certification of the tax roll is required by the state assessor.

FINANCIAL IMPLICATIONS: Total taxable property is \$722,092,101. If 100% collected, the City can expect FY22 property tax revenue of \$7,581,967 at a mill rate of 10.5.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends certification of the tax rolls.

PROPOSED MOTION: I move to adopt Resolution 2021-29.

CITY MANAGER COMMENTS: I support staff's recommendation.

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2021-30

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE RATE OF LEVY ON ASSESSED PROPERTY WITHIN THE CITY OF UNALASKA FOR FISCAL YEAR 2022

WHEREAS, Unalaska City Code § 6.28.010(B) states, “the Council shall annually by resolution establish the rate of levy on assessed property within the City”; and

WHEREAS, the Unalaska City Council reviewed options and information regarding the rate of levy.

NOW THEREFORE BE IT RESOLVED that the rate of levy on assessed property within the City of Unalaska, Alaska for Fiscal Year 2022 shall be set at 10.5 mills.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 11, 2021.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Marjie Veeder, CMC
City Clerk

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Through: Erin Reinders, City Manager
Date: May 21, 2021
Re: Resolution 2021-30 establishing the rate of levy on assessed property within the City of Unalaska for Fiscal Year 2022

SUMMARY: Unalaska City Code Section 6.28.010(B) provides that “the Council shall annually by resolution establish the rate of levy on assessed property within the city. The annual rate of levy shall be determined before June 15.” By adopting Resolution 2021-30, Council will set the mill rate for FY22.

PREVIOUS COUNCIL ACTION: Council establishes the rate of levy each year.

DISCUSSION: One component of the annual property tax cycle is setting the mill rate. This rate is applied to both real property and business personal property values. In FY92, the mill rate was reduced from 12.78 mills to 11.78 mills. It remained at 11.78 mills until FY09 when it was reduced to 10.5 mills. A mill rate of 10.5 mills equates to \$1,050 per \$100,000 in assessed valuation. The attached chart indicates the impact on property tax revenue with changes in the mill rate using this year’s assessed values.

ALTERNATIVES: Council may raise or lower the mill rate, or Council may choose to maintain the rate of levy at 10.5 mills.

FINANCIAL IMPLICATIONS: The attached spreadsheet shows increases or decreases in revenue based on a change in the mill rate, using current property tax values.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends adoption of Resolution 2021-30.

PROPOSED MOTION: I move to adopt Resolution 2021-30.

CITY MANAGER COMMENTS: I support Staff’s recommendation. A mill rate increase does not appear to be necessary at this time, but one may be warranted in the years to come in order to cover the cost of operations and maintain existing levels of service.

ATTACHMENT: Chart with mill rate levy options

PROPERTY TAX MILLAGE RATE OPTIONS

Rate of Levy		Assessed Value		Taxes	
		Real Property	Business Personal Property	Total Tax	Increase / Decrease
Mill Rate	Percent Rate	462,227,563	259,864,538		
5.00	0.500%	2,311,138	1,299,323	3,610,461	(3,971,507)
5.50	0.550%	2,542,252	1,429,255	3,971,507	(3,610,461)
6.00	0.600%	2,773,365	1,559,187	4,332,553	(3,249,414)
6.50	0.650%	3,004,479	1,689,119	4,693,599	(2,888,368)
7.00	0.700%	3,235,593	1,819,052	5,054,645	(2,527,322)
7.50	0.750%	3,466,707	1,948,984	5,415,691	(2,166,276)
8.00	0.800%	3,697,821	2,078,916	5,776,737	(1,805,230)
8.50	0.850%	3,928,934	2,208,849	6,137,783	(1,444,184)
9.00	0.900%	4,160,048	2,338,781	6,498,829	(1,083,138)
9.50	0.950%	4,391,162	2,468,713	6,859,875	(722,092)
10.00	1.000%	4,622,276	2,598,645	7,220,921	(361,046)
10.50	1.050%	4,853,389	2,728,578	7,581,967	-
11.00	1.100%	5,084,503	2,858,510	7,943,013	361,046
11.50	1.150%	5,315,617	2,988,442	8,304,059	722,092
11.78	1.178%	5,445,041	3,061,204	8,506,245	924,278
12.00	1.200%	5,546,731	3,118,374	8,665,105	1,083,138
12.50	1.250%	5,777,845	3,248,307	9,026,151	1,444,184
13.00	1.300%	6,008,958	3,378,239	9,387,197	1,805,230
13.50	1.350%	6,240,072	3,508,171	9,748,243	2,166,276
14.00	1.400%	6,471,186	3,638,104	10,109,289	2,527,322
14.50	1.450%	6,702,300	3,768,036	10,470,335	2,888,368
15.00	1.500%	6,933,413	3,897,968	10,831,382	3,249,414
15.50	1.550%	7,164,527	4,027,900	11,192,428	3,610,461
16.00	1.600%	7,395,641	4,157,833	11,553,474	3,971,507
16.50	1.650%	7,626,755	4,287,765	11,914,520	4,332,553
17.00	1.700%	7,857,869	4,417,697	12,275,566	4,693,599
17.50	1.750%	8,088,982	4,547,629	12,636,612	5,054,645
18.00	1.800%	8,320,096	4,677,562	12,997,658	5,415,691
18.50	1.850%	8,551,210	4,807,494	13,358,704	5,776,737
19.00	1.900%	8,782,324	4,937,426	13,719,750	6,137,783
19.50	1.950%	9,013,437	5,067,358	14,080,796	6,498,829
20.00	2.000%	9,244,551	5,197,291	14,441,842	6,859,875

Example: Homeowner with assessed value of \$200,000 at the current rate of 10.5 mills

Mill Rate	Percent Rate	Assessed Value	Tax
10.5	1.050%	\$ 200,000	\$ 2,100

CITY OF UNALASKA
UNALASKA, ALASKA

ORDINANCE 2021-07

AN ORDINANCE OF THE UNALASKA CITY COUNCIL ADOPTING THE FISCAL YEAR 2022 OPERATING AND CAPITAL BUDGET FOR THE CITY OF UNALASKA

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF UNALASKA:

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

Section 2. Effective Date: This ordinance becomes effective July 1, 2022.

Section 3. Content: The following sums of money as may be needed or deemed necessary to defray expenses and liabilities of the City of Unalaska are hereby appropriated for municipal purposes and objects of the City of Unalaska hereinafter specified for Fiscal Year 2022, July 1, 2021 to June 30, 2022, for the operating section, and for the duration of the project for the capital section. Adoption of this ordinance recognizes that funds are appropriated at the department level or capital project level and as outlined below. The presentation shown (by function: general government, public safety, etc.) is the authorized legal level of control. Composition of these figures is explained in the full detail budget document.

I. OPERATING BUDGET

A. General Fund
Revenues

Taxes	49.94%	\$17,375,000
Intergovernmental	27.21%	9,465,899
Charges for Services	0.69%	240,850
Investment Income	5.17%	1,800,000
Other Revenues	0.62%	215,300
Other Financing Sources	0.01%	2,500
Appropriated Fund Balance	16.37%	5,694,458
Total General Fund Revenues		\$34,794,007

General Fund continued
Expenditures

General Government		
Mayor & Council	1.27%	\$443,592
City Administration	5.67%	1,973,453
City Clerks	1.67%	580,444
Finance	6.03%	2,099,559
Planning	2.16%	751,785
Total General Government	16.81%	5,848,833
Public Safety	17.49%	6,087,037
Fire & EMS	4.68%	1,626,728
Public Works	18.40%	6,401,901
Parks, Culture & Recreation	10.36%	3,605,438

Grants to Non-Profits	3.26%	1,134,368
Education Support	13.51%	4,699,189
Debt Service	0.00%	0
Transfers to Other Funds		
Transfers to Govt Capital Projects	5.45%	1,896,013
Transfers to Enterprise Capital Projects	10.04%	3,494,500
Total Transfers	15.49%	5,390,513
Total General Fund Expenditures and Transfers		\$34,794,007

B. Special Revenue Funds

	Revenues	Appropriated Fund Balance	Expenditures
1% Sales Tax Fund	\$3,000,000	\$1,860,000	\$4,860,000
Bed Tax Fund	125,000	85,000	210,000
Total Special Revenue Funds	\$3,125,000	\$1,945,000	\$5,070,000

C. Proprietary Funds

	Revenues	Appropriated Net Assets	Expenditures
Electric Fund	\$11,653,995	\$4,577,717	\$16,231,712
Water Fund	2,563,057	2,998,957	5,562,014
Wastewater Fund	2,452,806	1,892,018	4,344,824
Solid Waste Fund	2,385,699	2,980,221	5,365,921
Ports & Harbors Fund	8,651,862	7,402,629	16,054,491
Airport Fund	560,341	263,224	823,565
Housing Fund	254,168	341,198	595,366
Total Proprietary Funds	\$28,521,928	\$20,455,964	\$48,977,893

Section 4. City of Unalaska staff is hereby authorized and directed to effect 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 May 25, 2021.

 Vincent M. Tutiakoff, Sr.
 Mayor

ATTEST:

 Marjie Veeder, CMC
 City Clerk

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Edward Keough, Finance Director
Through: Erin Reinders, City Manager
Date: May 11, 2021
Re: Ordinance 2021-07: Adopting the Fiscal Year 2022 Capital and Operating Budget

SUMMARY: Ordinance 2021-07 adopts the FY2022 Operating and Capital Budget. This budget meet's City Council's Budget Goals. Staff recommends approval.

PREVIOUS COUNCIL ACTION: Staff presented City Council the FY22 Revenue Projections for the General Fund on January 26, 2021.

Budget goals were approved by Council via resolution 2021-07 at the February 9, 2021 Council Meeting.

The Draft Budget was presented to City Council at the April 12, 2021 Council Meeting. The associated memo and presentation are included in this packet.

The Council approved both the FY 2022-2031 CMMP with Resolution 2021-24 and Community Support Grants with Resolution 2021-23 at the April 26, 2021 Special Council Meeting.

The Council approved School Funding with Resolution 2021-22 at the April 27, 2021 Council Meeting.

BACKGROUND: The budgeting process is an integral part of the City's fiscal sustainability and is reviewed and evaluated in conjunction with other fiscal documents such as the Comprehensive Annual Financial Report (CAFR). The FY2022 Budget has been developed in keeping with our projected General Fund revenues and in accordance with Council's approved budget goals. This is described in detail in the attached memo from the April 12, 2021 meeting.

DISCUSSION: The FY2022 Budget meets the Council approved goals. This budget includes the approved amounts associated the CMMP, Community Support Grants, and School Funding.

The General Fund operating budget indicates a small surplus, while the Proprietary Funds continue to require appropriation of Net Assets to balance their budget. Items of note related to revenues and expenditures are outlined in the attached memo from the April 12, 2021 meeting. Given the complex and detail of the budget, this memo focused on key items related to revenues and expenditures. Most departments held steady overall, or had moderate decreases.

Changes that have been made to the FY2022 budget since the draft was presented on April 12, 2021 are limited. As compared to the Draft budget shared with Council on April 12, 2021, the General Fund Operating Surplus has increased from \$223,740 to \$267,429 with the proposed FY22 budget before you this evening. This is because the General Fund Non-Profit Support decreased from \$1,178,057 to \$1,134,368. The Special Revenue Fund Non-Profit Support was then increased from \$166,311 to \$210,000. This revision is related to the support for the Unalaska Visitors Bureau, which is able to come from the Bed Tax rather than the General Fund revenue.

Additionally, the Water Transfers to Capital Projects has decreased by \$300,000 due to FY21 BA#7 for the Pyramid Water Treatment Plant Chlorine Upgrade project (WA21A).

We are still waiting on information regarding the award Rescue Act amounts and the actual allotted uses. Due to this uncertainty, associated amounts are not included in the proposed budget. Because it has not been approved, amounts associated with the new the PSEA Contract are not included in this budget either. Once these topics are clarified, Council will be presented with a budget amendment as necessary. We anticipate that Council's budget goals will still be addressed even with these amendments.

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

- Alternative 1: Approve the Budget Ordinance 2021-07.
- Alternative 2: Modify the Budget Ordinance 2021-07 with changes the Council agrees to and the new amounts will be reflected in the second reading of the Ordinance.

FINANCIAL IMPLICATIONS: A City Budget is required to operate the City of Unalaska for FY2022 and this action will allow that to continue uninterrupted.

LEGAL: There are no legal issues.

STAFF RECOMMENDATION: Staff recommends approval.

PROPOSED MOTION: I move to schedule Ordinance 2021-07 for public hearing and second reading on May 25, 2021.

CITY MANAGER'S COMMENTS: Staff worked extremely hard to get the budget to this point. I am pleased to have a Budget that meets Council's goals. In future years we hope to further refine the budget process to increase the City's fiscal sustainability. Items we will explore are a defined use for the 1% sales tax fund and additional parameters for the CMMP.

ATTACHMENTS:

- [Staff Memo from April 12, 2021 Council Meeting](#)
- [Presentation from April 12, 2021 Council Meeting](#)
- [Draft FY2022 Budget](#)

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Edward Keough, Finance Director
Through: Erin Reinders, City Manager
Date: April 12, 2021
Re: Fiscal Year 2022 Capital and Operating Budget Presentation

SUMMARY: Staff provided City Council an informational memo in the January 26, 2021 Council Packet providing initial General Fund revenue projections for FY 2022 based on a review of the local fishing industry and projected property tax collections. It estimated that the City would recognize \$29,236,994 in revenue, which would be a 0.50% revenue increase from the FY 2021 budget. However, further refinement included the loss of debt reimbursement revenue (\$137,445) for a final General Fund revenue projection of \$29,099,549 which is essentially equivalent to the originally approved FY 2021 budgeted amount of \$29,092,071

Each department was directed to provide a budget based on Council's goals from January 2021. The City Manager and Finance Director met with each department director and further budget revisions were completed. As a result of this process, staff is pleased to present a General Fund budget with an operating surplus.

PREVIOUS COUNCIL ACTION: Budget goals were approved by Council via resolution 2021-07 at the February 9, 2021 Council Meeting.

The FY 2022-2031 CMMP, as well as Community Support Grants, Rate Increases, and School funding will be presented to Council for approval on April 27, 2021.

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

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

- **Goal Exceeded** – *The total number of FTE positions has been decreased for the second year in a row. The FY21 had 173.96 FTE positions budgeted, the FY22 budget has 172.96 FTE positions budgeted. Both Water and Waste Water Divisions in the Department of Public Utilities had a 0.50 FTE temporary positions that have been removed, totaling 1.00 FTE. Council is reminded that additional staffing needs were identified in this budget process (namely Resource Analyst, Emergency Management Coordinator, and Administrative Support for Fire). However, given the current financial climate we did not proceed with these or other positions.*

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

- **Goal Exceeded** – *General Fund expenditures, excluding those related capital expenses and transfers to cover cost of capital projects do not require additional appropriations. As it stands today, the General Fund is budgeted at a slight surplus in FY22. A breakdown of that calculation is as follows:*

Total Revenues	34,837,696
Less: Appropriated Fund Balance	<u>(5,738,147)</u>
	29,099,549
Personnel Expenses	17,049,220
Operating Expenses	6,246,799
Other Expenses	<u>5,579,790</u>
	28,875,809
General Fund Operating Surplus	223,740

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

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

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

- **Goal Exceeded** – *The total non-personnel operating expenditures for the General Fund were increased by 1.43%.*

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

- **Goal Addressed** – *The funding amount available to be awarded this year is calculated at \$1,344,368 (\$1,178,057 from the General Fund and \$166,311 from the Bed Tax). These expenditures are included in the Budget Draft.*

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

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

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

- **Goals Addressed** – *CMMP includes major maintenance, rolling stock, and capital projects. City Staff has worked together to prioritize based items on previously identified Council priorities, mandate and compliance related issues, maintenance of our existing infrastructure and services, or are associated with potential grant funding. Staff will continue to seek out ways to improve this process and our efficiencies. Staff has made multiple presentations with Council regarding the CMMP and updated as appropriate. An updated will be presented at tonight's meeting and formal discussion and approval will take place at the April 27, 2021 Council meeting.*

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

- **Goal Addressed** – *Rate studies for all utilities were completed and results were presented to Council earlier this year. Council is currently considering how to implement the study's findings and recommendations. Ports tariffs reference the fee schedule, and the fee schedule is addressed by Council annually. The fee schedule is set for Council action on May 25, 2021.*

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

- **Goal Addressed** – *Council is scheduled to consider the mil rate at the May 11, 2021 meeting. An increase to the mil rate does not appear to be necessary at this time; however, a mil rate increase may be warranted in the years to come.*

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

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

DISCUSSION: The draft FY2022 Budget meets the Council approved goals. It includes the projects associated with the FY22 draft CMMP as well as estimated amounts to support the Unalaska City School District and local Non-Profits through the Community Support Program. Items of note related to revenues and expenditures are outlined below. Given the complexing and detail of the budget, this memo focuses on key items to note related to revenues and expenditures. Given that many departments held steady overall, or had moderate decrease, not all are listed below.

GENERAL FUND

General Fund revenues are budgeted to remain essentially flat from FY 2021.

- Sales Tax – The FY 2021 budget included a substantial decrease to sales tax; however, sales tax revenue has exceeded budgeted amounts sufficiently to warrant a FY 2022 budget increase of \$666,667 from FY 2021.
- Fish Tax - While Raw Seafood Tax and Fisheries Business Tax are projected to remain stable, given the uncertainty regarding future collections and lack of transparency from State on how it is calculated, a \$1,100,000 (22.00%) reduction in Resource Landing Tax is forecast for FY 2022.
- Property taxes – While the distribution between real and personal property tax change for FY 2022, the total amount budgeted does not change.
- Investment Earnings – Based on historical interest income, an increase of \$400,000 from prior year budgets is included in the proposed budget.

General Fund Expenditures (excluding capital outlay and support) increased \$687,532 (3.04%) from the original FY 2021 budget. Key highlights from various departmental budgets are as follows:

Administration –

- In FY22, we expect this to begin increasing as we begin moving back to a sense of normalcy, which is reflected in the proposed budget.
- General insurance was by far the largest single increase in the Administration budget and significantly affected Proprietary funds as well, due to increases in premiums stemming from market conditions, and the City’s business activities. Purchasing new vehicles and equipment, remodeling/expanding buildings and docks, increasing payroll, marine revenue, workplace injuries, accidents, and claims all affected and will continue to affect insurance costs. In FY22, there’s an estimated 10-12% increase in property, earthquake and flood, and marine; and a 16% increase in workers comp and auto insurance that includes 3% claim and experience modifiers added in. Policies will go out to bid again in FY23.

Public Safety –

Police Division: Police Personnel Budget for the FY22 budget anticipates full staffing for the entire fiscal year.

Corrections Division: Corrections Operating Budget for FY22 reflects approximately 13% decrease due to projected savings from Recruiting, Travel, Supplies and Training. Due to COVID, the development and availability to online training has made it possible to continue online training courses until 2023.

Fire –

- Fire and EMS budgeted to replace City satellite phones and plans of EOC/ emergency operations.
- Increase in training and travel budgets are in anticipation of sending trainees off island for live fire training.

Public Works – Overall, the Public Works Division’s operating expenditures increased 1.24%, evenly distributed between personnel and non-personnel. Highlights are below:

Administration / Engineering:

- Heating Oil increased \$1,200 reflecting increased costs.

Streets and Roads:

- Training Services increased \$1,000 to help cover missed training from FY21 and to account for new employee training.
- Repair and Maintenance Services increased \$1,000 to align closer to actuals for outsourced work.
- Travel and Related Costs increased 25% or \$1,000 to cover OSHA training.

Facilities Maintenance:

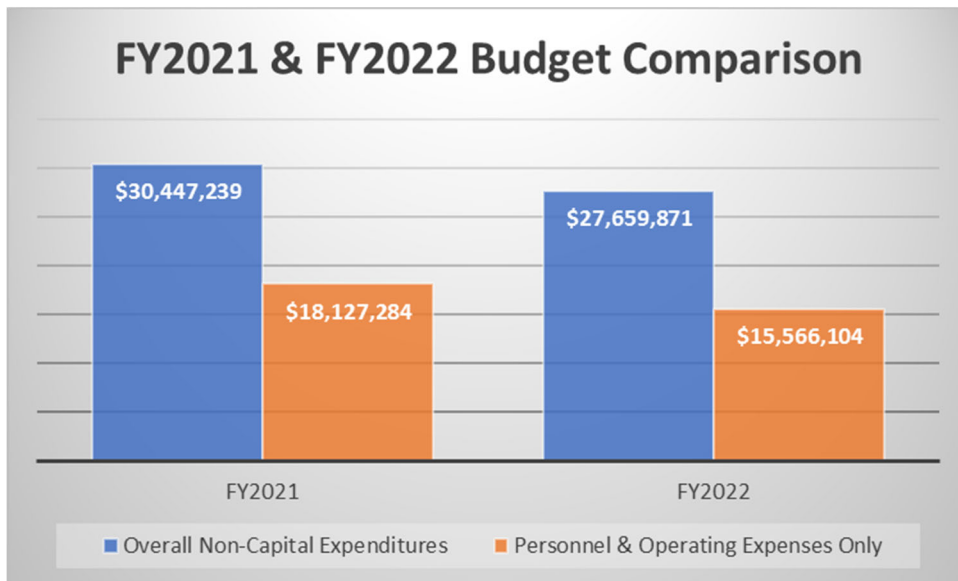
- Training Services increased \$10,000 to cover training for new employees missed in FY21 in pesticide certifications, turf management, OSHA, DDC controls, boiler repairs, and work order/PM's as available in Anchorage.
- Travel and Related Costs increased \$1,800 to cover pesticide training for 2 employees, OSHA (and FEMA if available) training, DDC Controls training, boiler training, APWA conference for Supervisor.
- Facilities Maintenance Supplies went up \$24,000 to a total of \$93,700 to cover increased cost of supplies
- Computer Hardware / Software increased \$12,000 to provide 10 Notepads and software @ \$1,200 each for employee to enter time and work orders & PM's.

PROPRIETARY FUNDS

All Utility Divisions

Outlined below are selected details of the Department of Public Utilities (DPU) proposed Fiscal Year 2022 budgets.

- The overall FY2022 DPU budget for all utility divisions is \$2.8 million less than FY2021, a **decrease of 9.2%**, when capital expenditures are excluded from both years.
- When only Personnel and Operating expenses are considered, the FY2022 DPU budget for all utility divisions is \$2.6 million less than FY2021, a **decrease of 14.1%**.



- Utility division supervisors were tasked with identifying and implementing better operational efficiencies and responded accordingly. As a result, from FY2020 to FY2022 (budget) staff was able to reduce the combined utility operating budgets by \$403,759, a **decrease of 9.7%**.
- In addition to decreasing operational costs, all utility division supervisors were challenged on an on-going basis to manage their labor costs, particularly overtime. Through a number of policy and operational changes, **a reduction of 47%** in overtime costs from FY2020 actual to FY2022 (budget). FY2021 is a projected estimate based on year-to-date figures.
- General Insurance Expenses increased in all Utility Administration budgets, ranging from 1.3% to 16%.

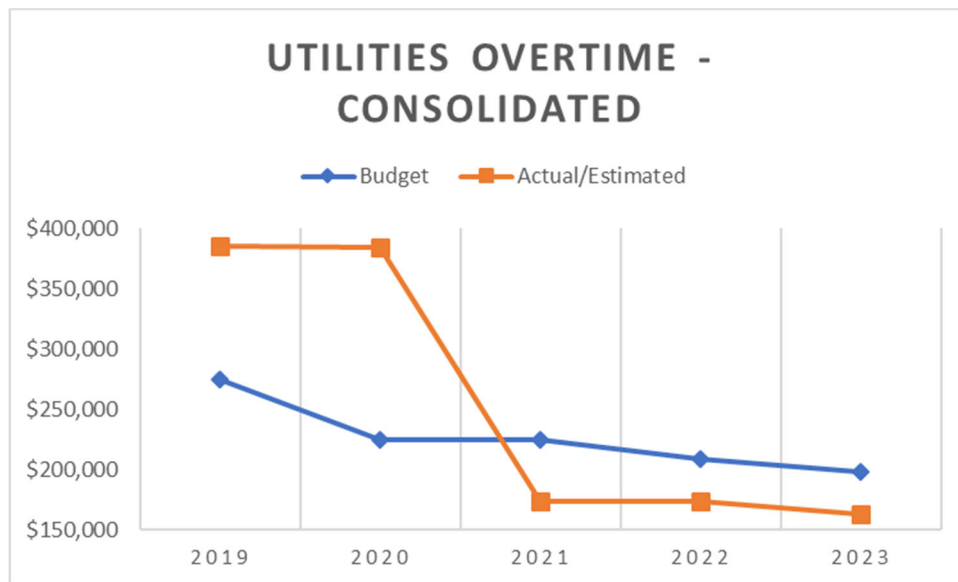
Electric Fund:

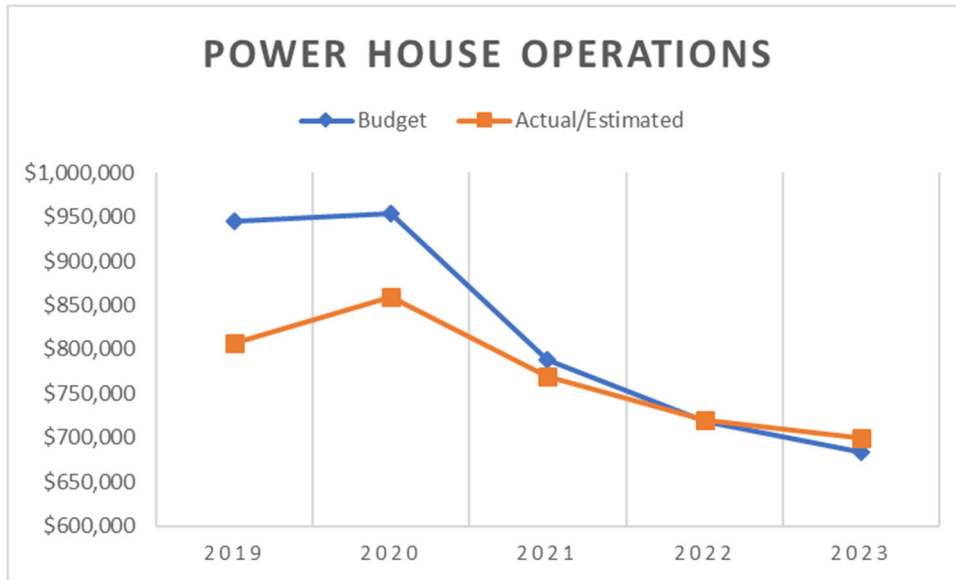
Increases:

- Training Services increased from \$6,000 to \$10,000. This increase is for SCADA and database training for the Electrical Engineering Technicians.

Decreases:

- Overtime was decreased 10.7%, from \$47,320 to \$42,248.
- Other Professional Services was reduced from \$113,357 to \$33,000 reflecting a successful end to efforts to obtain the necessary air permit to operate Units #8 & 9.
- Generator Fuel – Diesel was reduced from \$7,763,259 to \$6,000,000 due to both low diesel prices and reduced sales.

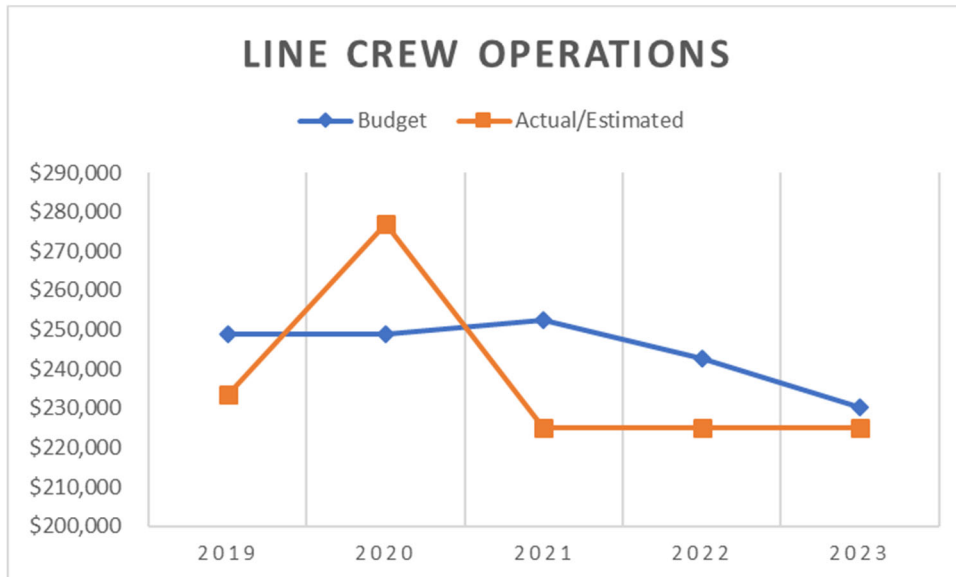




Electric Line Repair & Maintenance:

Decreases:

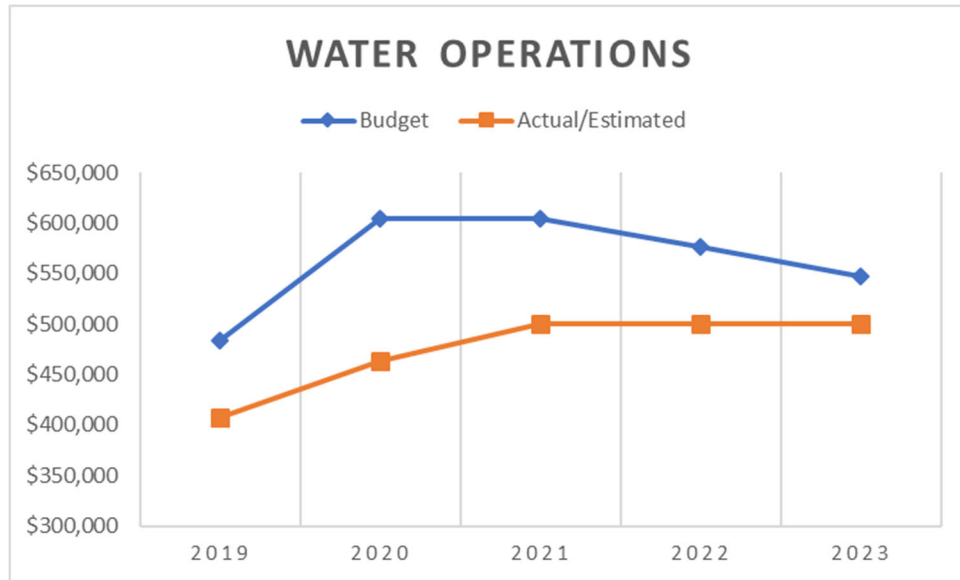
- Overtime was decreased 22.6%, from \$51,680 to \$40,000.
- Training Services were reduced 24.4%, from \$4,100 to \$3,100.



Water Fund

Decreases:

- Temporary Employees decreased 50% from \$57,428 to \$28,714 due to operational needs being addressed by full time permanent staff added in recent years.
- Other Professional Services reduced 21.5% from \$104,700 to \$82,200 reflecting reduced use of Alternate Method of Supervision Services (AMOSS).



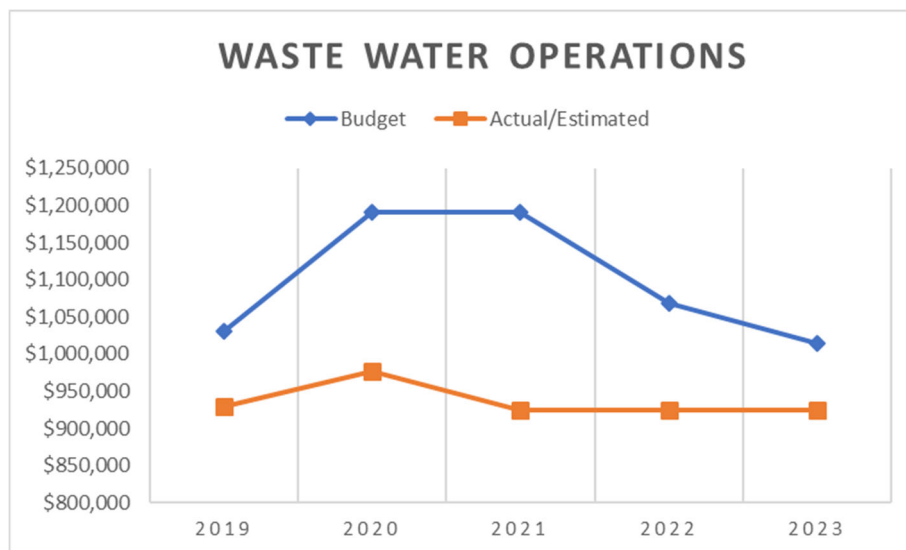
Wastewater Fund

Decreases:

- Temporary Employees decreased 50% from \$57,428 to \$28,714 due to operational needs being addressed by full time permanent staff added in recent years.
- Other Professional Services decreased 46.84% from \$213,500 to \$113,500. Reflects less use of Alternate Method of Supervision Services (AMOSS).
- General Supplies decreased 10.1% from \$111,225 to \$100,000 due to improved efficiencies.

Increases:

- Sampling / Testing increased 6.9% from \$14,400 to \$15,400 to cover additional costs associated with COVID-19 testing program.



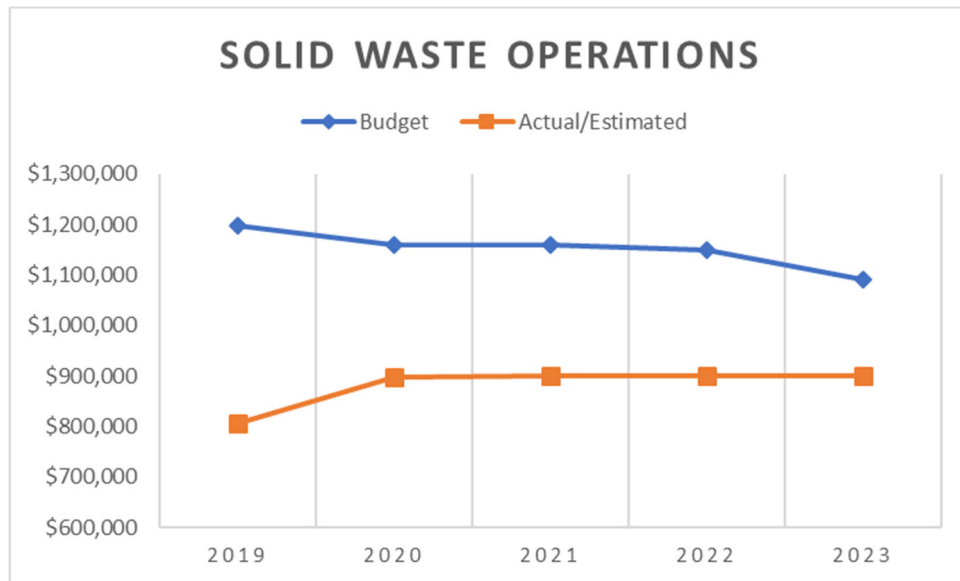
Solid Waste Fund

Decreases:

- Sampling / Testing decreased 68.75% from \$48,000 to \$15,000.
- Other Technical Services decreased 31.5% from \$36,500 to \$25,000.
- Lab Supplies decreased 30% from \$5,000 to \$3,500.

Increases:

- Other Professional Services increased 115% from \$46,500 to \$100,000. This increase is primarily related to the need to outsource certain items that had previously been completed by staff.



Ports & Harbors –

- Overall, the Ports budget indicates a small increase of approximately 0.50%. The estimates for Insurance and Utilities will drive an increase over FY21 budget. Utilities are a pass-through expense and will be recouped based on usage. The Port intends to move forward with regularly scheduled maintenance programs.

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

ALTERNATIVES: Please provide staff with any comments, questions, suggestions or ideas resulting from a review of the draft budget.

FINANCIAL IMPLICATIONS: The operating General Fund budget indicates a small surplus, while the proprietary funds continue to require appropriation of Net Assets to balance their budget. Staff will continue to update the budget to reflect changes to the CMMP, Community Support Grants or School funding as Council adopts resolutions regarding those components.

LEGAL: There are no legal issues.

STAFF RECOMMENDATION: Staff will recommend approval at the May 25, 2021 Council meeting and provides it for their review at this time.

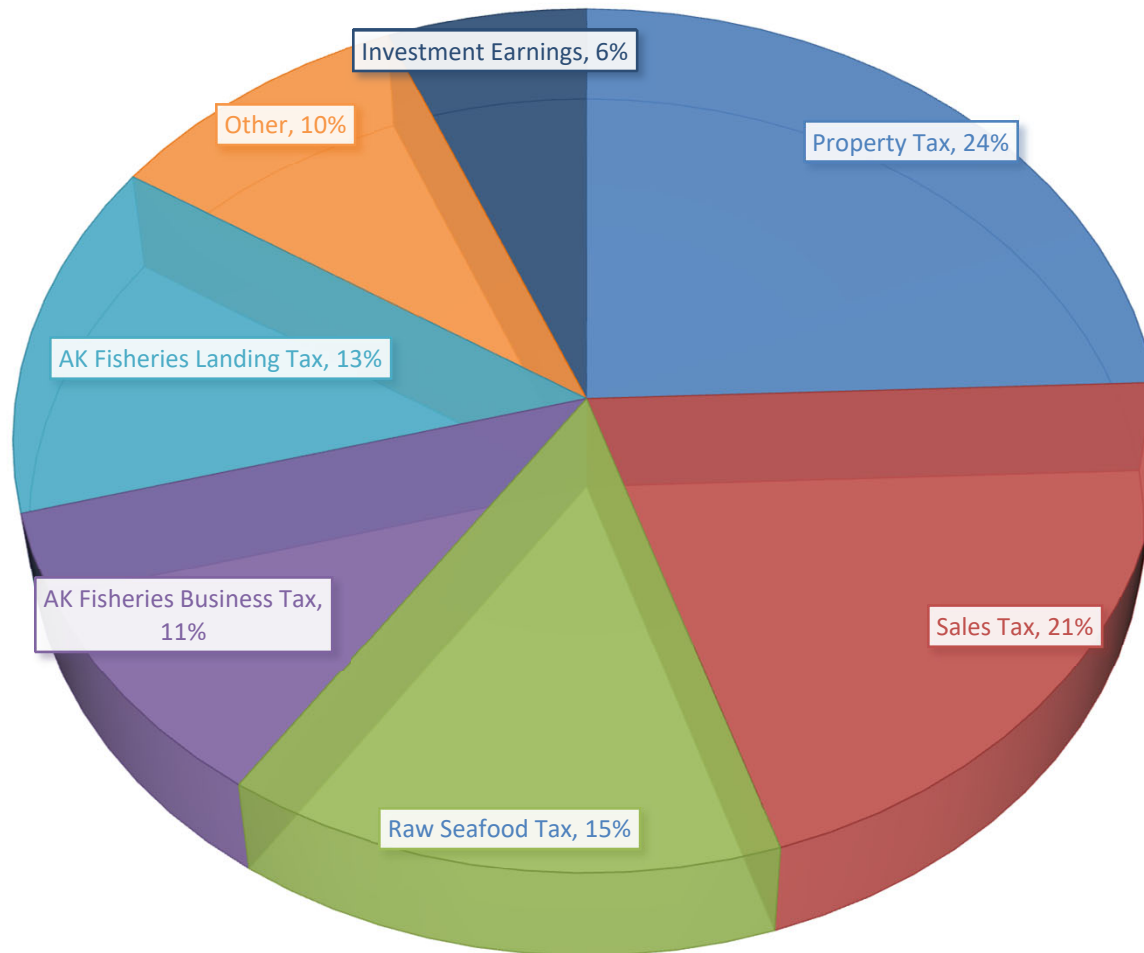
PROPOSED MOTION: No motion is required at this time. Council will be asked to take action on this item time at the May 25, 2021 Council Meeting.

CITY MANAGER'S COMMENTS: Staff worked extremely hard to get the budget to this point. I am pleased to have a Draft Budget that meets Council's goals.

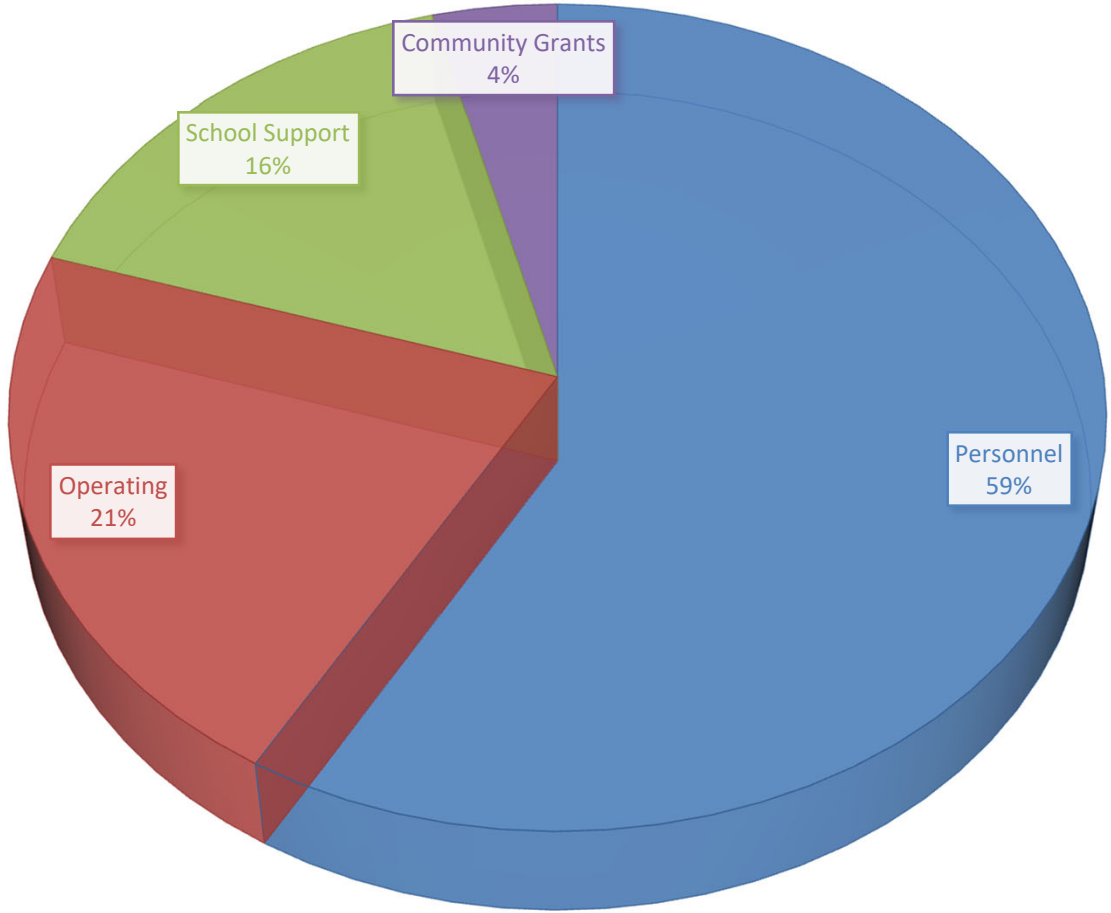
OPERATING BUDGET for FY22



General Fund Revenue



General Fund Expenses



General Fund Overview

	FY2021 Budgeted	Proposed FY2022 Budget	Change in (\$)	Change in (%)
Total Revenue	\$ 29,092,072	\$29,099,549	\$7,477	0.03%
Taxes	\$16,719,498	\$17,375,000	\$655,502	3.92%
Intergovernmental	\$10,487,423	\$9,465,899	(\$1,021,524)	-9.74%
Charges for Service	\$266,350	\$240,850	(\$25,500)	-9.57%
Investment Income	\$1,400,000	\$1,800,000	\$400,000	28.57%
Other	\$218,800	\$217,800	(\$1,000)	-0.45%
Other Financing Sources				0.00%

Personnel Expenses	\$16,449,504	\$17,049,220	\$599,716	3.64%
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Total Operating Expenses minus Personnel	\$11,307,409	\$11,825,989	\$518,580	4.59%
Mayor & Council	\$391,900	\$391,900	\$0	0.00%
City Administration	\$921,202	\$983,032	\$61,830	6.71%
City Clerk	\$113,895	\$107,195	(\$6,700)	-5.88%
Finance	\$709,439	\$690,803	(\$18,636)	-2.62%
Planning	\$114,500	\$103,000	(\$11,500)	-10.04%
Public Safety	\$641,091	\$646,981	\$5,890	0.91%
Fire & EMS	\$328,380	\$374,930	\$46,550	14.18%
Public Works	\$1,656,720	\$1,675,242	\$18,522	1.12%
Parks, Culture & Recreation	\$984,400	\$975,660	(\$8,740)	-0.88%
Other Expenses	\$5,445,882	\$5,877,246	\$431,364	7.92%

General Fund Net	\$ 1,335,159	\$223,740	(\$1,110,819)	-83.19%
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Notes on General Fund

- **Revenue**
 - Based on review of local fishing industry and property tax collections
 - Investments increase is due to projected federal increases to the interest rates, as well as historical data
- **Personnel**
 - PSEA Negotiations are ongoing so an estimate was used in the Draft Budget
- **Non-Personnel Operations**
 - Travel, Training, and General Insurance are driving the increases

Notes on General Fund

- **Transfer to Capital Projects**
 - We will discuss these in the CMMP
 - Less funding for Capital Projects
 - Relying more heavily on Appropriated Fund Balances and a portion of the 1% Fund.

Personnel Costs Knowns & Assumptions

- Raises provided at the rate required by Union contracts and Title 3
- Estimated 5% increase in health care costs relative to FY21 actual cost
- PERS contribution remains at 22%

Expense Breakdown

	Personnel	Operating	Capital Expenses	Other	Proposed Budget
Mayor & Council	\$ 51,692	\$ 391,900			\$ 443,592
City Administration	990,421	983,032			1,973,453
City Clerk	472,649	107,795			580,444
Finance	1,408,756	988,259		(297,456)	2,099,559
Planning	648,785	103,000			751,785
Public Safety	5,377,869	646,981	62,187		6,087,037
Fire & EMS	1,251,798	374,930			1,626,728
Public Works	4,267,472	1,675,242	459,187		6,401,901
Parks, Culture & Recreation	2,579,778	975,660	50,000		3,605,438
Other Expenses	-	-		5,877,246	5,877,246
	\$ 17,049,220	\$ 6,246,799	\$ 571,374	\$ 5,579,790	\$ 29,447,183

Departmental Budget Notes

Administration –

- General insurance was by far the largest single increase in the Administration budget and significantly affected Proprietary funds as well, due to increases in premiums stemming from market conditions, and the City's business activities
- Purchasing new vehicles and equipment, remodeling/expanding buildings and docks, increasing payroll, marine revenue, workplace injuries, accidents, and claims all affected and will continue to affect insurance costs.
- In FY22, there's an estimated 10-12% increase in property, earthquake and flood, and marine; and a 16% increase in workers comp and auto insurance that includes 3% claim and experience modifiers added in
- Policies will go out to bid again in FY23

Departmental Budget Notes

Public Safety –

Police Division:

- Police Personnel Budget for the FY22 budget anticipates full staffing for the entire fiscal year

Corrections Division:

- Corrections Operating Budget for FY22 reflects approximately 13% decrease due to projected savings from Recruiting, Travel, Supplies and Training
- Due to COVID, the development and availability to online training has made it possible to continue online training courses until 2023

Fire –

- Fire and EMS budgeted to replace City satellite phones and plans of EOC/ emergency operations
- Increase in training and travel budgets are in anticipation of sending trainees off island for live fire training

Departmental Budget Notes

Public Works –

Facilities Maintenance:

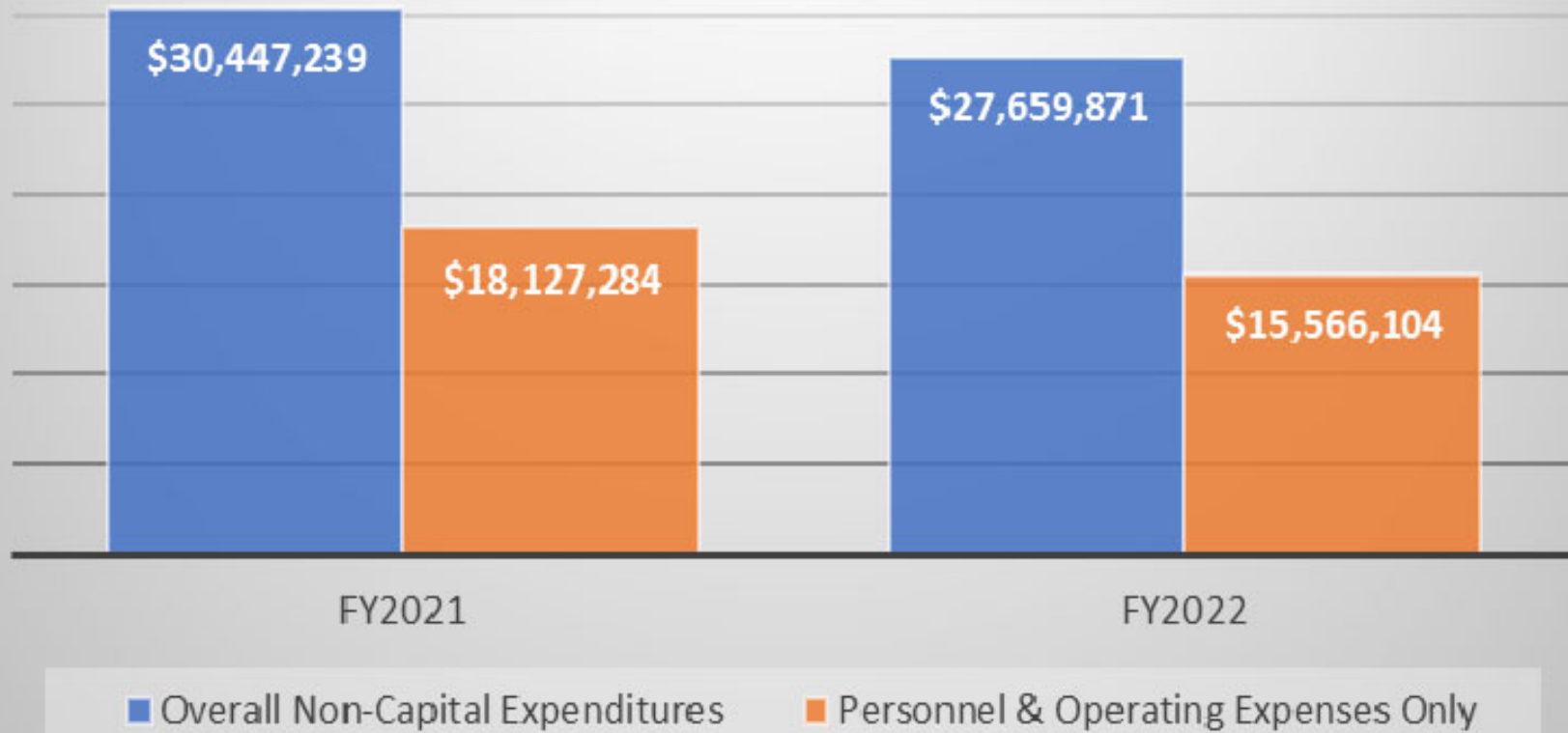
- Training Services increased \$10,000 to cover training for new employees missed in FY21
- Supplies went up \$24,000 to a total of \$93,700 to cover increased cost of supplies
- Computer Hardware / Software increased \$12,000 to provide Notepads and software improve efficiencies

FY22 PROPRIETARY FUNDS BUDGET

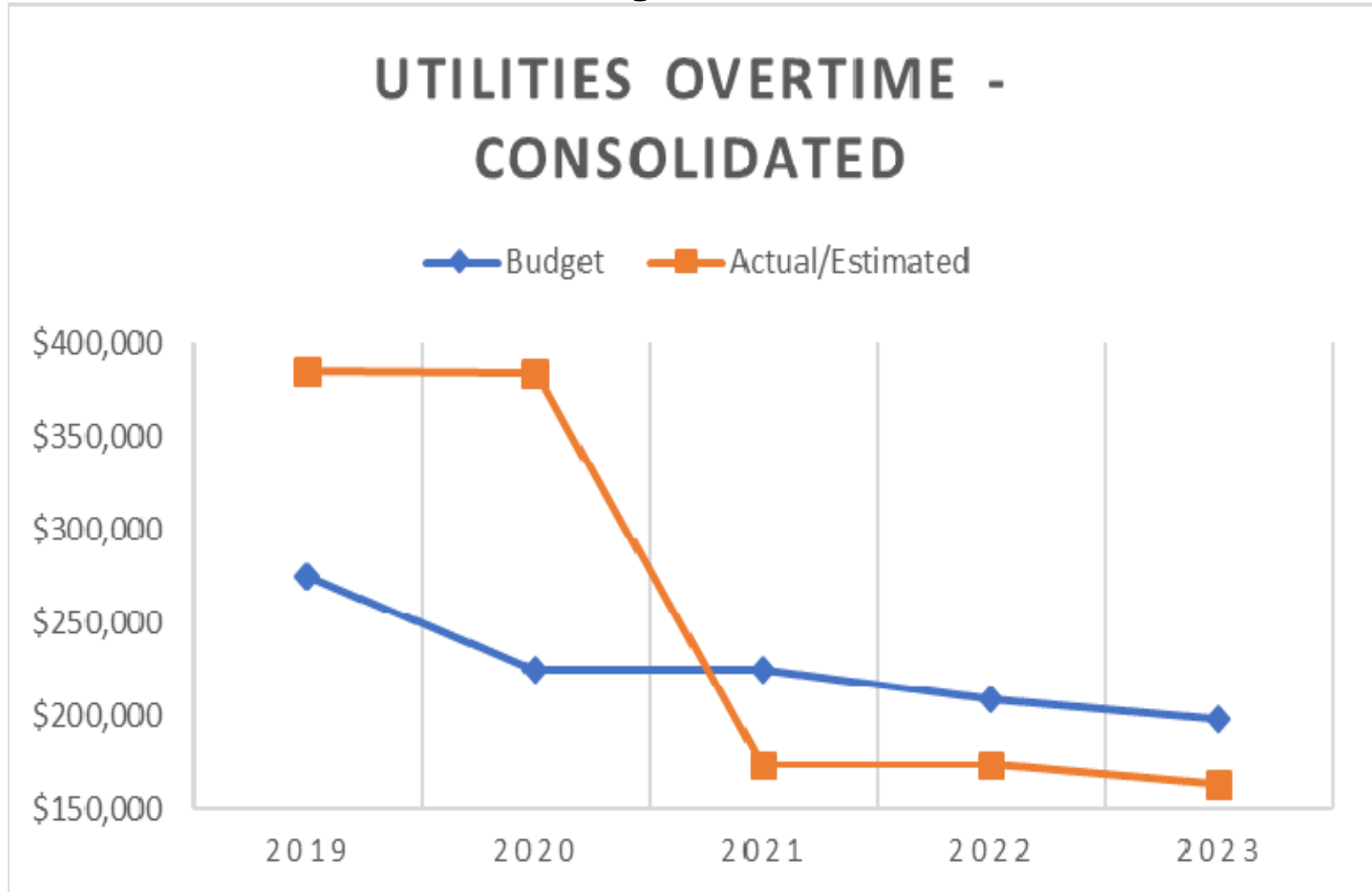


All Utility Divisions

FY2021 & FY2022 Budget Comparison



All Utility Divisions



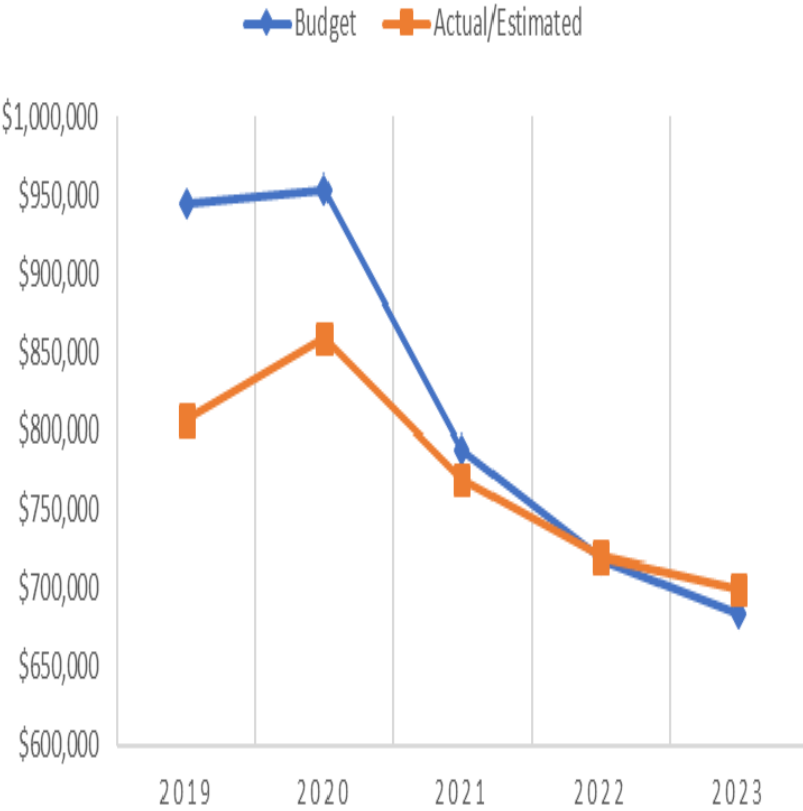
All Utility Divisions

Outlined below are selected details of the Department of Public Utilities (DPU) proposed Fiscal Year 2022 budgets.

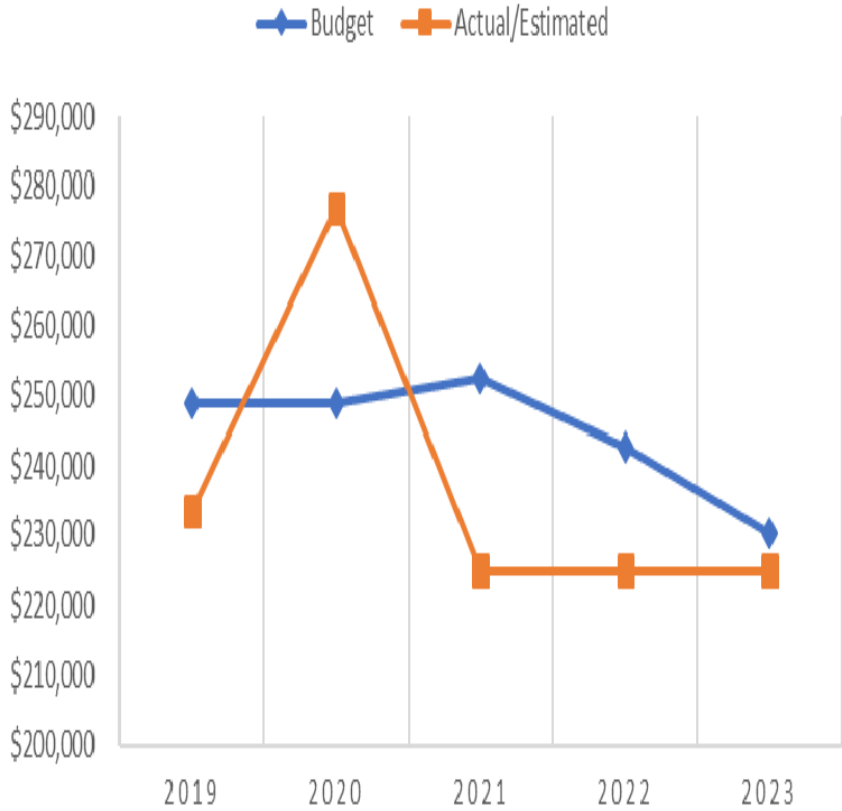
- The overall FY2022 DPU budget for all utility divisions is \$2.8 million less than FY2021, a **decrease of 9.2%**, when capital expenditures are excluded from both years
- When only Personnel and Operating expenses are considered, the FY2022 DPU budget for all utility divisions is \$2.6 million less than FY2021, a **decrease of 14.1%**
- Utility division supervisors were tasked with identifying and implementing better operational efficiencies and responded accordingly. As a result, from FY2020 to FY2022 (budget) staff was able to reduce the combined utility operating budgets by \$403,759, a **decrease of 9.7%**
- In addition to decreasing operational costs, all utility division supervisors were challenged on an on-going basis to manage their labor costs, particularly overtime. Through a number of policy and operational changes, **a reduction of 47%** in overtime costs from FY2020 actual to FY2022 (budget)
- General Insurance Expenses increased in all Utility Administration budgets, ranging from 1.3% to 16%

Electric Fund

POWER HOUSE OPERATIONS



LINE CREW OPERATIONS



Electric Fund

- **Increases:**

- Training Services increased from \$6,000 to \$10,000

- **Decreases:**

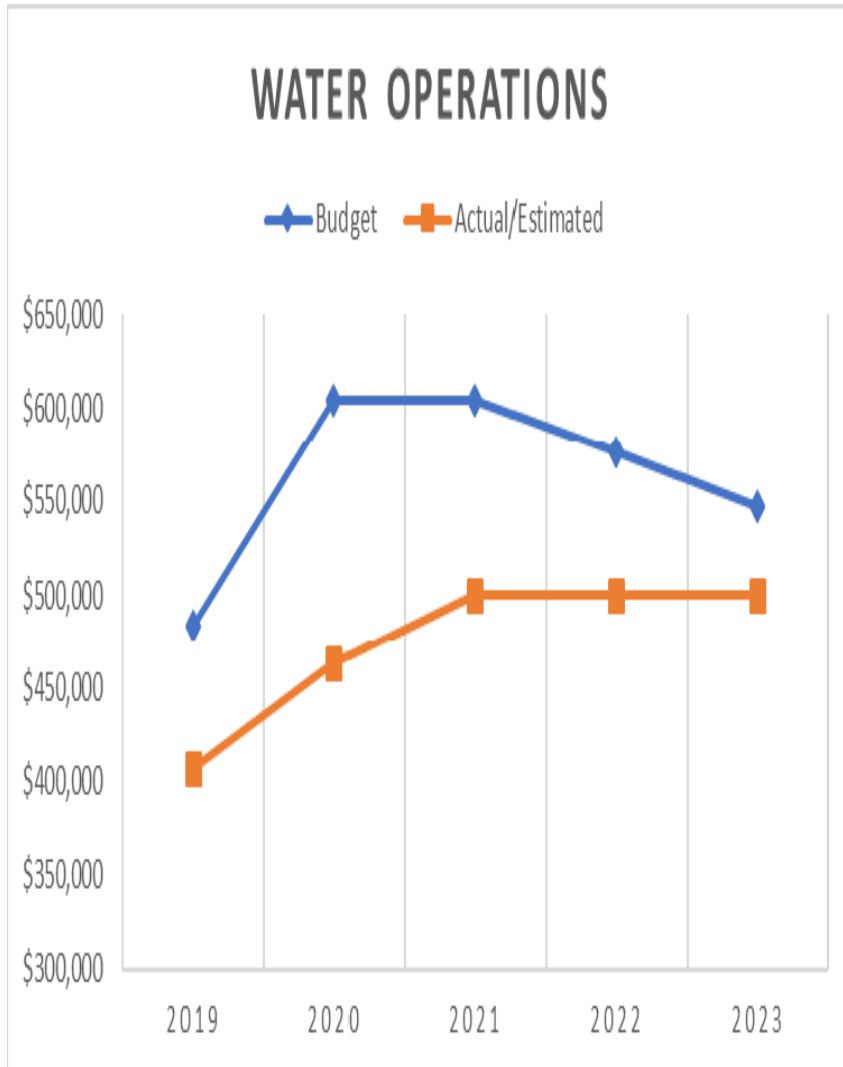
- Overtime was decreased 10.7%, from \$47,320 to \$42,248
- Other Professional Services was reduced from \$113,357 to \$33,000 reflecting a successful end to efforts to obtain the necessary air permit to operate Units #8 & 9
- Generator Fuel – Diesel was reduced from \$7,763,259 to \$6,000,000 due to both low diesel prices and reduced sales

Electric Line Repair & Maintenance:

- **Decreases:**

- Overtime was decreased 22.6%, from \$51,680 to \$40,000
- Training Services were reduced 24.4%, from \$4,100 to \$3,100

Water Fund

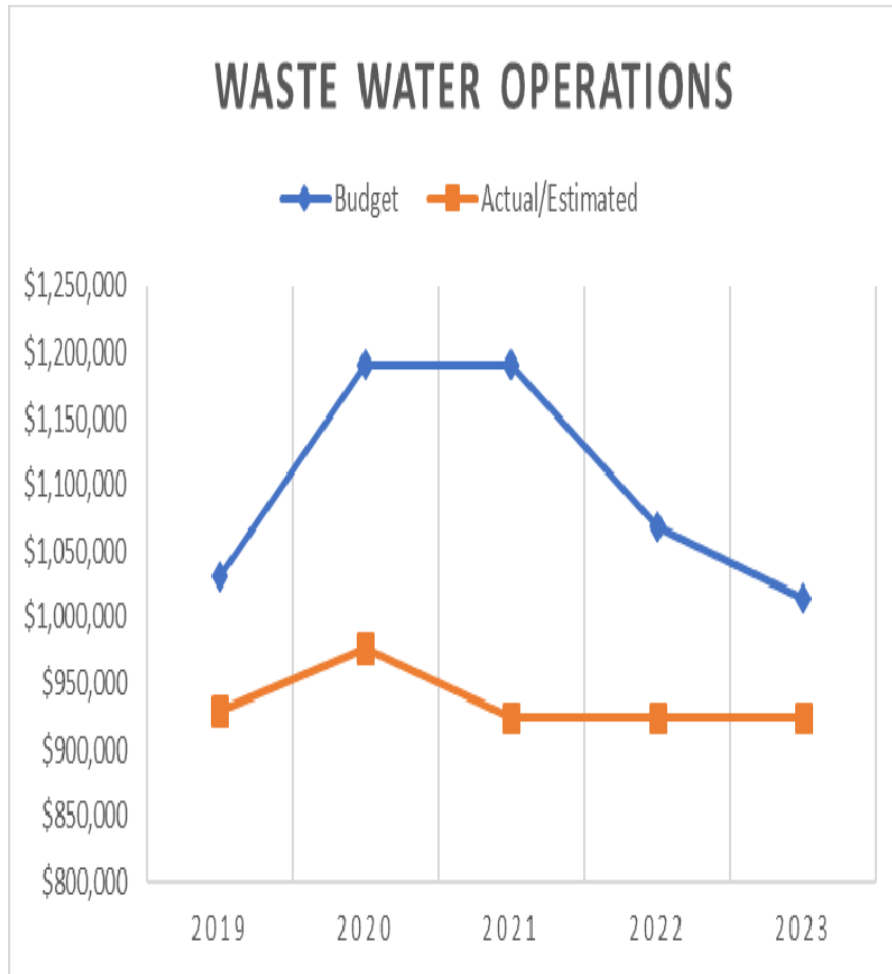


Water Fund

Decreases:

- Temporary Employees decreased 50% from \$57,428 to \$28,714 due to operational needs being addressed by full time permanent staff added in recent years
- Other Professional Services reduced 21.5% from \$104,700 to \$82,200 reflecting reduced use of Alternate Method of Supervision Services (AMOSS)

Wastewater Fund



Wastewater Fund

Decreases:

- Temporary Employees decreased 50% from \$57,428 to \$28,714 due to operational needs being addressed by full time permanent staff added in recent years
- Other Professional Services decreased 46.84% from \$213,500 to \$113,500. Reflects less use of Alternate Method of Supervision Services (AMOSS)
- General Supplies decreased 10.1% from \$111,225 to \$100,000 due to improved efficiencies

Increases:

- Sampling / Testing increased 6.9% from \$14,400 to \$15,400 to cover additional costs associated with COVID-19 testing program

Solid Waste Fund



Solid Waste Fund

Decreases:

- Sampling / Testing decreased 68.75% from \$48,000 to \$15,000
- Other Technical Services decreased 31.5% from \$36,500 to \$25,000
- Lab Supplies decreased 30% from \$5,000 to \$3,500

Increases:

- Other Professional Services increased 115% from \$46,500 to \$100,000. This increase is primarily related to the need to outsource certain items that had previously been completed by staff

Ports & Harbors Fund and Airport Fund

Ports & Harbors –

- Overall, the Ports budget indicates a small increase of approximately 0.50%
- The estimates for Insurance and Utilities will drive an increase over FY21 budget
- Utilities are a pass-through expense and will be recouped based on usage

Airport –

- The increase in Facilities Maintenance is due to a boiler replacement

City of Unalaska
FY2022 General Fund Budget Summary
Draft as of 3/31/2021

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
REVENUES							
Raw Seafood Tax	4,761,505	5,328,128	4,211,165	4,211,165	4,172,061	4,200,000	(0.27%)
AK Fisheries Business	3,528,499	3,869,625	3,480,663	3,480,663	3,747,582	3,300,000	(5.19%)
AK Fisheries Resource Landing	5,220,958	4,635,929	5,000,000	5,000,000	4,386,842	3,900,000	(22.00%)
Property Taxes	6,752,204	7,039,682	7,100,000	7,100,000	7,122,277	7,100,000	0.00%
Sales Tax	7,299,723	7,093,282	5,333,333	5,333,333	5,491,726	6,000,000	12.50%
Investment Earnings	5,213,466	5,272,827	1,400,000	1,400,000	203,847	1,800,000	28.57%
Other Revenues	4,842,891	3,252,821	2,566,910	2,616,910	2,051,958	2,799,549	9.06%
Appropriated Fund Balance	0	0	0	1,557,871	0	5,694,458	0.00%
Total Revenues	37,619,247	36,492,294	29,092,071	30,699,942	27,176,293	34,794,007	19.60%
EXPENDITURES							
Mayor & Council	429,456	411,867	443,313	443,313	222,642	443,592	0.06%
City Administration	1,450,668	1,428,952	1,857,883	1,858,026	1,418,683	1,973,453	6.22%
City Clerk	477,080	430,927	573,343	574,043	380,172	580,444	1.24%
Finance	2,189,033	2,083,042	2,137,686	2,137,963	1,506,604	2,099,559	(1.78%)
Planning	559,933	534,647	735,316	735,316	445,436	751,785	2.24%
Public Safety	4,096,030	3,269,756	5,852,386	5,871,521	3,596,025	6,087,037	4.01%
Fire & EMS	1,522,156	1,337,913	1,524,112	1,622,755	1,028,964	1,626,728	6.73%
Public Works	5,866,074	6,033,727	5,981,347	6,062,465	4,513,599	6,401,901	7.03%
Parks, Culture & Recreation	2,851,882	2,670,302	3,436,145	3,551,705	2,445,409	3,605,438	4.93%
Other Expenses	6,641,368	5,980,420	5,445,882	5,495,882	5,041,039	5,833,557	7.12%
Total Operating Expenditures	26,083,678	24,181,553	27,987,413	28,352,989	20,598,573	29,403,494	5.06%
Transfers To Capital Projects	2,578,047	9,980,668	1,104,658	1,604,658	1,604,658	1,896,013	71.64%
Transfers To Proprietary Funds	0	158,000	0	0	0	0	0.00%
Transfers To Proprietary Capital	495,006	1,313,242	0	0	0	3,494,500	0.00%
	3,073,053	11,451,909	1,104,658	1,604,658	1,604,658	5,390,513	387.98%
General Fund Net	8,462,516	858,832	0	742,295	4,973,062	0	

	Personnel Expenses	Operating Expenses	Capital Expenses	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Mayor & Council	51,692	391,900	0	0	443,592	1.51%
City Administration	990,421	983,032	0	0	1,973,453	6.71%
City Clerk	472,649	107,795	0	0	580,444	1.97%
Finance	1,408,756	988,259	0	(297,456)	2,099,559	7.14%
Planning	648,785	103,000	0	0	751,785	2.56%
Public Safety	5,377,869	646,981	62,187	0	6,087,037	20.70%
Fire & EMS	1,251,798	374,930	0	0	1,626,728	5.53%
Public Works	4,267,472	1,675,242	459,187	0	6,401,901	21.77%
Parks, Culture & Recreation	2,579,778	975,660	50,000	0	3,605,438	12.26%
Other Expenses	0	0	0	5,833,557	5,833,557	19.84%
Total Operating Expenditures	17,049,220	6,246,799	571,374	5,536,101	29,403,494	

City of Unalaska
FY2022 General Fund Budget Detail
Revenues
Draft as of 3/31/2021

		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Taxes								
01010040 - 41110	Real Property Tax	4,666,560	4,489,649	5,000,000	5,000,000	4,698,287	4,750,000	(5.00%)
01010040 - 41120	Personal Property Tax	2,085,644	2,550,033	2,100,000	2,100,000	2,423,989	2,350,000	11.90%
01010040 - 41310	City Sales Tax	7,299,723	7,093,282	5,333,333	5,333,333	5,491,726	6,000,000	12.50%
01010040 - 41410	Raw Seafood Tax	4,761,505	5,328,128	4,211,165	4,211,165	4,172,061	4,200,000	(0.27%)
01010040 - 41911	Real Property Tax P&I	75,761	57,223	25,000	25,000	37,565	25,000	0.00%
01010040 - 41912	Personal Property Tax P&I	47,490	49,554	20,000	20,000	16,130	20,000	0.00%
01010040 - 41930	Gen Sales and Use Tax P&I	38,575	93,809	20,000	20,000	40,643	20,000	0.00%
01010040 - 41941	Raw Seafood Tax Penalty / Int	0	0	10,000	10,000	8,595	10,000	0.00%
Total Taxes		18,975,257	19,661,679	16,719,498	16,719,498	16,888,997	17,375,000	3.92%
01010041 - 42350	State Shared Revenue	158,480	136,361	185,000	185,000	76,545	185,000	0.00%
01010041 - 42351	Fisheries Business Tax	3,528,499	3,869,625	3,480,663	3,480,663	3,747,582	3,300,000	(5.19%)
01010041 - 42352	Fisheries Resource Land Tax	5,220,958	4,635,929	5,000,000	5,000,000	4,386,842	3,900,000	(22.00%)
01010041 - 42353	Motor Vehicle License Tax	71,159	69,292	60,000	60,000	47,195	60,000	0.00%
01010041 - 42354	Alcoholic Beverage Tax	2,500	16,700	17,000	17,000	0	17,000	0.00%
01010041 - 42355	PERS Nonemployer Contributions	446,142	546,371	457,294	457,294	0	457,294	0.00%
01010041 - 42390	State PILT	866,611	909,977	503,416	503,416	915,374	900,000	78.78%
01011041 - 42151	DMV Commissions	51,363	40,392	60,000	60,000	31,921	60,000	0.00%
01011041 - 42155	Corrections Contract	431,207	431,207	481,355	481,355	323,405	481,355	0.00%
01011041 - 42157	Local Emergency Planning	10,400	0	0	0	0	0	0.00%
01011041 - 42161	AK Homeland Sec. Grnt	11,142	44,250	0	0	0	0	0.00%
01012041 - 42101	Fed FCC Universal Srv Grant O	47,849	47,849	50,000	50,000	56,880	50,000	0.00%
01012041 - 42170	AK Public Library Assistance	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
01012041 - 42171	IMLS Library Grant	6,000	6,000	6,000	6,000	0	6,000	0.00%
01012041 - 42172	OWL Library Grant	27,099	27,099	40,000	40,000	38,304	40,000	0.00%
01012041 - 42199	Misc State Operating Grant PCR	2,218	1,180	2,250	2,250	0	2,250	0.00%
01013541 - 42152	Debt Reimbursements Grants	670,818	133,259	137,445	137,445	0	0	(100.00%)
Total Intergovernmental		11,559,447	10,922,490	10,487,423	10,487,423	9,631,049	9,465,899	(9.74%)
Charges for Services								
01010142 - 43130	Zoning and Subdivision Fees	1,250	500	3,000	3,000	835	3,000	0.00%
01010142 - 43190	Other and Late Fees	40,303	39,732	20,000	20,000	31,972	20,000	0.00%
01010142 - 49410	Other	0	38,154	0	0	2,500	0	0.00%
01011042 - 43210	Prisoner Fees	0	5	0	0	0	0	0.00%
01011042 - 43211	Impound Yard Storage Fees	1,805	150	250	250	0	250	0.00%
01011042 - 43212	Police Civil Service	500	250	1,000	1,000	250	1,000	0.00%
01011042 - 43250	Ambulance Service Fees	46,204	30,639	50,000	50,000	20,348	25,000	(50.00%)
01011042 - 43251	EMT Class Fees	0	0	500	500	0	0	(100.00%)
01011042 - 43260	Animal Control / Shelter Fees	850	600	600	600	0	600	0.00%
01012042 - 43710	Facility Passes	102,104	97,930	99,500	99,500	26,650	99,500	0.00%
01012042 - 43720	Program Fees	53,464	36,362	65,000	65,000	21,192	65,000	0.00%
01012042 - 43740	Facility Rental Fees	3,655	2,667	6,000	6,000	93	6,000	0.00%
01012042 - 43750	Equipment Rental Fees	505	936	500	500	200	500	0.00%
01012042 - 43760	Other PCR Fees	1,979	2,116	4,000	4,000	2,751	4,000	0.00%
01012042 - 43770	Library Fees	16,688	13,362	11,700	11,700	5,949	11,700	0.00%
01012042 - 43771	Passport Fees (libry)	5,180	3,330	4,000	4,000	1,493	4,000	0.00%
01012042 - 43772	Library Postage Fee	845	689	300	300	237	300	0.00%
Total Charges for Services		275,333	267,421	266,350	266,350	114,470	240,850	(9.57%)
Investment Income								
01010043 - 47110	Interest Revenue	2,347,528	3,680,290	1,400,000	1,400,000	2,770,013	1,800,000	28.57%
01010043 - 47120	Incr (Decr) FMV Investments	2,865,938	1,592,537	0	0	(2,566,166)	0	0.00%
Total Investment Income		5,213,466	5,272,827	1,400,000	1,400,000	203,847	1,800,000	28.57%

City of Unalaska
FY2022 General Fund Budget Detail
Revenues
Draft as of 3/31/2021

		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Other								
01010047 - 45110	Business Licenses and Permits	11,516	11,380	12,000	12,000	11,245	12,000	0.00%
01010047 - 45210	Building Permits	3,225	4,800	5,000	5,000	1,400	2,500	(50.00%)
01010047 - 45220	Taxi Permits	2,795	2,685	2,500	2,500	2,980	3,000	20.00%
01010047 - 45230	Animal Licenses	215	105	300	300	105	300	0.00%
01010047 - 46210	Forfeits	23,385	12,460	1,500	1,500	5,419	2,500	66.67%
01010047 - 47210	Tideland Rent	301,960	300,030	175,000	175,000	265,350	175,000	0.00%
01010047 - 47220	Land Rent	41,647	16,343	20,000	20,000	1,015	20,000	0.00%
01010047 - 47400	Contrib & Donate / Prv Sources	0	0	0	50,000	50,000	0	0.00%
01012047 - 47400	Contrib & Donate / Prv Sources	1,000	5,514	0	0	417	0	0.00%
Total Other		385,744	353,318	216,300	266,300	337,931	215,300	(0.46%)
01010048 - 49210	Sale of Fixed Assets	0	13,649	2,500	2,500	0	2,500	0.00%
01010048 - 49410	Other	10,000	909	0	0	0	0	0.00%
01019848 - 49110	Transfers From Spec Rev Fnd	1,200,000	0	0	0	0	0	0.00%
Total Other Financing Sources		1,210,000	14,558	2,500	2,500	0	2,500	0.00%
Non-recurring Revenues								
01010049 - 49900	Appropriated Fund Balance	0	0	0	1,557,871	0	5,694,458	0.00%
Total Non-recurring Revenues		0	0	0	1,557,871	0	5,694,458	0.00%
Total General Fund Revenues		37,619,247	36,492,294	29,092,071	30,699,942	27,176,293	34,794,007	19.60%

City of Unalaska
FY2022 General Fund Budget Detail
Expenditures
Draft as of 3/31/2021

		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Mayor & Council								
Council								
01020151 - 51100	Salaries and Wages	41,400	45,275	44,400	44,400	42,875	44,400	0.00%
01020151 - 52200	FICA & Medicare Emplr Match	3,168	3,464	3,397	3,397	3,280	3,397	0.00%
01020151 - 52300	PERS Employer Contribution	2,741	3,642	3,434	3,434	2,530	3,702	7.80%
01020151 - 52500	Workers Compensation	95	121	182	182	100	193	6.00%
Total Personnel Expenses		47,403	52,502	51,413	51,413	48,785	51,692	0.54%
01020152 - 53260	Training Services	1,580	2,940	6,000	6,000	695	6,000	0.00%
01020152 - 53300	Other Professional Svs	147,250	148,602	150,000	150,000	139,032	150,000	0.00%
01020152 - 55310	Telephone / Fax/ TV	2,677	8,077	2,400	2,400	3,718	2,400	0.00%
01020152 - 55901	Advertising	0	1,982	0	0	0	0	0.00%
01020152 - 55902	Printing and Binding	1,268	1,264	1,300	1,300	1,034	1,300	0.00%
01020152 - 55903	Travel and Related Costs	73,016	52,628	87,200	87,200	0	87,200	0.00%
01020152 - 55906	Membership Dues	10,603	10,879	10,750	10,750	9,139	10,750	0.00%
01020152 - 55999	Other	344	0	2,250	2,250	242	2,250	0.00%
01020152 - 56100	General Supplies	41,930	65,349	40,000	40,000	249	40,000	0.00%
01020152 - 56120	Office Supplies	827	1,095	500	500	115	500	0.00%
01020152 - 56310	Food/Bev/Related for Programs	0	174	500	500	0	500	0.00%
01020152 - 56320	Business Meals	14,343	10,204	19,000	19,000	0	19,000	0.00%
01020152 - 56330	Food/Bev/Related Emp Apprctn	919	356	1,000	1,000	458	1,000	0.00%
01020152 - 56400	Books and Periodicals	701	614	500	500	126	500	0.00%
01020152 - 58498	Council Sponsorships Contngncy	20,000	5,200	20,000	20,000	6,550	20,000	0.00%
01020152 - 58499	Council Sponsorships - Planned	66,594	50,000	50,500	50,500	12,500	50,500	0.00%
Total Operating Expenses		382,053	359,365	391,900	391,900	173,857	391,900	0.00%
Total Council		429,456	411,867	443,313	443,313	222,642	443,592	0.06%

City of Unalaska
FY2022 General Fund Budget Detail
Expenditures
Draft as of 3/31/2021

		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
City Administration								
City Manager's Office								
01020251 - 51100	Salaries and Wages	204,716	138,639	162,681	162,681	141,599	168,333	3.50%
01020251 - 51300	Overtime	1,625	830	1,000	1,000	89	1,000	0.00%
01020251 - 52100	Health Insurance Benefit	41,746	31,457	47,636	47,636	28,750	50,016	5.00%
01020251 - 52200	FICA & Medicare Emplr Match	17,658	9,262	10,820	10,820	9,742	11,528	6.50%
01020251 - 52300	PERS Employer Contribution	38,421	31,695	46,072	46,072	20,099	50,024	8.60%
01020251 - 52400	Unemployment Insurance	475	663	638	638	542	698	9.40%
01020251 - 52500	Workers Compensation	418	448	655	655	289	676	3.20%
01020251 - 52900	Other Employee Benefits	5,183	98	98	98	40	80	(18.40%)
Total Personnel Expenses		310,242	213,092	269,600	269,600	201,151	282,355	4.73%
01020252 - 53260	Training Services	475	810	975	975	0	975	0.00%
01020252 - 53264	Education Reimbursement	0	0	0	0	0	4,700	0.00%
01020252 - 53300	Other Professional Svcs	5,313	25,191	63,000	63,000	46,750	63,000	0.00%
01020252 - 54230	Custodial Services/Supplies	51,092	50,937	50,000	50,000	43,991	52,000	4.00%
01020252 - 54300	Repair/Maintenance Services	448	0	500	500	206	500	0.00%
01020252 - 54410	Buildings/Land Rental	154	154	100	100	115	200	100.00%
01020252 - 55310	Telephone/Fax/TV	2,929	2,118	2,500	2,500	1,717	2,500	0.00%
01020252 - 55901	Advertising	1,625	0	500	500	0	500	0.00%
01020252 - 55902	Printing and Binding	0	245	500	500	0	500	0.00%
01020252 - 55903	Travel and Related Costs	14,121	11,039	20,000	20,000	0	18,850	(5.80%)
01020252 - 55905	Postal Services	(1,824)	100	1,200	1,200	600	1,200	0.00%
01020252 - 55906	Membership Dues	200	2,688	2,500	2,500	1,094	2,500	0.00%
01020252 - 56100	General Supplies	3,138	4,841	5,000	5,000	2,769	5,000	0.00%
01020252 - 56101	Safety Related Items	39	0	0	0	0	0	0.00%
01020252 - 56120	Office Supplies	1,331	4,213	2,000	2,000	1,550	2,000	0.00%
01020252 - 56150	Computer Hardware / Software	0	2,320	500	500	150	500	0.00%
01020252 - 56260	Gasoline for Vehicles	947	710	1,000	1,000	472	1,000	0.00%
01020252 - 56320	Business Meals	1,037	510	1,500	1,500	0	1,500	0.00%
01020252 - 56330	Food/Bev/Related Emp Apprctn	8,653	7,432	9,000	9,000	9,963	9,000	0.00%
01020252 - 56400	Books and Periodicals	675	1,095	1,200	1,200	1,095	1,200	0.00%
Total Operating Expenses		90,354	114,402	161,975	161,975	110,472	167,625	3.49%
Total City Manager's Office		400,596	327,494	431,575	431,575	311,622	449,980	4.26%

City of Unalaska
FY2022 General Fund Budget Detail
Expenditures
Draft as of 3/31/2021

			FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
City Administration			Actual	Actual	Original	Revised	YTD	Budget	Original
					Budget	Budget			Budget
Administration									
01020351 - 51100	Salaries and Wages		298,081	327,291	387,074	387,074	295,839	407,366	5.20%
01020351 - 51200	Temporary Employees		4,689	0	0	0	7,150	0	0.00%
01020351 - 51300	Overtime		689	399	1,164	1,164	187	1,182	1.50%
01020351 - 52100	Health Insurance Benefit		92,775	88,956	136,940	136,940	73,824	143,787	5.00%
01020351 - 52200	FICA & Medicare Emplr Match		23,062	24,758	29,700	29,700	23,435	31,092	4.70%
01020351 - 52300	PERS Employer Contribution		74,063	87,676	108,480	108,480	58,007	120,698	11.30%
01020351 - 52400	Unemployment Insurance		1,745	1,586	1,834	1,834	1,500	2,006	9.40%
01020351 - 52500	Workers Compensation		696	849	1,595	1,595	682	1,695	6.30%
01020351 - 52900	Other Employee Benefits		245	294	294	294	200	240	(18.40%)
Total Personnel Expenses			496,044	531,809	667,081	667,081	460,825	708,066	6.14%
01020352 - 53230	Legal Services		63,695	88,675	60,000	60,000	88,843	65,000	8.30%
01020352 - 53240	Engineering/Architectural Svcs		11,500	11,500	0	0	11,500	0	0.00%
01020352 - 53260	Training Services		33,224	1,706	17,300	17,300	1,627	21,100	22.00%
01020352 - 53264	Education Reimbursement		1,145	0	4,900	4,900	223	2,500	(49.00%)
01020352 - 53300	Other Professional Svcs		18,951	22,755	48,000	48,000	39,777	48,000	0.00%
01020352 - 53490	Other Technical Services		0	0	10,000	10,000	0	3,000	(70.00%)
01020352 - 54110	Water / Sewerage		3,299	1,700	2,000	2,000	1,789	2,000	0.00%
01020352 - 54210	Solid Waste		3,891	4,056	4,000	4,000	3,559	4,000	0.00%
01020352 - 54410	Buildings / Land Rental		102	154	0	0	115	0	0.00%
01020352 - 55200	General Insurance		272,866	327,775	470,207	470,207	404,575	529,637	12.60%
01020352 - 55310	Telephone/Fax/TV		11,619	11,014	15,540	15,540	8,243	13,840	(10.90%)
01020352 - 55320	Network / Internet		0	100	0	0	25	0	0.00%
01020352 - 55901	Advertising		446	0	1,100	1,100	648	1,100	0.00%
01020352 - 55902	Printing and Binding		127	0	0	0	350	0	0.00%
01020352 - 55903	Travel and Related Costs		22,168	4,412	20,000	20,000	7,264	20,000	0.00%
01020352 - 55905	Postal Services		(1,915)	200	1,200	1,200	800	1,200	0.00%
01020352 - 55906	Membership Dues		3,049	1,413	4,150	4,150	2,878	2,950	(28.90%)
01020352 - 55908	Employee Moving Costs		2,562	0	0	0	1,258	0	0.00%
01020352 - 56100	General Supplies		168	130	200	200	201	200	0.00%
01020352 - 56101	Safety Related Items		11,807	21,580	21,130	21,130	5,681	21,130	0.00%
01020352 - 56120	Office Supplies		1,335	5,403	5,000	5,000	3,576	5,000	0.00%
01020352 - 56150	Computer Hardware / Software		871	714	500	643	2,028	500	0.00%
01020352 - 56220	Electricity		52,644	38,230	45,000	45,000	37,675	45,000	0.00%
01020352 - 56240	Heating Oil		22,928	26,054	25,000	25,000	17,688	25,000	0.00%
01020352 - 56260	Gasoline for Vehicles		900	373	1,000	1,000	197	750	(25.00%)
01020352 - 56320	Business Meals		663	118	500	500	354	500	0.00%
01020352 - 56330	Food/Bev/Related Emp Apprctn		3,620	1,437	2,500	2,500	5,011	3,000	20.00%
01020352 - 56400	Books and Periodicals		888	150	0	0	350	0	0.00%
Total Operating Expenses			542,553	569,649	759,227	759,370	646,237	815,407	7.40%
01020353 - 57400	Machinery and Equipment		11,475	0	0	0	0	0	0.00%
Total Capital Outlay			11,475	0	0	0	0	0	0.00%
Total Administration			1,050,072	1,101,458	1,426,308	1,426,451	1,107,061	1,523,473	6.81%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
City Clerk		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Clerks								
01020551 - 51100	Salaries and Wages	217,103	213,403	257,527	257,527	204,682	264,343	2.60%
01020551 - 51200	Temporary Employees	7,550	973	16,520	16,520	18,643	10,000	(39.50%)
01020551 - 51300	Overtime	211	45	500	500	1,597	1,000	100.00%
01020551 - 52100	Health Insurance Benefit	78,274	61,652	89,319	89,319	54,279	93,780	5.00%
01020551 - 52200	FICA & Medicare Emplr Match	17,259	16,464	21,041	21,041	17,252	21,063	0.10%
01020551 - 52300	PERS Employer Contribution	53,812	59,177	72,274	72,274	41,454	80,007	10.70%
01020551 - 52400	Unemployment Insurance	1,334	1,050	1,247	1,247	1,052	1,408	12.90%
01020551 - 52500	Workers Compensation	510	572	873	873	506	928	6.30%
01020551 - 52900	Other Employee Benefits	98	98	147	147	80	120	(18.40%)
Total Personnel Expenses		376,152	353,433	459,448	459,448	339,544	472,649	2.87%
01020552 - 53100	Official / Administrative	840	4,768	4,700	4,700	6,320	4,300	(8.50%)
01020552 - 53210	Audit and Accounting	5,483	0	0	0	0	0	0.00%
01020552 - 53230	Legal Services	14,307	13,658	12,000	12,000	3,223	12,000	0.00%
01020552 - 53250	Assessment Services	29,285	31,234	30,000	30,000	13,166	30,000	0.00%
01020552 - 53260	Training Services	2,220	50	2,250	2,250	227	2,250	0.00%
01020552 - 53300	Other Professional Svcs	3,445	1,968	25,500	26,200	2,471	25,500	0.00%
01020552 - 54300	Repair/Maintenance Services	483	0	4,000	4,000	0	4,000	0.00%
01020552 - 54410	Buildings / Land Rental	307	307	250	250	230	250	0.00%
01020552 - 54420	Equipment Rental	2,212	2,212	2,250	2,250	2,028	2,250	0.00%
01020552 - 55310	Telephone / Fax / TV	1,766	1,918	2,250	2,250	1,703	3,550	57.80%
01020552 - 55901	Advertising	4,327	1,697	4,500	4,500	2,247	3,000	(33.30%)
01020552 - 55902	Printing and Binding	1,228	1,248	2,000	2,000	1,248	2,000	0.00%
01020552 - 55903	Travel and Related Costs	11,707	9,517	12,000	12,000	1,060	7,000	(41.70%)
01020552 - 55905	Postal Services	(2,736)	1,550	1,800	1,800	1,200	1,800	0.00%
01020552 - 55906	Membership Dues	480	515	675	675	590	675	0.00%
01020552 - 55999	Other	165	0	500	500	60	500	0.00%
01020552 - 56100	General Supplies	294	245	750	750	962	750	0.00%
01020552 - 56101	Safety Related Items	0	0	0	0	330	0	0.00%
01020552 - 56120	Office Supplies	5,761	2,578	5,500	5,500	1,871	5,500	0.00%
01020552 - 56150	Computer Hardware / Software	0	1,730	0	0	98	0	0.00%
01020552 - 56260	Gasoline for Vehicles	547	520	720	720	436	720	0.00%
01020552 - 56320	Business Meals	445	223	1,000	1,000	635	500	(50.00%)
01020552 - 56330	Food/Bev/Related Emp Apprctn	996	860	1,000	1,000	467	1,000	0.00%
01020552 - 56400	Books and Periodicals	0	0	0	0	54	0	0.00%
01020552 - 59100	Interest Expense	2,428	699	250	250	2	250	0.00%
Total Operating Expenses		85,990	77,495	113,895	114,595	40,628	107,795	(5.36%)
01020553 - 57400	Machinery and Equipment	14,938	0	0	0	0	0	0.00%
Total Capital Outlay		14,938	0	0	0	0	0	0.00%
Total Clerks		477,080	430,927	573,343	574,043	380,172	580,444	1.24%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Finance								
Finance								
01020651 - 51100	Salaries and Wages	475,390	385,190	587,046	511,590	391,882	568,248	(3.20%)
01020651 - 51200	Temporary Employees	8,637	14,259	12,969	12,969	3,953	14,305	10.30%
01020651 - 51300	Overtime	514	290	917	917	392	990	8.00%
01020651 - 52100	Health Insurance Benefit	159,257	110,964	195,879	180,993	108,108	205,660	5.00%
01020651 - 52200	FICA & Medicare Emplr Match	37,071	30,285	44,596	39,382	30,406	44,519	(0.20%)
01020651 - 52300	PERS Employer Contribution	115,180	103,814	162,708	141,399	78,244	169,123	3.90%
01020651 - 52400	Unemployment Insurance	2,785	2,201	2,753	2,553	2,227	3,014	9.50%
01020651 - 52500	Workers Compensation	1,309	1,028	2,078	2,078	903	2,208	6.30%
01020651 - 52900	Other Employee Benefits	343	490	588	588	369	480	(18.40%)
Total Personnel Expenses		800,487	648,522	1,009,534	892,469	616,484	1,008,547	(0.10%)
01020652 - 53210	Audit and Accounting	106,155	162,153	110,000	110,000	124,187	135,000	22.70%
01020652 - 53220	Investment Management Svcs	164,983	169,723	165,000	165,000	129,442	165,000	0.00%
01020652 - 53260	Training Services	1,722	20	4,000	4,000	0	3,625	(9.40%)
01020652 - 53300	Other Professional Svcs	60,116	245,858	75,000	190,615	186,078	25,000	(66.70%)
01020652 - 54230	Custodial Services/Supplies	0	0	100	100	0	100	0.00%
01020652 - 54300	Repair/Maintenance Services	7,276	2,405	6,000	6,000	7,010	5,000	(16.70%)
01020652 - 55310	Telephone/Fax/TV	2,416	2,558	2,500	3,200	3,090	3,200	28.00%
01020652 - 55901	Advertising	225	1,413	500	500	0	400	(20.00%)
01020652 - 55903	Travel and Related Costs	3,012	1,781	10,000	10,000	224	15,500	55.00%
01020652 - 55904	Banking / Credit Card Fees	21,855	20,612	25,000	25,000	14,307	25,000	0.00%
01020652 - 55905	Postal Services	(10,536)	5,033	6,000	6,750	4,376	6,750	12.50%
01020652 - 55906	Membership Dues	873	339	1,000	1,000	429	1,000	0.00%
01020652 - 55908	Employee Moving Costs	0	0	5,000	5,000	1,887	5,000	0.00%
01020652 - 55911	Recruitment Costs	0	495	10,000	10,000	122	10,000	0.00%
01020652 - 55999	Other	0	299	0	0	0	0	0.00%
01020652 - 56100	General Supplies	3,348	1,109	1,000	1,000	71	1,000	0.00%
01020652 - 56101	Safety Related Items	117	35	0	0	33	0	0.00%
01020652 - 56120	Office Supplies	11,892	15,884	12,300	12,300	12,455	12,300	0.00%
01020652 - 56150	Computer Hardware / Software	0	1,420	0	143	143	0	0.00%
01020652 - 56260	Gasoline for Vehicles	657	337	600	600	228	600	0.00%
01020652 - 56320	Business Meals	0	361	400	400	0	400	0.00%
01020652 - 56330	Food/Bev/Related Emp Apprctn	3,390	3,079	3,800	3,800	1,714	3,800	0.00%
01020652 - 56400	Books and Periodicals	595	0	700	700	1,105	700	0.00%
01020652 - 58500	Bad Debt Expense	334,575	180,787	0	0	0	0	0.00%
Total Operating Expenses		712,669	815,701	438,900	556,108	486,899	419,375	(4.45%)
01020654 - 58920	Allocations OUT-Credit	(298,908)	(297,444)	(297,456)	(297,456)	(229,750)	(297,456)	0.00%
Total Other Expenses		(298,908)	(297,444)	(297,456)	(297,456)	(229,750)	(297,456)	0.00%
Total Finance		1,214,248	1,166,778	1,150,978	1,151,121	873,633	1,130,466	(1.78%)

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Finance								
Information Systems								
01020751 - 51100	Salaries and Wages	213,225	233,252	250,838	250,838	155,009	228,276	(9.00%)
01020751 - 51200	Temporary Employees	0	0	0	0	3,825	3,600	0.00%
01020751 - 51300	Overtime	469	315	1,155	1,155	446	1,155	0.00%
01020751 - 52100	Health Insurance Benefit	60,271	52,475	68,775	68,775	35,081	72,210	5.00%
01020751 - 52200	FICA & Medicare Emplr Match	16,345	17,866	19,185	19,185	12,187	17,825	(7.10%)
01020751 - 52300	PERS Employer Contribution	49,755	60,306	63,637	63,637	30,845	61,041	(4.10%)
01020751 - 52400	Unemployment Insurance	893	941	921	921	513	1,045	13.50%
01020751 - 52500	Workers Compensation	10,483	8,860	14,055	14,055	5,301	14,937	6.30%
01020751 - 52900	Other Employee Benefits	49	147	147	147	80	120	(18.40%)
Total Personnel Expenses		351,490	374,161	418,713	418,713	243,287	400,209	(4.42%)
01020752 - 53260	Training Services	5,035	3,290	8,000	8,000	0	8,000	0.00%
01020752 - 53300	Other Professional Svcs	14,190	33,885	23,200	23,200	10,786	4,000	(82.80%)
01020752 - 53410	Software / Hardware Support	203,221	170,046	282,457	282,457	258,527	209,714	(25.80%)
01020752 - 55310	Telephone/Fax/TV	750	719	3,500	3,500	2,921	2,200	(37.10%)
01020752 - 55320	Network / Internet	78,608	78,745	151,730	151,730	64,033	151,730	0.00%
01020752 - 55903	Travel and Related Costs	6,731	9,485	10,000	10,000	0	10,000	0.00%
01020752 - 56100	General Supplies	3,613	2,005	2,000	2,000	748	2,000	0.00%
01020752 - 56101	Safety Related Items	0	0	500	500	0	500	0.00%
01020752 - 56150	Computer Hardware / Software	225,326	243,602	85,608	85,743	52,222	179,740	110.00%
01020752 - 56260	Gasoline for Vehicles	340	326	1,000	1,000	447	1,000	0.00%
Total Operating Expenses		537,813	542,103	567,995	568,130	389,684	568,884	0.16%
01020753 - 57400	Machinery and Equipment	85,482	0	0	0	0	0	0.00%
Total Capital Outlay		85,482	0	0	0	0	0	0.00%
Total Information Systems		974,785	916,264	986,708	986,843	632,971	969,093	(1.79%)

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Planning								
Planning								
01020851 - 51100	Salaries and Wages	267,926	301,467	357,325	357,325	266,479	367,446	2.80%
01020851 - 51200	Temporary Employees	10,766	9,252	15,600	15,600	0	15,600	0.00%
01020851 - 51300	Overtime	1,051	272	500	500	280	500	0.00%
01020851 - 52100	Health Insurance Benefit	91,924	81,661	119,092	119,092	73,056	125,040	5.00%
01020851 - 52200	FICA & Medicare Emplr Match	21,631	24,006	28,297	28,297	20,497	29,341	3.70%
01020851 - 52300	PERS Employer Contribution	65,156	83,164	96,685	96,685	56,248	107,343	11.00%
01020851 - 52400	Unemployment Insurance	1,565	1,639	1,752	1,752	1,350	1,900	8.40%
01020851 - 52500	Workers Compensation	646	827	1,369	1,369	626	1,455	6.30%
01020851 - 52900	Other Employee Benefits	196	147	196	196	160	160	(18.40%)
Total Personnel Expenses		460,861	502,435	620,816	620,816	418,697	648,785	4.51%
01020852 - 53230	Legal Services	3,188	2,199	4,000	4,000	7,955	4,000	0.00%
01020852 - 53240	Engineering/Architectural Svcs	12,510	0	10,000	10,000	0	5,000	(50.00%)
01020852 - 53260	Training Services	1,606	3,117	15,000	15,000	1,709	15,000	0.00%
01020852 - 53264	Education Reimbursement	0	0	4,000	4,000	0	4,000	0.00%
01020852 - 53300	Other Professional Svcs	1,180	3,223	20,000	20,000	317	15,000	(25.00%)
01020852 - 53430	Survey Services	0	0	5,000	5,000	0	5,000	0.00%
01020852 - 53490	Other Technical Services	2,950	1,391	15,000	15,000	0	5,000	(66.70%)
01020852 - 54300	Repair/Maintenance Services	3,300	0	1,000	1,000	0	1,000	0.00%
01020852 - 55310	Telephone / Fax/TV	5,589	3,301	2,000	2,000	2,818	2,000	0.00%
01020852 - 55901	Advertising	595	0	1,500	1,500	0	1,500	0.00%
01020852 - 55903	Travel and Related Costs	30,436	11,181	15,000	15,000	0	25,000	66.70%
01020852 - 55905	Postal Services	(760)	200	500	500	400	500	0.00%
01020852 - 55906	Membership Dues	1,199	355	3,500	3,500	703	2,000	(42.90%)
01020852 - 55908	Employee Moving Costs	703	0	5,000	5,000	0	5,000	0.00%
01020852 - 55999	Other	404	0	0	0	0	0	0.00%
01020852 - 56100	General Supplies	2,082	1,271	1,000	1,000	818	1,000	0.00%
01020852 - 56101	Safety Related Items	16	126	1,000	1,000	0	1,000	0.00%
01020852 - 56120	Office Supplies	4,439	2,138	4,000	4,000	4,356	4,000	0.00%
01020852 - 56150	Computer Hardware / Software	0	286	3,000	3,000	5,196	3,000	0.00%
01020852 - 56160	Uniforms	0	0	0	0	218	0	0.00%
01020852 - 56260	Gasoline for Vehicles	727	821	1,000	1,000	267	1,000	0.00%
01020852 - 56320	Business Meals	1,946	77	1,500	1,500	268	1,500	0.00%
01020852 - 56330	Food/Bev/Related Emp Apprctn	1,570	2,527	1,200	1,200	1,714	1,200	0.00%
01020852 - 56400	Books and Periodicals	0	0	300	300	0	300	0.00%
Total Operating Expenses		73,679	32,212	114,500	114,500	26,739	103,000	(10.04%)
01020853 - 57400	Machinery and Equipment	25,394	0	0	0	0	0	0.00%
Total Capital Outlay		25,394	0	0	0	0	0	0.00%
Total Planning		559,933	534,647	735,316	735,316	445,436	751,785	2.24%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Public Safety								
Police and Admin								
01021151 - 51100	Salaries and Wages	1,225,646	844,083	1,713,998	1,713,998	1,053,601	1,858,759	8.40%
01021151 - 51200	Temporary Employees	70,190	115,123	7,500	7,500	57,666	7,500	0.00%
01021151 - 51300	Overtime	356,834	152,781	300,000	300,000	259,210	300,000	0.00%
01021151 - 52100	Health Insurance Benefit	327,166	172,541	506,140	506,140	252,117	531,420	5.00%
01021151 - 52200	FICA & Medicare Emplr Match	120,026	75,852	148,024	148,024	97,034	159,032	7.40%
01021151 - 52300	PERS Employer Contribution	349,549	271,117	537,057	537,057	260,812	589,934	9.80%
01021151 - 52400	Unemployment Insurance	5,892	6,068	6,857	6,857	5,573	7,487	9.20%
01021151 - 52500	Workers Compensation	27,274	26,403	52,187	52,187	34,024	55,462	6.30%
01021151 - 52900	Other Employee Benefits	735	637	882	882	480	720	(18.40%)
Total Personnel Expenses		2,483,313	1,664,605	3,272,645	3,272,645	2,020,517	3,510,314	7.26%
01021152 - 53230	Legal Services	1,082	1,283	4,000	4,000	1,870	10,000	150.00%
01021152 - 53260	Training Services	24,190	21,041	60,850	60,850	16,367	60,850	0.00%
01021152 - 53264	Education Reimbursement	0	0	5,000	5,000	0	5,000	0.00%
01021152 - 53300	Other Professional Svcs	14,174	19,059	8,000	8,000	11,056	15,000	87.50%
01021152 - 53410	Software / Hardware Support	3,934	566	3,000	3,000	4,448	3,000	0.00%
01021152 - 54110	Water / Sewerage	2,460	1,913	1,500	1,500	2,027	1,500	0.00%
01021152 - 54210	Solid Waste	2,970	2,561	2,850	2,850	1,760	2,850	0.00%
01021152 - 54230	Custodial Services/Supplies	14,482	8,679	15,500	15,500	6,488	15,500	0.00%
01021152 - 54300	Repair/Maintenance Services	1,779	833	5,000	5,000	648	5,000	0.00%
01021152 - 54410	Buildings / Land Rental	900	900	1,050	1,050	1,125	1,375	31.00%
01021152 - 55310	Telephone / Fax/TV	17,508	16,143	20,000	20,000	14,672	23,000	15.00%
01021152 - 55320	Network / Internet	2,781	2,055	3,000	3,000	2,061	3,000	0.00%
01021152 - 55330	Radio	2,057	438	14,500	14,500	0	10,000	(31.00%)
01021152 - 55390	Other Communications / Cable	0	489	0	0	413	1,000	0.00%
01021152 - 55901	Advertising	625	850	1,000	1,000	675	1,000	0.00%
01021152 - 55902	Printing and Binding	345	515	1,000	1,000	328	1,000	0.00%
01021152 - 55903	Travel and Related Costs	29,792	7,321	44,725	44,725	9,039	55,725	24.60%
01021152 - 55904	Banking / Credit Card Fees	3,184	2,832	3,600	3,600	1,892	3,600	0.00%
01021152 - 55905	Postal Services	487	3,443	3,000	3,000	2,014	3,000	0.00%
01021152 - 55906	Membership Dues	924	939	1,560	1,560	220	1,560	0.00%
01021152 - 55907	Permit Fees	0	0	50	50	0	50	0.00%
01021152 - 55908	Employee Moving Costs	7,943	4,935	50,000	50,000	2,569	50,000	0.00%
01021152 - 55909	Investigations	4,622	10,888	10,000	10,000	1,356	10,000	0.00%
01021152 - 55910	Impound Fees Exp	1,250	1,500	6,000	6,000	1,000	6,000	0.00%
01021152 - 55911	Recruitment Costs	40,464	19,131	42,000	42,375	11,749	30,000	(28.60%)
01021152 - 56100	General Supplies	43,330	44,508	42,100	55,482	23,751	42,100	0.00%
01021152 - 56101	Safety Related Items	1,252	325	1,000	1,000	362	1,000	0.00%
01021152 - 56106	Disaster Supplies	0	0	1,000	1,000	0	1,000	0.00%
01021152 - 56120	Office Supplies	10,365	3,500	7,000	7,000	8,008	7,000	0.00%
01021152 - 56150	Computer Hardware / Software	3,062	29,659	7,000	7,000	5,442	7,000	0.00%
01021152 - 56160	Uniforms	4,801	13,172	13,500	18,088	10,226	13,500	0.00%
01021152 - 56220	Electricity	41,709	25,087	18,500	18,500	23,167	18,500	0.00%
01021152 - 56240	Heating Oil	25,126	19,599	14,100	14,100	15,169	14,100	0.00%
01021152 - 56260	Gasoline for Vehicles	15,534	13,786	16,000	16,000	14,092	20,000	25.00%
01021152 - 56310	Food/Bev/Related for Programs	132	482	500	500	207	500	0.00%
01021152 - 56320	Business Meals	39	256	300	300	111	300	0.00%
01021152 - 56330	Food/Bev/Related Emp Apprctn	2,428	1,883	2,500	2,500	2,270	2,500	0.00%
01021152 - 56400	Books and Periodicals	816	0	1,000	1,000	559	1,000	0.00%
01021152 - 56450	Grants (Supplies)	6,859	0	0	0	0	0	0.00%
01021152 - 56454	Grants-SHSP	9,060	44,250	0	0	0	0	0.00%
01021152 - 56460	State Seizure Funds	0	0	91,771	91,771	0	91,771	0.00%
01021152 - 57400	Machinery and Equipment	0	0	0	0	1,440	0	0.00%

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Public Safety	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Total Operating Expenses	342,466	324,820	523,456	541,801	198,580	539,281	3.02%
01021153 - 57400 Machinery and Equipment	0	0	119,000	119,000	46,139	62,187	(47.70%)
Total Capital Outlay	0	0	119,000	119,000	46,139	62,187	(47.74%)
Total Police and Admin	2,825,778	1,989,425	3,915,101	3,933,446	2,265,237	4,111,782	5.02%

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	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Public Safety							
Police Communications							
01021251 - 51100 Salaries and Wages	160,037	322,991	466,383	466,383	369,929	464,185	(0.50%)
01021251 - 51200 Temporary Employees	11,960	24,669	0	0	11,943	0	0.00%
01021251 - 51300 Overtime	11,604	46,125	46,750	46,750	47,982	42,500	(9.10%)
01021251 - 52100 Health Insurance Benefit	62,751	66,472	141,422	141,422	85,004	148,485	5.00%
01021251 - 52200 FICA/Medicare Employer Match	14,185	28,154	38,176	38,176	31,598	38,289	0.30%
01021251 - 52300 PERS Employer Benefit	42,000	94,532	128,058	128,058	74,531	137,532	7.40%
01021251 - 52400 Unemployment Ins Benefit	1,396	2,202	1,895	1,895	1,925	2,071	9.30%
01021251 - 52500 Workers Compensation Ins	752	1,963	1,472	1,472	1,828	1,564	6.30%
01021251 - 52900 Other Employee Benefits	0	245	245	245	120	200	(18.40%)
Total Personnel Expenses	304,685	587,353	824,401	824,401	624,860	834,826	1.26%
01021252 - 53260 Training Services	770	100	0	0	5,572	5,000	0.00%
01021252 - 53264 Education Reimbursement	0	4,800	5,000	5,000	3,600	5,000	0.00%
01021252 - 53300 Other Professional	2,533	367	0	0	829	1,000	0.00%
01021252 - 54110 Water / Sewerage	0	0	1,000	1,000	0	1,000	0.00%
01021252 - 54210 Solid Waste	0	1,243	500	500	1,048	500	0.00%
01021252 - 54230 Custodial Services/Supplies	314	5,755	5,225	5,225	4,325	5,000	(4.30%)
01021252 - 54300 Repair/Maintenance Services	0	555	0	0	440	1,000	0.00%
01021252 - 55310 Telephone / Fax / TV	17	3,442	1,000	1,000	2,025	1,000	0.00%
01021252 - 55320 Network / Internet	0	0	4,000	4,000	0	3,000	(25.00%)
01021252 - 55390 Other Communications / Cable	0	326	0	0	275	500	0.00%
01021252 - 55903 Travel and Related Costs	4,322	0	3,130	3,130	0	0	(100.00%)
01021252 - 55905 Postal Services	0	0	800	800	0	800	0.00%
01021252 - 55906 Membership Dues	0	0	125	125	0	125	0.00%
01021252 - 55908 Employee Moving Costs	0	640	2,000	2,000	865	0	(100.00%)
01021252 - 55911 Recruitment Costs	0	0	0	0	1,298	0	0.00%
01021252 - 56100 General Supplies	285	1,696	1,500	1,500	1,521	1,500	0.00%
01021252 - 56101 Safety Related Items	0	0	1,000	1,000	0	1,000	0.00%
01021252 - 56120 Office Supplies	881	2,416	1,500	1,500	650	1,500	0.00%
01021252 - 56150 Computer Hardware / Software	0	1,598	1,200	1,200	896	1,200	0.00%
01021252 - 56160 Uniforms	0	2,038	1,500	1,500	1,069	1,500	0.00%
01021252 - 56220 Electricity	0	0	1,500	1,500	0	1,500	0.00%
01021252 - 56240 Heating Oil	0	0	1,500	1,500	0	1,500	0.00%
01021252 - 56330 Food/Bev/Related Emp Apprctn	355	185	300	300	58	300	0.00%
01021252 - 56400 Books and Periodicals	0	0	300	300	0	300	0.00%
Total Operating Expenses	9,475	25,160	33,080	33,080	24,473	34,225	3.46%
Total Police Communications	314,160	612,514	857,481	857,481	649,333	869,051	1.35%

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		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Public Safety								
Police Corrections								
01021451 - 51100	Salaries and Wages	517,394	333,959	562,194	562,194	360,447	573,779	2.10%
01021451 - 51200	Temporary Employees	11,960	43,550	0	0	11,943	0	0.00%
01021451 - 51300	Overtime	41,818	31,571	48,750	48,750	44,599	50,000	2.60%
01021451 - 52100	Health Insurance Benefit	140,092	73,624	163,752	163,752	83,255	171,930	5.00%
01021451 - 52200	FICA & Medicare Emplr Match	43,717	30,083	46,374	46,374	31,091	46,973	1.30%
01021451 - 52300	PERS Employer Contribution	118,246	98,282	155,821	155,821	78,600	170,532	9.40%
01021451 - 52400	Unemployment Insurance	2,297	2,085	2,195	2,195	2,009	2,398	9.20%
01021451 - 52500	Workers Compensation	10,773	10,536	15,918	15,918	10,585	16,917	6.30%
01021451 - 52900	Other Employee Benefits	245	245	245	245	160	200	(18.40%)
Total Personnel Expenses		886,542	623,935	995,249	995,249	622,689	1,032,729	3.77%
01021452 - 53230	Legal Services	0	0	500	500	0	500	0.00%
01021452 - 53260	Training Services	80	351	1,050	1,050	503	5,000	376.20%
01021452 - 53264	Education Reimbursement	0	669	5,000	5,000	0	5,000	0.00%
01021452 - 53300	Other Professional Svcs	2,157	2,774	2,500	2,500	3,538	3,000	20.00%
01021452 - 53310	Protective Custody Medical	0	0	500	500	1,984	500	0.00%
01021452 - 54110	Water / Sewerage	820	385	425	425	676	425	0.00%
01021452 - 54210	Solid Waste	2,837	989	1,050	1,050	1,185	1,050	0.00%
01021452 - 54230	Custodial Services/Supplies	4,227	6,112	4,500	4,500	4,494	5,000	11.10%
01021452 - 54300	Repair/Maintenance Services	445	555	2,000	2,000	437	2,000	0.00%
01021452 - 55310	Telephone / Fax/TV	1,916	2,389	3,350	3,350	1,595	2,500	(25.40%)
01021452 - 55330	Radio	0	0	1,000	1,000	0	1,000	0.00%
01021452 - 55390	Other Communications	964	326	1,000	1,000	275	1,000	0.00%
01021452 - 55902	Printing and Binding	99	0	0	0	81	250	0.00%
01021452 - 55903	Travel and Related Costs	4,214	0	9,180	9,180	5,503	0	(100.00%)
01021452 - 55905	Postal Services	0	0	200	200	0	200	0.00%
01021452 - 55906	Membership Dues	0	0	400	400	0	400	0.00%
01021452 - 55907	Permit Fees	190	200	200	200	190	200	0.00%
01021452 - 55908	Employee Moving Costs	0	0	10,000	10,000	1,245	5,000	(50.00%)
01021452 - 55911	Recruitment Costs	0	0	0	0	2,705	0	0.00%
01021452 - 56100	General Supplies	8,716	1,088	3,750	4,365	1,494	2,500	(33.30%)
01021452 - 56101	Safety Related Items	0	0	1,000	1,000	0	1,000	0.00%
01021452 - 56120	Office Supplies	817	1,968	1,000	1,000	321	1,000	0.00%
01021452 - 56150	Computer Hardware / Software	688	786	1,000	1,175	325	1,000	0.00%
01021452 - 56160	Uniforms	1,577	1,254	1,500	1,500	753	1,500	0.00%
01021452 - 56220	Electricity	13,903	4,460	7,000	7,000	7,722	7,000	0.00%
01021452 - 56240	Heating Oil	8,379	4,164	5,500	5,500	5,056	5,500	0.00%
01021452 - 56260	Gasoline for Vehicles	1,726	1,509	2,000	2,000	1,566	2,000	0.00%
01021452 - 56310	Food/Bev/Related for Programs	14,878	13,487	18,000	18,000	16,944	18,000	0.00%
01021452 - 56330	Food/Bev/Related Emp Apprctn	919	416	750	750	174	750	0.00%
01021452 - 56400	Books and Periodicals	0	0	200	200	0	200	0.00%
Total Operating Expenses		69,550	43,883	84,555	85,345	58,767	73,475	(13.10%)
Total Police Corrections		956,091	667,818	1,079,804	1,080,594	681,455	1,106,204	2.44%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
Fire & EMS		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Fire and Emergency Services								
01021551 - 51100	Salaries and Wages	684,308	332,958	640,401	640,401	406,600	651,351	1.70%
01021551 - 51200	Temporary Employees	32,545	29,425	64,000	64,000	32,936	64,000	0.00%
01021551 - 51300	Overtime	84,219	54,241	52,250	52,250	81,613	62,500	19.60%
01021551 - 52100	Health Insurance Benefit	195,302	59,770	171,195	171,195	99,846	179,745	5.00%
01021551 - 52200	FICA & Medicare Emplr Match	64,530	30,723	54,013	54,013	39,802	59,286	9.80%
01021551 - 52300	PERS Employer Contribution	183,057	94,877	185,042	185,042	97,544	204,267	10.40%
01021551 - 52400	Unemployment Insurance	3,643	2,267	2,295	2,295	2,053	2,507	9.20%
01021551 - 52500	Workers Compensation	14,008	12,157	26,291	26,291	14,974	27,942	6.30%
01021551 - 52900	Other Employee Benefits	245	147	245	245	120	200	(18.40%)
Total Personnel Expenses		1,261,857	616,564	1,195,732	1,195,732	775,488	1,251,798	4.69%
01021552 - 53230	Legal Services	0	0	500	500	0	500	0.00%
01021552 - 53260	Training Services	10,541	2,901	14,100	14,100	11,970	20,100	42.60%
01021552 - 53264	Education Reimbursement	0	0	10,000	10,000	0	15,000	50.00%
01021552 - 53300	Other Professional Svs	19,155	17,861	28,600	28,600	5,775	28,600	0.00%
01021552 - 53410	Software / Hardware Support	2,818	0	0	0	2,804	2,500	0.00%
01021552 - 54110	Water / Sewerage	325	1,249	1,000	1,000	465	1,000	0.00%
01021552 - 54210	Solid Waste	3,371	4,305	4,000	4,000	2,324	4,000	0.00%
01021552 - 54230	Custodial Services/Supplies	11,992	8,298	12,010	12,010	6,425	12,010	0.00%
01021552 - 54300	Repair/Maintenance Services	2,224	833	4,000	4,000	645	4,000	0.00%
01021552 - 54410	Buildings / Land Rental	4,397	4,844	4,400	4,400	0	4,400	0.00%
01021552 - 55310	Telephone / Fax/TV	7,406	17,674	6,500	6,500	25,217	36,000	453.80%
01021552 - 55330	Radio	12,264	2,848	4,000	4,000	23,620	4,000	0.00%
01021552 - 55390	Other Communications / Cable	0	489	0	0	413	0	0.00%
01021552 - 55901	Advertising	0	225	350	350	13	350	0.00%
01021552 - 55902	Printing and Binding	0	283	1,000	1,000	0	1,000	0.00%
01021552 - 55903	Travel and Related Costs	22,575	14,183	25,000	25,000	1,974	48,500	94.00%
01021552 - 55905	Postal Services	279	104	600	600	15	600	0.00%
01021552 - 55906	Membership Dues	579	1,776	1,750	1,750	100	1,750	0.00%
01021552 - 55908	Employee Moving Costs	5,074	1,698	10,000	10,000	0	10,000	0.00%
01021552 - 55911	Recruitment Costs	382	4,269	4,000	4,000	128	4,000	0.00%
01021552 - 56100	General Supplies	74,310	117,500	57,520	78,445	72,903	57,520	0.00%
01021552 - 56101	Safety Related Items	6,162	11,842	14,000	14,000	7,254	15,000	7.10%
01021552 - 56120	Office Supplies	10,492	674	3,000	3,000	4,240	3,000	0.00%
01021552 - 56130	Machinery / Vehicle Parts	0	75,585	0	0	0	0	0.00%
01021552 - 56150	Computer Hardware / Software	7,575	19,021	1,500	1,500	6,737	1,500	0.00%
01021552 - 56160	Uniforms	26,673	6,234	45,000	64,847	31,644	21,500	(52.20%)
01021552 - 56220	Electricity	5,911	16,734	29,000	29,000	5,590	29,000	0.00%
01021552 - 56230	Propane	0	85	200	200	32	200	0.00%
01021552 - 56240	Heating Oil	8,497	16,455	20,000	20,000	5,967	20,000	0.00%
01021552 - 56260	Gasoline for Vehicles	2,753	3,704	3,500	3,500	3,717	4,000	14.30%
01021552 - 56270	Diesel for Equipment	2,009	2,091	2,250	2,250	1,694	2,500	11.10%
01021552 - 56310	Food/Bev/Related for Programs	706	461	1,200	1,200	0	1,200	0.00%
01021552 - 56320	Business Meals	52	1,387	200	200	0	2,000	900.00%
01021552 - 56330	Food/Bev/Related Emp Apprctn	6,358	10,656	17,450	17,450	8,312	17,450	0.00%
01021552 - 56400	Books and Periodicals	3,119	1,960	1,750	1,750	0	1,750	0.00%
Total Operating Expenses		257,998	368,226	328,380	369,152	229,978	374,930	14.18%
01021553 - 57400	Machinery and Equipment	2,300	353,123	0	57,871	23,497	0	0.00%
Total Capital Outlay		2,300	353,123	0	57,871	23,497	0	0.00%
Total Fire and Emergency Services		1,522,156	1,337,913	1,524,112	1,622,755	1,028,964	1,626,728	6.73%

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	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Public Works							
DPW Admin & Engineering							
01022051 - 51100 Salaries and Wages	305,046	267,697	331,165	331,165	256,246	330,167	(0.30%)
01022051 - 51200 Temporary Employees	1,035	0	0	0	341	0	0.00%
01022051 - 51300 Overtime	19	0	501	501	0	750	49.70%
01022051 - 52100 Health Insurance Benefit	95,546	74,465	111,648	111,648	68,912	117,225	5.00%
01022051 - 52200 FICA & Medicare Emplr Match	23,452	20,476	25,040	25,040	19,496	25,168	0.50%
01022051 - 52300 PERS Employer Contribution	68,037	70,307	90,440	90,440	52,519	98,232	8.60%
01022051 - 52400 Unemployment Insurance	1,485	1,411	1,497	1,497	1,218	1,635	9.20%
01022051 - 52500 Workers Compensation	3,824	3,981	6,518	6,518	3,543	6,928	6.30%
01022051 - 52900 Other Employee Benefits	873	653	1,229	1,229	576	1,117	(9.10%)
Total Personnel Expenses	499,316	438,990	568,038	568,038	402,852	581,222	2.32%
01022052 - 53230 Legal Services	1,686	1,612	1,000	1,000	2,846	1,000	0.00%
01022052 - 53240 Engineering/Architectural Svs	19,606	24,145	75,000	75,000	3,737	75,000	0.00%
01022052 - 53260 Training Services	3,553	1,158	7,000	7,000	3,871	7,000	0.00%
01022052 - 53300 Other Professional Svs	609	1,336	1,000	1,000	420	1,000	0.00%
01022052 - 53430 Survey Services	0	0	5,000	5,000	0	5,000	0.00%
01022052 - 54110 Water / Sewerage	1,881	1,889	1,000	1,000	1,567	1,500	50.00%
01022052 - 54210 Solid Waste	3,030	3,515	2,600	2,600	3,130	2,600	0.00%
01022052 - 54230 Custodial Services/Supplies	12,129	12,336	14,000	14,000	9,987	13,650	(2.50%)
01022052 - 54300 Repair/Maintenance Services	2,126	1,527	5,900	5,900	2,274	5,900	0.00%
01022052 - 54410 Buildings / Land Rental	38	0	0	0	0	0	0.00%
01022052 - 55310 Telephone / Fax/TV	8,688	9,689	5,000	5,000	7,785	10,000	100.00%
01022052 - 55320 Network / Internet	0	0	4,000	4,000	0	0	(100.00%)
01022052 - 55901 Advertising	888	254	300	300	0	300	0.00%
01022052 - 55903 Travel and Related Costs	7,240	9,848	15,000	15,000	0	18,000	20.00%
01022052 - 55905 Postal Services	450	1,350	1,100	1,100	330	1,100	0.00%
01022052 - 55906 Membership Dues	196	1,604	1,500	1,500	353	1,500	0.00%
01022052 - 56100 General Supplies	10,556	31,995	7,250	17,554	21,147	7,250	0.00%
01022052 - 56101 Safety Related Items	2,211	3,325	2,000	2,000	425	2,000	0.00%
01022052 - 56120 Office Supplies	5,206	5,001	9,000	9,000	4,442	8,025	(10.80%)
01022052 - 56150 Computer Hardware / Software	0	6,258	1,000	1,000	36	1,000	0.00%
01022052 - 56220 Electricity	33,557	23,843	28,000	28,000	22,851	28,000	0.00%
01022052 - 56240 Heating Oil	43,667	38,680	40,000	40,000	21,051	41,200	3.00%
01022052 - 56260 Gasoline for Vehicles	2,903	1,375	3,000	3,000	460	2,400	(20.00%)
01022052 - 56320 Business Meals	0	0	300	300	0	300	0.00%
01022052 - 56330 Food/Bev/Related Emp Apprctn	7,370	5,884	4,500	4,500	3,031	4,500	0.00%
01022052 - 56400 Books and Periodicals	447	1,529	2,500	2,500	0	1,000	(60.00%)
Total Operating Expenses	168,035	188,151	236,950	247,254	109,743	239,225	0.96%
01022053 - 57400 Machinery and Equipment	32,560	0	45,000	45,000	37,047	0	(100.00%)
Total Capital Outlay	32,560	0	45,000	45,000	37,047	0	(100.00%)
Total DPW Admin & Engineering	699,910	627,141	849,988	860,292	549,642	820,447	(3.48%)

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Public Works								
Streets and Roads								
01022251 - 51100	Salaries and Wages	883,418	816,126	952,725	952,725	723,613	902,967	(5.20%)
01022251 - 51200	Temporary Employees	34,677	33,465	36,088	36,088	0	36,088	0.00%
01022251 - 51300	Overtime	50,641	59,321	45,000	45,000	85,125	45,000	0.00%
01022251 - 52100	Health Insurance Benefit	261,273	184,774	297,730	297,730	181,366	312,600	5.00%
01022251 - 52200	FICA & Medicare Emplr Match	74,085	69,499	79,088	79,088	61,868	75,280	(4.80%)
01022251 - 52300	PERS Employer Contribution	234,653	231,195	278,107	278,107	167,756	284,644	2.40%
01022251 - 52400	Unemployment Insurance	4,379	3,328	4,351	4,351	3,500	4,721	8.50%
01022251 - 52500	Workers Compensation	27,323	32,072	39,878	39,878	26,154	42,381	6.30%
01022251 - 52900	Other Employee Benefits	4,719	4,106	6,349	6,349	3,596	6,259	(1.40%)
Total Personnel Expenses		1,575,168	1,433,886	1,739,316	1,739,316	1,252,979	1,709,940	(1.69%)
01022252 - 53260	Training Services	1,631	1,924	1,000	1,000	0	2,000	100.00%
01022252 - 53300	Other Professional Svcs	3,534	3,322	4,000	4,000	4,045	3,500	(12.50%)
01022252 - 53430	Survey Services	0	9,388	3,000	0	0	3,000	0.00%
01022252 - 54210	Solid Waste	8,014	5,678	3,000	3,000	4,080	3,000	0.00%
01022252 - 54220	Snow Plowing	0	0	0	62,000	51,898	60,000	0.00%
01022252 - 54300	Repair/Maintenance Services	17,550	4,500	4,000	0	19,925	5,000	25.00%
01022252 - 54420	Equipment Rental	0	2,500	7,000	0	0	5,000	(28.60%)
01022252 - 54500	Construction Services	0	0	10,000	0	0	5,000	(50.00%)
01022252 - 55310	Telephone / Fax/TV	667	719	1,400	1,400	997	1,400	0.00%
01022252 - 55330	Radio	0	0	2,000	0	0	1,700	(15.00%)
01022252 - 55903	Travel and Related Costs	4,431	4,069	4,000	4,000	0	5,000	25.00%
01022252 - 55907	Permit Fees	650	650	2,500	2,500	650	2,500	0.00%
01022252 - 56100	General Supplies	185,284	222,084	170,000	140,175	92,035	156,500	(7.90%)
01022252 - 56101	Safety Related Items	13,910	5,495	11,000	11,000	3,931	6,000	(45.50%)
01022252 - 56110	Sand / Gravel / Rock	352,234	273,915	217,500	217,500	216,077	217,500	0.00%
01022252 - 56120	Office Supplies	673	1,088	500	500	128	500	0.00%
01022252 - 56150	Computer Hardware / Software	1,210	0	0	0	0	0	0.00%
01022252 - 56220	Electricity (streets lights)	56,221	69,174	55,000	55,000	66,588	55,000	0.00%
01022252 - 56230	Propane	1,117	472	1,200	1,200	330	1,000	(16.70%)
01022252 - 56260	Gasoline for Vehicles	7,728	5,836	9,500	9,500	4,390	9,500	0.00%
01022252 - 56270	Diesel for Equipment	76,301	55,596	95,045	95,045	37,628	75,000	(21.10%)
01022252 - 56330	Food/Bev/Related Emp Apprctn	0	0	0	0	620	0	0.00%
Total Operating Expenses		731,156	666,411	601,645	607,820	503,321	618,100	2.74%
01022253 - 57400	Machinery and Equipment	216,813	845,776	40,000	40,000	34,987	459,187	1048.00%
Total Capital Outlay		216,813	845,776	40,000	40,000	34,987	459,187	1047.97%
Total Streets and Roads		2,523,137	2,946,073	2,380,961	2,387,136	1,791,287	2,787,227	17.06%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Public Works								
Receiving and Supply								
01022351 - 51100	Salaries and Wages	140,415	132,756	155,506	155,506	114,715	159,701	2.70%
01022351 - 51300	Overtime	1,578	3,140	2,563	2,563	11,795	3,150	22.90%
01022351 - 52100	Health Insurance Benefit	51,252	38,378	61,033	61,033	32,511	64,080	5.00%
01022351 - 52200	FICA & Medicare Emplr Match	11,903	10,386	12,090	12,090	9,678	12,457	3.00%
01022351 - 52300	PERS Employer Contribution	33,528	36,320	42,715	42,715	24,482	47,300	10.70%
01022351 - 52400	Unemployment Insurance	814	679	816	816	621	894	9.60%
01022351 - 52500	Workers Compensation	4,091	4,902	7,470	7,470	3,554	7,940	6.30%
01022351 - 52900	Other Employee Benefits	1,075	982	1,340	1,340	770	1,303	(2.80%)
Total Personnel Expenses		244,657	227,543	283,533	283,533	198,127	296,825	4.69%
01022352 - 53260	Training Services	612	0	1,200	1,200	0	1,200	0.00%
01022352 - 53300	Other Professional Svcs	575	1,006	700	700	(37)	700	0.00%
01022352 - 54300	Repair/Maintenance Services	0	0	700	700	0	700	0.00%
01022352 - 54420	Equipment Rental	1,212	1,212	1,250	1,250	1,212	1,250	0.00%
01022352 - 55310	Telephone / Fax/TV	866	846	1,000	1,000	526	1,000	0.00%
01022352 - 55903	Travel and Related Costs	0	0	1,000	1,000	0	1,000	0.00%
01022352 - 56100	General Supplies	559	2,029	2,100	2,100	801	1,800	(14.30%)
01022352 - 56101	Safety Related Items	247	692	700	700	107	700	0.00%
01022352 - 56120	Office Supplies	1,818	2,450	2,100	2,222	1,450	2,100	0.00%
01022352 - 56260	Gasoline for Vehicles	1,469	1,379	1,800	1,800	1,010	1,300	(27.80%)
01022352 - 56270	Diesel for Equipment	197	113	600	600	72	600	0.00%
Total Operating Expenses		7,555	9,726	13,150	13,272	5,142	12,350	(6.08%)
Total Receiving and Supply		252,211	237,269	296,683	296,805	203,269	309,175	4.21%

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Public Works		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Veh & Equip Maintenance								
01022851 - 51100	Salaries and Wages	410,456	385,164	429,518	429,518	375,844	431,408	0.40%
01022851 - 51200	Temporary Employees	1,415	73	0	0	0	0	0.00%
01022851 - 51300	Overtime	10,601	6,581	16,185	16,185	9,743	15,422	(4.70%)
01022851 - 52100	Health Insurance Benefit	125,410	101,664	138,014	138,014	92,170	144,607	4.80%
01022851 - 52200	FICA & Medicare Emplr Match	32,319	29,955	34,097	34,097	29,497	34,180	0.20%
01022851 - 52300	PERS Employer Contribution	101,610	106,293	121,117	121,117	79,956	132,070	9.00%
01022851 - 52400	Unemployment Insurance	2,137	1,765	1,848	1,848	1,773	2,010	8.80%
01022851 - 52500	Workers Compensation	9,706	12,229	15,557	15,557	10,212	16,534	6.30%
01022851 - 52900	Other Employee Benefits	2,354	2,036	2,881	2,881	1,616	2,822	(2.00%)
Total Personnel Expenses		696,008	645,758	759,217	759,217	600,810	779,053	2.61%
01022852 - 53260	Training Services	1,020	1,052	3,000	3,000	0	5,000	66.70%
01022852 - 53300	Other Professional Svcs	5,329	4,863	5,700	5,700	3,392	5,900	3.50%
01022852 - 54210	Solid Waste	15,183	13,413	15,000	15,000	6,257	15,000	0.00%
01022852 - 54300	Repair/Maintenance Services	1,683	1,269	14,000	32,900	15,043	10,000	(28.60%)
01022852 - 54420	Equipment Rental	4,835	0	0	0	0	0	0.00%
01022852 - 55310	Telephone / Fax/TV	96	138	1,500	1,500	844	1,500	0.00%
01022852 - 55903	Travel and Related Costs	0	1,598	3,000	3,000	0	5,000	66.70%
01022852 - 56100	General Supplies	49,446	62,214	80,000	98,075	100,504	80,000	0.00%
01022852 - 56101	Safety Related Items	8,308	5,800	7,100	7,100	6,184	7,100	0.00%
01022852 - 56120	Office Supplies	541	396	0	0	274	400	0.00%
01022852 - 56130	Machinery / Vehicle Parts	174,803	155,518	287,400	305,899	227,743	287,400	0.00%
01022852 - 56150	Computer Hardware / Software	8,617	5,347	6,545	6,545	5,725	5,364	(18.00%)
01022852 - 56230	Propane	646	278	750	750	172	750	0.00%
01022852 - 56260	Gasoline for Vehicles	3,456	3,818	3,000	3,000	2,595	3,000	0.00%
Total Operating Expenses		273,962	255,706	426,995	482,469	368,733	426,414	(0.14%)
01022853 - 57400	Machinery and Equipment	0	39,086	0	0	0	0	0.00%
Total Capital Outlay		0	39,086	0	0	0	0	0.00%
Total Veh & Equip Maintenance		969,971	940,549	1,186,212	1,241,686	969,544	1,205,467	1.62%

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		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Public Works								
Facilities Maintenance								
01022951 - 51100	Salaries and Wages	406,363	469,366	462,997	462,997	397,000	486,321	5.00%
01022951 - 51200	Temporary Employees	28,715	28,710	40,459	40,459	27,090	20,748	(48.70%)
01022951 - 51300	Overtime	23,433	21,097	13,730	13,730	12,459	22,690	65.30%
01022951 - 52100	Health Insurance Benefit	128,683	123,266	149,956	149,956	100,538	157,161	4.80%
01022951 - 52200	FICA & Medicare Emplr Match	35,076	39,692	39,576	39,576	33,397	40,528	2.40%
01022951 - 52300	PERS Employer Contribution	106,316	131,261	128,389	128,389	84,837	143,589	11.80%
01022951 - 52400	Unemployment Insurance	2,461	2,392	2,411	2,411	2,062	2,598	7.80%
01022951 - 52500	Workers Compensation	15,096	21,283	21,772	21,772	16,568	23,138	6.30%
01022951 - 52900	Other Employee Benefits	3,002	3,101	3,733	3,733	2,353	3,659	(2.00%)
Total Personnel Expenses		749,145	840,168	863,023	863,023	676,305	900,432	4.33%
01022952 - 53240	Engineering/Architectural Svs	0	0	0	0	0	3,000	0.00%
01022952 - 53260	Training Services	4,164	1,934	7,000	7,000	0	17,000	142.90%
01022952 - 53300	Other Professional Svs	10,236	39,778	8,100	8,100	5,581	9,000	11.10%
01022952 - 53420	Sampling / Testing	0	0	0	0	0	1,000	0.00%
01022952 - 53490	Other Technical Services	10,102	0	9,900	9,900	0	7,100	(28.30%)
01022952 - 54210	Solid Waste	529	784	6,285	6,285	601	6,285	0.00%
01022952 - 54300	Repair/Maintenance Services	503,329	98,270	164,500	166,995	138,334	120,100	(27.00%)
01022952 - 54420	Equipment Rental	52	0	0	0	0	0	0.00%
01022952 - 54500	Construction Services	0	0	10,000	10,000	0	15,000	50.00%
01022952 - 55310	Telephone / Fax/TV	2,409	2,021	5,000	5,000	1,484	5,000	0.00%
01022952 - 55903	Travel and Related Costs	7,562	11,953	18,200	18,200	827	20,000	9.90%
01022952 - 55906	Membership Dues	202	208	0	0	336	544	0.00%
01022952 - 56100	General Supplies	56,430	58,402	53,000	54,486	56,170	41,704	(21.30%)
01022952 - 56101	Safety Related Items	10,187	8,862	12,320	12,320	10,125	12,320	0.00%
01022952 - 56120	Office Supplies	1,139	1,372	550	550	954	550	0.00%
01022952 - 56140	Facility Maintenance Supplies	52,388	96,988	69,700	74,762	74,102	93,700	34.40%
01022952 - 56150	Computer Hardware / Software	385	1,988	2,000	2,000	0	14,000	600.00%
01022952 - 56220	Electricity	3,337	2,687	2,700	2,700	2,843	2,800	3.70%
01022952 - 56230	Propane	477	729	500	500	1,092	550	10.00%
01022952 - 56260	Gasoline for Vehicles	8,704	7,858	7,725	7,725	4,672	8,000	3.60%
01022952 - 56270	Diesel for Equipment	13	19	0	0	33	1,000	0.00%
01022952 - 56400	Books and Periodicals	55	0	500	500	0	500	0.00%
Total Operating Expenses		671,700	333,851	377,980	387,023	297,153	379,153	0.31%
01022953 - 57400	Machinery and Equipment	0	108,675	26,500	26,500	26,400	0	(100.00%)
Total Capital Outlay		0	108,675	26,500	26,500	26,400	0	(100.00%)
Total Facilities Maintenance		1,420,845	1,282,694	1,267,503	1,276,546	999,858	1,279,585	0.95%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Parks, Culture & Recreation								
PCR Administration								
01023151 - 51100	Salaries and Wages	122,599	120,866	130,201	130,201	106,609	134,047	3.00%
01023151 - 52100	Health Insurance Benefit	28,522	20,946	29,773	29,773	18,485	31,260	5.00%
01023151 - 52200	FICA & Medicare Emplr Match	9,400	9,260	9,960	9,960	8,173	10,255	3.00%
01023151 - 52300	PERS Employer Contribution	29,529	33,653	36,691	36,691	22,706	40,737	11.00%
01023151 - 52400	Unemployment Insurance	434	382	399	399	390	436	9.30%
01023151 - 52500	Workers Compensation	364	320	473	473	274	504	6.60%
01023151 - 52900	Other Employee Benefits	49	49	49	49	40	40	(18.40%)
Total Personnel Expenses		190,896	185,476	207,546	207,546	156,677	217,279	4.69%
01023152 - 53260	Training Services	1,128	1,727	1,400	1,400	0	1,400	0.00%
01023152 - 53300	Other Professional Svcs	2,199	1,230	8,000	8,000	140	8,000	0.00%
01023152 - 55310	Telephone / Fax/TV	6,659	6,132	8,000	8,000	5,040	8,000	0.00%
01023152 - 55901	Advertising	378	1,500	1,000	1,000	1,500	1,000	0.00%
01023152 - 55902	Printing and Binding	6,055	4,642	8,500	8,500	0	8,500	0.00%
01023152 - 55903	Travel and Related Costs	10,426	10,692	13,000	13,000	728	13,000	0.00%
01023152 - 55906	Membership Dues	850	1,182	1,500	1,500	875	1,500	0.00%
01023152 - 55907	Permit Fees	0	0	0	0	0	800	0.00%
01023152 - 56100	General Supplies	37	137	0	0	0	0	0.00%
01023152 - 56101	Safety Related Items	17	0	0	0	298	0	0.00%
01023152 - 56120	Office Supplies	25	0	50	50	0	50	0.00%
01023152 - 56260	Gasoline for Vehicles	1,555	1,503	2,500	2,500	943	2,500	0.00%
01023152 - 56320	Business Meals	198	0	150	150	0	150	0.00%
01023152 - 56330	Food/Bev/Related Emp Apprctn	3,941	4,833	3,500	3,500	1,674	3,500	0.00%
Total Operating Expenses		33,468	33,579	47,600	47,600	11,198	48,400	1.68%
Total PCR Administration		224,365	219,055	255,146	255,146	167,875	265,679	4.13%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Parks, Culture & Recreation								
Recreation Programs								
01023251 - 51100	Salaries and Wages	254,683	261,587	317,377	317,377	256,552	328,210	3.40%
01023251 - 51200	Temporary Employees	16,668	28,807	30,000	30,000	12,150	30,000	0.00%
01023251 - 51300	Overtime	23,919	11,421	22,000	22,000	10,026	22,000	0.00%
01023251 - 52100	Health Insurance Benefit	118,349	96,076	148,865	148,865	88,041	156,300	5.00%
01023251 - 52200	FICA & Medicare Emplr Match	22,588	23,081	27,683	27,683	21,410	29,087	5.10%
01023251 - 52300	PERS Employer Contribution	69,891	73,201	92,693	92,693	49,368	101,868	9.90%
01023251 - 52400	Unemployment Insurance	2,082	2,002	2,244	2,244	1,860	2,480	10.50%
01023251 - 52500	Workers Compensation	3,244	3,645	5,864	5,864	3,136	6,233	6.30%
01023251 - 52900	Other Employee Benefits	147	147	245	245	160	200	(18.40%)
Total Personnel Expenses		511,571	499,967	646,971	646,971	442,703	676,378	4.55%
01023252 - 53260	Training Services	1,492	1,328	2,000	2,000	0	2,000	0.00%
01023252 - 53300	Other Professional Svcs	27,580	15,305	20,340	20,340	1,419	20,340	0.00%
01023252 - 55903	Travel and Related Costs	24,724	3,625	21,000	21,000	0	21,000	0.00%
01023252 - 55908	Employee Moving Costs	1,503	0	0	0	1,142	0	0.00%
01023252 - 56100	General Supplies	55,923	60,335	65,000	66,238	34,141	65,000	0.00%
01023252 - 56101	Safety Related Items	0	236	200	200	0	200	0.00%
01023252 - 56120	Office Supplies	0	0	0	0	249	0	0.00%
01023252 - 56150	Computer Hardware / Software	173	174	180	180	3,011	180	0.00%
01023252 - 56310	Food / Bev & Related for Progs	17,579	15,811	19,500	19,615	4,945	19,500	0.00%
01023252 - 56330	Food/Bev/Related Emp Apprctn	468	418	200	200	742	200	0.00%
Total Operating Expenses		129,440	97,232	128,420	129,774	45,649	128,420	0.00%
Total Recreation Programs		641,010	597,199	775,391	776,745	488,352	804,798	3.79%

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					Budget	Budget			Budget
Parks, Culture & Recreation									
Community Center Operations									
01023351 - 51100	Salaries and Wages		278,551	274,279	344,742	344,742	261,804	359,672	4.30%
01023351 - 51300	Overtime		4,939	7,975	20,000	20,000	3,206	20,000	0.00%
01023351 - 52100	Health Insurance Benefit		115,529	93,931	148,865	148,865	89,232	156,300	5.00%
01023351 - 52200	FICA & Medicare Emplr Match		21,917	21,581	28,476	28,476	20,273	29,044	2.00%
01023351 - 52300	PERS Employer Contribution		56,384	63,602	78,746	78,746	41,355	85,504	8.60%
01023351 - 52400	Unemployment Insurance		2,469	2,386	2,896	2,896	2,108	3,055	5.50%
01023351 - 52500	Workers Compensation		633	727	1,287	1,287	584	1,369	6.40%
01023351 - 52900	Other Employee Benefits		196	196	245	245	200	200	(18.40%)
Total Personnel Expenses			480,619	464,676	625,257	625,257	418,762	655,144	4.78%
01023352 - 53260	Training Services		239	748	1,000	1,000	375	1,000	0.00%
01023352 - 53300	Other Professional Svcs		16,984	110	1,000	7,416	4,874	1,000	0.00%
01023352 - 54110	Water / Sewerage		6,815	8,837	15,600	15,600	3,542	15,600	0.00%
01023352 - 54210	Solid Waste		8,771	7,486	13,600	13,600	6,359	13,600	0.00%
01023352 - 54230	Custodial Services/Supplies		68,131	66,886	74,000	74,155	48,848	74,000	0.00%
01023352 - 54300	Repair/Maintenance Services		2,780	8,005	3,500	3,500	379	3,500	0.00%
01023352 - 54410	Buildings / Land Rental		4,147	3,240	4,200	4,200	3,924	4,200	0.00%
01023352 - 55310	Telephone / Fax/TV		9,851	11,888	10,000	10,000	10,749	10,000	0.00%
01023352 - 55903	Travel and Related Costs		2,351	8,602	8,500	8,500	0	8,500	0.00%
01023352 - 55904	Banking / Credit Card Fees		7,069	5,830	7,000	7,000	2,986	7,000	0.00%
01023352 - 55905	Postal Services		(137)	50	90	90	200	90	0.00%
01023352 - 55907	Permit Fees		1,202	380	1,500	1,500	380	1,500	0.00%
01023352 - 56100	General Supplies		25,380	20,304	56,500	91,198	49,489	48,000	(15.00%)
01023352 - 56101	Safety Related Items		0	0	3,500	3,500	798	3,500	0.00%
01023352 - 56120	Office Supplies		8,726	3,666	6,000	6,020	6,213	6,000	0.00%
01023352 - 56150	Computer Hardware / Software		891	172	0	0	897	1,000	0.00%
01023352 - 56160	Uniforms		1,213	2,112	0	0	0	1,000	0.00%
01023352 - 56220	Electricity		82,373	62,549	75,000	75,000	57,603	75,000	0.00%
01023352 - 56240	Heating Oil		58,735	56,835	70,000	70,000	42,107	70,000	0.00%
01023352 - 56330	Food/Bev/Related Emp Apprctn		0	0	200	200	110	200	0.00%
01023352 - 56450	Grants (Supplies)		424	0	0	0	0	0	0.00%
Total Operating Expenses			305,947	267,699	351,190	392,479	239,832	344,690	(1.85%)
01023353 - 57300	Improvements & Infrastructure		31,422	0	0	39,737	53,499	50,000	0.00%
Total Capital Outlay			31,422	0	0	39,737	53,499	50,000	0.00%
Total Community Center Operations			817,988	732,375	976,447	1,057,473	712,092	1,049,834	7.52%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Parks, Culture & Recreation								
Library								
01023451 - 51100	Salaries and Wages	277,498	277,295	315,724	315,724	257,068	344,188	9.00%
01023451 - 51200	Temporary Employees	1,998	9,473	10,530	10,530	5,928	10,530	0.00%
01023451 - 51300	Overtime	4,420	2,818	8,000	8,000	2,054	8,000	0.00%
01023451 - 52100	Health Insurance Benefit	104,365	84,915	119,092	119,092	72,257	125,040	5.00%
01023451 - 52200	FICA & Medicare Emplr Match	21,728	22,144	25,569	25,569	20,276	27,748	8.50%
01023451 - 52300	PERS Employer Contribution	57,750	63,626	74,936	74,936	45,040	82,783	10.50%
01023451 - 52400	Unemployment Insurance	2,142	2,079	2,241	2,241	1,783	2,402	7.20%
01023451 - 52500	Workers Compensation	631	750	1,108	1,108	609	1,179	6.40%
01023451 - 52900	Other Employee Benefits	196	196	196	196	160	160	(18.40%)
Total Personnel Expenses		470,728	463,296	557,396	557,396	405,176	602,030	8.01%
01023452 - 53260	Training Services	888	0	1,800	1,800	1,399	1,600	(11.10%)
01023452 - 53300	Other Professional Svcs	150	1,061	600	600	0	600	0.00%
01023452 - 54110	Water / Sewerage	1,526	1,670	1,920	1,920	873	1,920	0.00%
01023452 - 54210	Solid Waste	4,018	4,297	4,900	4,900	3,600	4,900	0.00%
01023452 - 54230	Custodial Services/Supplies	35,967	35,059	37,000	37,000	28,959	37,000	0.00%
01023452 - 54300	Repair/Maintenance Services	0	986	1,500	1,500	1,313	1,500	0.00%
01023452 - 55310	Telephone / Fax/TV	2,913	2,977	3,500	3,500	2,539	3,500	0.00%
01023452 - 55320	Network / Internet	4,800	4,800	7,400	7,400	6,000	7,400	0.00%
01023452 - 55902	Printing and Binding	0	0	500	500	0	500	0.00%
01023452 - 55903	Travel and Related Costs	5,724	439	12,450	12,450	0	10,500	(15.70%)
01023452 - 55905	Postal Services	(3,945)	3,486	3,350	3,350	2,040	3,350	0.00%
01023452 - 55906	Membership Dues	655	802	1,500	1,500	625	1,500	0.00%
01023452 - 55907	Permit Fees	909	439	450	450	439	500	11.10%
01023452 - 56100	General Supplies	13,363	7,649	14,000	14,065	10,034	14,000	0.00%
01023452 - 56101	Safety Related Items	0	155	2,500	2,500	1,167	500	(80.00%)
01023452 - 56120	Office Supplies	6,699	2,470	8,500	11,465	8,982	8,500	0.00%
01023452 - 56150	Computer Hardware / Software	384	524	3,000	3,000	6,023	3,000	0.00%
01023452 - 56220	Electricity	30,818	19,285	30,000	30,000	17,703	30,000	0.00%
01023452 - 56240	Heating Oil	14,833	16,044	15,400	15,400	11,575	15,400	0.00%
01023452 - 56310	Food/Bev/Related for Programs	1,758	553	2,000	2,000	0	2,000	0.00%
01023452 - 56330	Food/Bev/Related Emp Apprctn	595	52	500	500	0	500	0.00%
01023452 - 56400	Books and Periodicals	52,176	43,611	62,620	70,637	38,203	66,720	6.50%
01023452 - 56451	Grants - Telecommunications	74,948	74,948	112,600	112,600	88,800	106,560	(5.40%)
01023452 - 56452	Grants-Circulating Materials	13,000	13,000	13,000	13,000	12,436	13,000	0.00%
01023452 - 56453	Grants-Travel	2,218	1,060	3,700	3,700	0	3,700	0.00%
Total Operating Expenses		264,398	235,368	344,690	355,736	242,710	338,650	(1.75%)
Total Library		735,127	698,663	902,086	913,132	647,886	940,680	4.28%

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			FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
			Actual	Actual	Original	Revised	YTD	Budget	Original
					Budget	Budget			Budget
Parks, Culture & Recreation									
Aquatics Center									
01023551 - 51100	Salaries and Wages		218,762	206,834	239,865	239,865	195,736	246,245	2.70%
01023551 - 51200	Temporary employees		700	1,088	0	0	1,407	0	0.00%
01023551 - 51300	Overtime		6,592	5,995	5,000	5,000	3,639	2,500	(50.00%)
01023551 - 52100	Health Insurance Benefit		52,066	55,755	89,319	89,319	51,776	93,780	5.00%
01023551 - 52200	FICA & Medicare Emplr Match		17,293	16,363	18,732	18,732	15,360	19,026	1.60%
01023551 - 52300	PERS Employer Contribution		28,335	37,596	47,182	47,182	27,431	52,059	10.30%
01023551 - 52400	Unemployment Insurance		2,008	1,856	1,937	1,937	1,574	2,046	5.60%
01023551 - 52500	Workers Compensation		7,183	8,896	12,393	12,393	7,424	13,171	6.30%
01023551 - 52900	Other employee benefits		49	98	147	147	120	120	(18.40%)
Total Personnel Expenses			332,989	334,481	414,575	414,575	304,467	428,947	3.47%
01023552 - 53260	Training Services		6,882	3,049	7,000	7,000	2,330	7,000	0.00%
01023552 - 53300	Other Professional Svcs		807	1,870	3,500	3,500	4,072	3,500	0.00%
01023552 - 53420	Sampling / Testing		600	0	600	600	0	600	0.00%
01023552 - 54210	Solid Waste		27	28	0	0	28	0	0.00%
01023552 - 54230	Custodial Services/Supplies		1,203	1,759	1,600	1,600	2,220	1,600	0.00%
01023552 - 55310	Telephone and Fax/TV		966	932	1,200	1,200	795	1,200	0.00%
01023552 - 55903	Travel and Related Costs		0	0	8,000	8,000	0	8,000	0.00%
01023552 - 55906	Membership dues		0	0	500	500	0	500	0.00%
01023552 - 56100	General supplies		28,476	26,935	28,000	48,158	49,642	26,000	(7.10%)
01023552 - 56101	Safety Related Items		2,381	480	1,500	1,500	623	1,500	0.00%
01023552 - 56115	Chemicals		11,928	10,689	12,000	12,000	21,739	14,000	16.70%
01023552 - 56120	Office Supplies		1,753	1,835	1,800	1,800	667	1,800	0.00%
01023552 - 56150	Computer Hardware / Software		1,115	1,164	2,000	2,000	134	2,000	0.00%
01023552 - 56160	Uniforms		873	1,088	1,500	1,500	792	1,500	0.00%
01023552 - 56310	Food/Bev/Related for Programs		2,926	2,112	3,000	3,000	365	3,000	0.00%
01023552 - 56330	Food/Bev/Related Emp Apprctn		365	792	800	800	691	800	0.00%
Total Operating Expenses			60,303	52,733	73,000	93,158	84,098	73,000	0.00%
Total Aquatics Center			393,292	387,213	487,575	507,733	388,565	501,947	2.95%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Parks, Culture & Recreation								
Parks								
01023652 - 54110	Water / Sewerage	13,469	9,264	9,500	9,500	11,342	9,500	0.00%
01023652 - 54210	Solid Waste	2,106	1,993	2,100	2,100	1,709	2,100	0.00%
01023652 - 54410	Buildings/Land Rental	18,500	19,500	18,500	18,500	20,500	21,500	16.20%
01023652 - 56100	General Supplies	2,890	3,003	3,400	5,376	5,596	3,400	0.00%
01023652 - 56220	Electricity	3,136	2,035	6,000	6,000	1,493	6,000	0.00%
Total Operating Expenses		40,101	35,796	39,500	41,476	40,639	42,500	7.59%
Total Parks		40,101	35,796	39,500	41,476	40,639	42,500	7.59%

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		FY2019	FY2020	FY2021	FY2021	FY2021	Adopted	% Chg
		Actual	Actual	Original	Revised	YTD	Budget	Original
				Budget	Budget			Budget
Other Expenses								
Grants to Non-Profits								
01029154 - 58410	IFHS Medical Programs	500,000	0	0	0	0	0	0.00%
01029154 - 58420	IFHS Mental Health Programs	180,000	180,000	161,260	161,260	147,822	151,748	(5.90%)
01029154 - 58430	USAFV Domestic Violence Shelte	223,984	238,985	252,457	252,457	231,419	252,457	0.00%
01029154 - 58440	Unalaska Seniors	55,000	57,467	65,000	65,000	59,583	65,000	0.00%
01029154 - 58450	Unalaska Community Brdcstng	96,600	108,642	106,350	126,350	117,488	106,350	0.00%
01029154 - 58460	Museum of the Aleutians	308,146	317,813	317,813	347,813	321,329	317,813	0.00%
01029154 - 58470	Aleutians Arts Council	10,000	10,000	15,000	15,000	9,500	0	(100.00%)
01029154 - 58475	UAF Alaska Sea Grant	0	13,508	14,728	14,728	14,728	0	(100.00%)
01029154 - 58479	Qawalangin Culture Camp	0	0	24,000	24,000	0	39,000	62.50%
01029154 - 58480	Qawalangin Tribe/APIA	24,000	24,000	0	0	24,000	60,000	0.00%
01029154 - 58481	APIA	120,500	205,350	145,000	145,000	132,917	142,000	(2.10%)
01029154 - 58483	ROSSIA	50,000	100,000	0	0	0	0	0.00%
Total Other Expenses		1,568,230	1,255,764	1,101,608	1,151,608	1,058,784	1,134,368	2.97%
Total Grants to Non-Profits		1,568,230	1,255,764	1,101,608	1,151,608	1,058,784	1,134,368	2.97%

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Other Expenses	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Education							
01029254 - 58600 School Support	4,114,825	4,331,956	4,344,274	4,344,274	3,982,255	4,699,189	8.20%
Total Other Expenses	4,114,825	4,331,956	4,344,274	4,344,274	3,982,255	4,699,189	8.17%
Total Education	4,114,825	4,331,956	4,344,274	4,344,274	3,982,255	4,699,189	8.17%

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Other Expenses	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Debt Service							
01029354 - 59100 Interest Expense	48,313	7,700	0	0	0	0	0.00%
01029354 - 59200 Principal Payment	910,000	385,000	0	0	0	0	0.00%
Total Other Expenses	958,313	392,700	0	0	0	0	0.00%
Total Debt Service	958,313	392,700	0	0	0	0	0.00%

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	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Transfers Out							
01029854 - 59920 Transfers To Govt Capt Project	2,578,047	9,980,668	1,104,658	1,604,658	1,604,658	1,896,013	71.60%
01029854 - 59930 Transfers To Enterprise Oper	0	158,000	0	0	0	0	0.00%
01029854 - 59940 Transfers To Enterpr Capt Proj	495,006	1,313,242	0	0	0	3,494,500	0.00%
Total Other Expenses	3,073,053	11,451,909	1,104,658	1,604,658	1,604,658	5,390,513	387.98%
Total Transfers Out	3,073,053	11,451,909	1,104,658	1,604,658	1,604,658	5,390,513	387.98%
General Fund Expenditures Total	29,156,731	35,633,462	29,092,071	29,957,647	22,203,231	34,794,007	16.14%

City of Unalaska
FY2022 Special Revenue Funds Budget Summary
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	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
1% Sales Tax Special Revenue							
REVENUES							
11010040 - 41310 1% Capital Sales tax	3,629,169	3,546,641	2,666,667	2,666,667	2,238,162	3,000,000	12.50%
11029954 - 49900 Appropriated Fund Balance	0	0	0	0	0	1,860,000	0.00%
Total Revenues	3,629,169	3,546,641	2,666,667	2,666,667	2,238,162	4,860,000	82.25%
EXPENDITURES							
11029954 - 59900 Transfers To General Fund	1,200,000	0	0	0	0	0	0.00%
11029954 - 59920 Transfers To Govt Capt Pro	0	3,201,662	862,135	862,135	862,135	1,000,000	15.99%
11029954 - 59930 Transfers To Proprietary O	1,148,633	1,042,870	1,009,265	1,009,265	1,009,265	0	(100.00)%
11029954 - 59940 Transfers To Enterpr Capt	0	0	0	0	0	3,860,000	0.00%
Total Expenditures	2,348,633	4,244,532	1,871,400	1,871,400	1,871,400	4,860,000	159.70%
1% Sales Tax Special Revenue Fund Net	1,280,536	(697,891)	795,267	795,267	366,762	0	

Bed Tax Special Revenue

REVENUES							
12010040 - 41420 City Bed Tax	155,026	166,311	125,000	125,000	58,369	125,000	0.00%
12010040 - 41942 City Bed Tax Penalty / Int	0	0	0	0	24	0	0.00%
12010049 - 49900 Appropriated Fund Balance	0	0	85,000	85,000	0	85,000	0.00%
Total Revenues	155,026	166,311	210,000	210,000	58,394	210,000	0.00%
EXPENDITURES							
12029154 - 58490 Unalaska CVB	200,000	200,000	210,000	210,000	192,500	210,000	0.00%
Total Expenditures	200,000	200,000	210,000	210,000	192,500	210,000	0.00%
Bed Tax Special Revenue Fund Net	(44,974)	(33,689)	0	0	(134,106)	0	

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FY2022 Proprietary Funds Budget Summary
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	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Electric Proprietary							
REVENUES							
Intergovernmental	106,581	214,965	166,978	166,978	19,850	166,978	0.00%
Charges for Services	18,041,248	16,488,294	15,780,484	15,780,484	9,350,864	11,487,017	(27.21%)
Non-recurring Revenues	0	5,000	3,683,132	3,780,132	0	4,577,717	24.29%
Total Revenues	18,147,829	16,708,258	19,630,594	19,727,594	9,370,714	16,231,712	(20.94%)
EXPENDITURES							
Utility Administration	5,390,303	4,660,048	6,024,378	6,121,413	4,408,582	5,838,170	(3.09%)
Electric Production	10,375,945	9,646,241	9,995,690	10,006,537	6,113,907	8,212,923	(17.84%)
Electric Line Repair & Maint	848,879	934,448	1,348,509	1,520,472	599,169	1,265,930	(6.12%)
Transfers Out	1,095,640	3,134,692	2,052,338	2,052,338	2,052,338	715,000	(65.16%)
Veh & Equip Maintenance	55,380	35,494	64,393	64,919	21,327	65,990	2.48%
Facilities Maintenance	63,163	89,530	145,286	147,063	60,698	133,699	(7.98%)
Total Expenditures	17,829,310	18,500,454	19,630,594	19,912,743	13,256,021	16,231,712	(20.94%)
Electric Proprietary Fund Net	318,519	(1,792,196)	0	(185,150)	(3,885,307)	0	
Water Proprietary							
REVENUES							
Intergovernmental	13,868	63,753	80,745	80,745	0	80,745	0.00%
Charges for Services	2,704,108	2,623,908	2,610,839	2,610,839	2,228,873	2,482,312	(4.92%)
Non-recurring Revenues	0	4,300	993,058	1,160,088	0	2,998,957	201.99%
Total Revenues	2,717,976	2,691,961	3,684,642	3,851,672	2,228,873	5,562,014	33.75%
EXPENDITURES							
Utility Administration	1,716,321	1,716,816	1,824,339	1,824,375	1,377,636	1,851,066	1.46%
Water Operations	1,028,367	1,147,743	1,659,817	1,710,763	976,280	1,693,106	2.01%
Transfers Out	200,000	2,947,031	100,000	259,735	259,735	1,915,500	1815.50%
Veh & Equip Maintenance	26,240	26,226	39,850	39,850	20,067	40,786	2.35%
Facilities Maintenance	58,332	67,297	60,635	61,134	55,691	61,556	1.52%
Total Expenditures	3,029,261	5,905,113	3,684,641	3,895,857	2,689,408	5,562,014	33.75%
Water Proprietary Fund Net	(311,284)	(3,213,152)	0	(44,185)	(460,536)	0	
Wastewater Proprietary							
REVENUES							
Intergovernmental	12,080	53,818	40,462	40,462	0	40,462	0.00%
Charges for Services	2,441,712	2,465,585	2,607,950	2,607,950	1,980,590	2,412,344	(7.50%)
Assessments	63	0	0	0	0	0	0.00%
Non-recurring Revenues	0	0	1,090,941	1,151,767	0	1,892,018	73.43%
Total Revenues	2,453,855	2,519,404	3,739,353	3,800,179	1,980,590	4,344,824	13.94%
EXPENDITURES							
Utility Administration	1,931,220	1,907,226	2,031,168	2,031,204	1,452,313	2,056,035	1.22%
Wastewater Operations	1,510,856	1,578,097	2,626,295	2,733,167	1,251,965	2,149,606	(18.15%)
Transfers Out	669,477	0	0	0	0	43,000	0.00%
Veh & Equip Maintenance	16,760	22,878	29,960	29,960	12,470	30,691	2.44%
Facilities Maintenance	59,068	84,929	61,195	61,694	29,427	65,492	7.02%
Total Expenditures	4,187,381	3,593,130	4,748,618	4,856,025	2,746,174	4,344,824	(9.29%)
Transfers In	1,032,021	998,248	1,009,265	1,009,265	1,009,265	0	(100.00%)
Wastewater Proprietary Fund Net	(701,506)	(75,478)	0	(46,581)	243,680	0	

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	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Solid Waste Proprietary							
REVENUES							
Intergovernmental	13,072	48,708	37,969	37,969	0	37,969	0.00%
Charges for Services	2,357,326	2,470,460	2,562,531	2,562,531	2,024,857	2,347,730	(8.38%)
Non-recurring Revenues	200	(7,375)	1,540,288	1,540,288	0	2,980,221	93.48%
Total Revenues	2,370,598	2,511,793	4,140,788	4,140,788	2,024,857	5,365,920	22.83%
EXPENDITURES							
Utility Administration	1,553,003	1,805,287	1,707,049	1,707,085	1,303,805	1,699,080	(0.47%)
Solid Waste Operations	1,458,419	1,462,471	2,102,980	2,156,345	827,242	2,244,539	6.73%
Transfers Out	0	(209,914)	100,000	100,000	100,000	1,171,100	1071.10%
Veh & Equip Maintenance	54,888	53,441	142,935	142,935	45,057	147,407	3.13%
Facilities Maintenance	90,502	46,611	87,824	88,323	55,808	103,795	18.19%
Total Expenditures	3,156,812	3,157,896	4,140,788	4,194,687	2,331,912	5,365,921	22.83%
Transfers In	116,612	44,622	0	0	0	0	0.00%
Solid Waste Proprietary Fund Net	(669,602)	(601,481)	0	(53,899)	(307,056)	0	
Ports & Harbors Proprietary							
REVENUES							
Intergovernmental	80,574	162,936	485,831	485,831	0	63,971	(86.83%)
Charges for Services	6,557,217	6,921,195	8,227,891	8,227,891	5,131,329	8,587,891	4.38%
Investment Income	51,807	29,728	0	0	0	0	0.00%
Non-recurring Revenues	0	0	2,086,149	2,111,149	0	7,402,629	254.85%
Total Revenues	6,689,598	7,113,859	10,799,871	10,824,871	5,131,329	16,054,491	32.73%
EXPENDITURES							
Harbor Office	6,194,870	6,584,090	8,124,639	8,124,639	5,223,571	7,299,689	(10.15%)
Unalaska Marine Center	1,001,789	1,026,380	1,095,318	1,095,321	801,422	1,087,207	(0.74%)
Spit & Light Cargo Docks	520,849	511,423	527,369	527,369	442,199	545,262	3.39%
Ports Security	27,617	24,621	73,339	73,339	6,007	68,855	(6.11%)
CEM Small Boat Harbor	677,712	664,836	689,532	689,532	565,938	701,825	1.78%
Bobby Storrs Small Boat Harbor	106,761	110,851	185,660	190,910	101,995	189,808	2.23%
Transfers Out	4,856,640	618,442	0	0	0	6,045,000	0.00%
Veh & Equip Maintenance	45,246	50,587	63,025	63,025	43,014	64,429	2.23%
Facilities Maintenance	34,913	29,371	40,989	66,488	46,958	52,415	27.88%
Total Expenditures	13,466,397	9,620,601	10,799,870	10,830,622	7,231,104	16,054,491	32.73%
Ports & Harbors Proprietary Fund	(6,776,799)	(2,506,742)	0	(5,751)	(2,099,775)	0	
Airport Proprietary							
REVENUES							
Intergovernmental	1,932	8,481	6,841	6,841	0	6,841	0.00%
Charges for Services	489,482	485,446	553,500	553,500	365,394	553,500	0.00%
Non-recurring Revenues	0	0	200,838	200,838	0	263,224	31.06%
Total Revenues	491,414	493,927	761,179	761,179	365,394	823,565	7.58%
EXPENDITURES							
Airport Admin/Operations	601,590	549,852	592,175	592,175	464,624	617,801	4.33%
Facilities Maintenance	76,270	83,360	169,004	171,669	71,011	205,764	21.75%
Total Expenditures	677,860	633,212	761,179	763,843	535,636	823,565	7.58%
Transfers In	0	158,000	0	0	0	0	0.00%
Airport Proprietary Fund Net	(186,446)	18,715	0	(2,665)	(170,241)	0	

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	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Housing Proprietary							
REVENUES							
Intergovernmental	2,042	6,444	5,668	5,668	0	5,668	0.00%
Charges for Services	250,292	234,735	248,500	248,500	208,724	248,500	0.00%
Non-recurring Revenues	0	0	322,766	322,766	0	341,198	5.71%
Total Revenues	252,334	241,179	576,933	576,933	208,724	595,366	3.10%
EXPENDITURES							
Housing Admin & Operating	318,660	342,331	369,685	369,685	264,986	379,702	2.71%
Facilities Maintenance	144,129	97,047	207,248	209,652	146,765	215,664	4.06%
Total Expenditures	462,789	439,378	576,933	579,337	411,751	595,366	3.10%
Housing Proprietary Fund Net	(210,455)	(198,199)	0	(2,404)	(203,027)	0	

City of Unalaska
FY2022 Electric Budget Summary
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Electric Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
REVENUES							
Intergovernmental	106,581	214,965	166,978	166,978	19,850	166,978	0.00%
Charges for Services	18,041,248	16,488,294	15,780,484	15,780,484	9,350,864	11,487,017	(27.21%)
Non-recurring Revenues	0	5,000	3,683,132	3,780,132	0	4,577,717	24.29%
Total Revenues	18,147,829	16,708,258	19,630,594	19,727,594	9,370,714	16,231,712	(20.94%)
EXPENDITURES							
Utility Administration	5,390,303	4,660,048	6,024,378	6,121,413	4,408,582	5,838,170	(3.09%)
Electric Production	10,375,945	9,646,241	9,995,690	10,006,537	6,113,907	8,212,923	(17.84%)
Electric Line Repair & Maint	848,879	934,448	1,348,509	1,520,472	599,169	1,265,930	(6.12%)
Transfers Out	1,095,640	3,134,692	2,052,338	2,052,338	2,052,338	715,000	(65.16%)
Veh & Equip Maintenance	55,380	35,494	64,393	64,919	21,327	65,990	2.48%
Facilities Maintenance	63,163	89,530	145,286	147,063	60,698	133,699	(7.98%)
Total Expenditures	17,829,310	18,500,454	19,630,594	19,912,743	13,256,021	16,231,712	(20.94%)
Electric Proprietary Fund Net	318,519	(1,792,196)	0	(185,150)	(3,885,307)	0	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	759,772	431,697	0	4,646,701	5,838,170	35.97%
Electric Production	1,493,748	6,719,175	0	0	8,212,923	50.60%
Electric Line Repair & Maint	1,023,410	242,520	0	0	1,265,930	7.80%
Veh & Equip Maintenance	48,490	17,500	0	0	65,990	0.41%
Facilities Maintenance	71,199	62,500	0	0	133,699	0.82%
Total Operating Expenditures	3,396,619	7,473,392	0	4,646,701	15,516,712	
Transfers Out	0	0	0	715,000	715,000	4.40%
	0	0	0	715,000	715,000	

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Electric Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Intergovernmental							
50015041 - 42195 Misc. Fed Operating Grants	73,349	73,623	73,505	73,505	19,850	73,505	0.00%
50015041 - 42355 PERS Nonemployer Contributions	33,232	141,342	93,473	93,473	0	93,473	0.00%
Total Intergovernmental	106,581	214,965	166,978	166,978	19,850	166,978	0.00%
Charges for Services							
50015042 - 44110 Residential Elec Consumption	692,745	742,626	670,839	670,839	693,421	733,025	9.27%
50015042 - 44111 Residential COPA	638,845	525,443	548,540	548,540	352,873	408,503	(25.53%)
50015042 - 44120 Small Gen Serv Consumption	585,527	586,487	719,350	719,350	480,995	565,797	(21.35%)
50015042 - 44121 Small Gen Serv COPA	566,769	450,235	652,008	652,008	286,191	436,645	(33.03%)
50015042 - 44130 Large Gen Serv Consumption	769,294	772,276	1,211,115	1,211,115	605,094	714,453	(41.01%)
50015042 - 44131 Large Gen Serv Demand	101,240	91,592	176,243	176,243	64,278	87,851	(50.15%)
50015042 - 44132 Large Gen Serv Power Factor	9,150	7,995	12,785	12,785	19,268	13,115	2.58%
50015042 - 44133 Large Gen Serv COPA	891,110	714,239	1,366,448	1,366,448	409,598	673,942	(50.68%)
50015042 - 44140 Industrial Serv Consumption	5,426,438	5,468,799	3,805,399	3,805,399	3,066,581	3,138,980	(17.51%)
50015042 - 44141 Industrial Serv Demand	915,602	822,518	702,359	702,359	485,265	649,477	(7.53%)
50015042 - 44142 Industrial Serv Power Factor	34,917	28,479	30,918	30,918	144,889	35,960	16.31%
50015042 - 44143 Industrial Serv COPA	6,618,312	5,617,635	5,196,263	5,196,263	2,459,239	3,617,269	(30.39%)
50015042 - 44150 Street Lights	39,239	39,652	33,545	33,545	32,665	38,502	14.78%
50015042 - 44160 PCE Assistance	678,950	567,493	627,396	627,396	242,209	361,411	(42.40%)
50015042 - 44170 Other Services	395	7,108	8,100	8,100	4,201	3,515	(56.60%)
50015042 - 44180 Late Fees	14,193	8,551	19,176	19,176	4,095	8,572	(55.30%)
50015042 - 47110 Interest Revenue	58,520	37,165	0	0	0	0	0.00%
Total Charges for Services	18,041,248	16,488,294	15,780,484	15,780,484	9,350,864	11,487,017	(27.21%)
Non-recurring Revenues							
50015049 - 49400 Gain-loss on Sale of Fixed Ass	0	5,000	0	0	0	0	0.00%
50015049 - 49910 Bdgtd Use of Unrest. Net Asset	0	0	3,683,132	3,780,132	0	4,577,717	24.29%
Total Non-recurring Revenues	0	5,000	3,683,132	3,780,132	0	4,577,717	24.29%
Electric Fund Total Revenues	18,147,829	16,708,258	19,630,594	19,727,594	9,370,714	16,231,712	(17.31%)

City of Unalaska
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Expenditures
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Electric Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Utility Administration							
50024051 - 51100 Salaries and Wages	356,717	397,104	429,514	429,514	340,212	432,666	0.73%
50024051 - 51200 Temporary Employees	3,099	808	3,891	3,891	137	4,292	10.31%
50024051 - 51300 Overtime	836	1,293	1,817	1,817	4,472	1,990	9.52%
50024051 - 52100 Health Insurance Benefit	120,566	95,600	140,849	140,849	83,839	147,873	4.99%
50024051 - 52200 FICA & Medicare Emplr Match	27,228	29,683	32,240	32,240	25,676	32,888	2.01%
50024051 - 52300 PERS Employer Contribution	24,023	(427,654)	116,231	116,231	68,439	126,814	9.11%
50024051 - 52400 Unemployment Insurance	1,946	1,820	1,928	1,928	1,541	2,107	9.28%
50024051 - 52500 Workers Compensation	5,914	6,686	9,740	9,740	5,203	10,341	6.17%
50024051 - 52900 Other Employee Benefits	936	480	806	806	428	801	(0.56%)
Personnel Expenses	541,265	105,820	737,016	737,016	529,947	759,772	3.09%
50024052 - 53230 Legal Services	4,668	0	2,000	2,000	113	2,000	0.00%
50024052 - 53240 Engineering/Architectural Svcs	9,803	10,171	18,550	18,550	934	18,550	0.00%
50024052 - 53260 Training Services	412	1,060	1,125	1,125	733	1,125	0.00%
50024052 - 53264 Education Reimbursement	0	0	1,450	1,450	843	1,450	0.00%
50024052 - 53300 Other Professional Svcs	3,328	50,615	34,149	131,149	91,451	34,149	0.00%
50024052 - 53410 Software / Hardware Support	28,484	22,019	38,450	38,450	37,777	23,506	(38.87%)
50024052 - 54110 Water / Sewerage	940	(360)	510	510	784	510	0.00%
50024052 - 54210 Solid Waste	1,459	901	1,215	1,215	1,388	1,215	0.00%
50024052 - 54230 Custodial Services/Supplies	4,852	4,708	4,508	4,508	3,995	4,508	0.00%
50024052 - 54300 Repair/Maintenance Services	460	344	700	700	568	700	0.00%
50024052 - 55200 General Insurance	141,611	159,041	209,028	209,028	193,320	228,550	9.34%
50024052 - 55310 Telephone / Fax/TV	3,976	4,720	1,321	1,321	3,705	1,321	0.00%
50024052 - 55320 Network / Internet	12,063	12,060	23,320	23,320	9,800	23,450	0.56%
50024052 - 55901 Advertising	75	375	530	530	625	530	0.00%
50024052 - 55903 Travel and Related Costs	5,277	7,933	2,000	2,000	0	2,000	0.00%
50024052 - 55904 Banking / Credit Card Fees	36,441	32,210	25,000	25,000	15,854	25,000	0.00%
50024052 - 55905 Postal Services	(4,009)	3,150	2,123	2,123	2,523	2,123	0.00%
50024052 - 55906 Membership Dues	11,337	8,846	10,000	10,000	10,220	10,000	0.00%
50024052 - 55908 Employee Moving Costs	0	0	5,000	5,000	0	5,000	0.00%
50024052 - 56100 General Supplies	365	1,455	800	800	135	800	0.00%
50024052 - 56101 Safety Related Items	968	728	0	0	0	0	0.00%
50024052 - 56120 Office Supplies	1,919	845	2,186	2,186	928	2,186	0.00%
50024052 - 56140 Facility Maintenance Supplies	0	0	0	0	41	0	0.00%
50024052 - 56150 Computer Hardware / Software	23,930	18,712	9,470	9,506	1,842	21,100	122.81%
50024052 - 56220 Electricity	16,778	7,696	9,518	9,518	11,425	9,518	0.00%
50024052 - 56240 Heating Oil	10,689	9,455	8,102	8,102	5,122	8,102	0.00%
50024052 - 56260 Gasoline for Vehicles	674	409	1,963	1,963	258	1,963	0.00%
50024052 - 56320 Business Meals	320	51	318	318	0	318	0.00%
50024052 - 56330 Food/Bev/Related Emp Apprctn	1,941	2,648	1,623	1,623	813	1,623	0.00%
50024052 - 56400 Books and Periodicals	272	247	400	400	527	400	0.00%
Operating Expenses	319,034	360,039	415,359	512,395	395,724	431,697	3.93%
50024054 - 58100 Depreciation	3,476,351	3,037,151	3,779,145	3,779,145	2,548,650	3,622,866	(4.14%)
50024054 - 58500 Bad Debt Expense	2,395	25	0	0	0	0	0.00%
50024054 - 58910 Allocations IN-Debit	157,116	157,116	157,116	157,116	109,640	157,116	0.00%
50024054 - 59100 Interest Expense	894,142	999,898	935,742	935,742	824,622	866,719	(7.38%)
Other Expenses	4,530,005	4,194,190	4,872,003	4,872,003	3,482,912	4,646,701	(4.62%)
Total Utility Administration	5,390,303	4,660,048	6,024,378	6,121,413	4,408,582	5,838,170	(3.09%)

City of Unalaska
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Electric Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Electric Production							
50024151 - 51100 Salaries and Wages	593,723	725,853	783,859	783,859	635,818	800,540	2.13%
50024151 - 51300 Overtime	137,220	219,414	47,320	47,320	48,317	42,248	(10.72%)
50024151 - 52100 Health Insurance Benefit	190,468	188,169	270,934	270,934	163,314	284,466	4.99%
50024151 - 52200 FICA & Medicare Emplr Match	56,180	71,575	63,583	63,583	52,523	64,473	1.40%
50024151 - 52300 PERS Employer Contribution	30,944	343,317	232,677	232,677	137,941	254,385	9.33%
50024151 - 52400 Unemployment Insurance	3,628	3,813	3,630	3,630	3,044	3,968	9.31%
50024151 - 52500 Workers Compensation	18,477	25,986	35,935	35,935	16,291	38,190	6.28%
50024151 - 52900 Other Employee Benefits	3,958	4,926	5,568	5,568	3,632	5,478	(1.62%)
Personnel Expenses	1,034,599	1,583,053	1,443,506	1,443,506	1,060,880	1,493,748	3.48%
50024152 - 53240 Engineering/Architectural Svcs	0	0	5,000	5,000	0	5,000	0.00%
50024152 - 53260 Training Services	17,942	3,624	6,000	6,000	0	10,000	66.67%
50024152 - 53264 Education Reimbursement	0	0	1,500	1,500	0	1,500	0.00%
50024152 - 53300 Other Professional Svcs	47,242	117,304	103,000	113,357	10,476	33,000	(67.96%)
50024152 - 53410 Software / Hardware Support	1,032	1,054	1,500	1,500	6,763	5,000	233.33%
50024152 - 53420 Sampling / Testing	3,112	4,702	5,000	5,000	4,338	5,000	0.00%
50024152 - 53490 Other Technical Services	0	0	20,000	20,000	3,123	20,000	0.00%
50024152 - 54110 Water / Sewerage	1,200	1,131	1,300	1,300	852	1,300	0.00%
50024152 - 54210 Solid Waste	6,375	8,862	5,000	5,000	4,385	5,000	0.00%
50024152 - 54230 Custodial Services/Supplies	9,600	9,600	9,600	9,600	8,000	9,600	0.00%
50024152 - 54300 Repair/Maintenance Services	231,739	163,816	154,500	154,500	129,924	150,250	(2.75%)
50024152 - 55310 Telephone / Fax/TV	6,803	6,530	10,000	10,000	5,461	10,000	0.00%
50024152 - 55330 Radio	2,655	0	3,000	3,000	0	3,000	0.00%
50024152 - 55901 Advertising	230	150	0	0	0	0	0.00%
50024152 - 55903 Travel and Related Costs	17,344	10,763	15,250	15,250	2,147	15,250	0.00%
50024152 - 55906 Membership Dues	0	0	500	500	0	500	0.00%
50024152 - 55907 Permit Fees	58,509	62,587	50,000	50,000	11,291	50,000	0.00%
50024152 - 55908 Employee Moving Costs	5,378	0	0	0	6,210	0	0.00%
50024152 - 56100 General Supplies	344,389	436,751	375,000	375,419	275,223	372,000	(0.80%)
50024152 - 56101 Safety Related Items	15,725	15,294	2,500	2,571	20,023	5,000	100.00%
50024152 - 56110 Sand / Gravel / Rock	720	0	0	0	0	0	0.00%
50024152 - 56120 Office Supplies	3,639	2,090	5,000	5,000	984	5,000	0.00%
50024152 - 56150 Computer Hardware / Software	30,664	9,020	10,000	10,000	16,558	7,500	(25.00%)
50024152 - 56160 Uniforms	0	0	1,000	1,000	0	1,000	0.00%
50024152 - 56230 Propane	640	974	1,200	1,200	304	1,200	0.00%
50024152 - 56260 Gasoline for Vehicles	1,029	1,502	2,500	2,500	902	2,500	0.00%
50024152 - 56270 Diesel for Equipment	0	80	75	75	0	75	0.00%
50024152 - 56330 Food/Bev/Related Emp Apprctn	1,258	3,110	500	500	1,448	500	0.00%
50024152 - 56400 Books and Periodicals	55	0	0	0	0	0	0.00%
50024152 - 56500 Generator Fuel - Diesel	8,534,065	7,204,245	7,763,259	7,763,259	4,544,615	6,000,000	(22.71%)
Operating Expenses	9,341,346	8,063,188	8,552,184	8,563,031	5,053,027	6,719,175	(21.43%)
Total Electric Production	10,375,945	9,646,241	9,995,690	10,006,537	6,113,907	8,212,923	(17.84%)

City of Unalaska
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Electric Proprietary		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Electric Line Repair & Maint								
50024251 - 51100	Salaries and Wages	381,445	337,839	556,829	556,829	204,202	544,749	(2.17%)
50024251 - 51300	Overtime	41,791	52,399	51,680	51,680	14,846	40,000	(22.60%)
50024251 - 52100	Health Insurance Benefit	109,321	78,879	175,661	175,661	46,137	184,434	4.99%
50024251 - 52200	FICA & Medicare Emplr Match	32,560	29,383	46,551	46,551	16,910	44,733	(3.91%)
50024251 - 52300	PERS Employer Contribution	34,965	143,649	169,346	169,346	44,168	176,755	4.38%
50024251 - 52400	Unemployment Insurance	2,087	1,492	2,355	2,355	1,070	2,572	9.21%
50024251 - 52500	Workers Compensation	11,241	12,198	25,100	25,100	5,391	26,675	6.27%
50024251 - 52900	Other Employee Benefits	2,098	1,721	3,537	3,537	912	3,492	(1.27%)
Personnel Expenses		615,506	657,559	1,031,059	1,031,059	333,636	1,023,410	(0.74%)
50024252 - 53240	Engineering/Architectural Svcs	6,609	0	6,000	6,000	9,053	6,000	0.00%
50024252 - 53260	Training Services	3,122	2,677	4,100	4,100	550	3,100	(24.39%)
50024252 - 53300	Other Professional Svcs	9,923	11,454	3,000	3,000	0	3,000	0.00%
50024252 - 53410	Software / Hardware Support	1,032	1,054	1,150	1,150	1,173	1,220	6.09%
50024252 - 53420	Sampling / Testing	39	250	1,000	1,000	0	1,000	0.00%
50024252 - 53430	Survey Services	0	1,688	0	0	0	0	0.00%
50024252 - 54210	Solid Waste	1,543	(1,254)	3,000	3,000	571	3,000	0.00%
50024252 - 54300	Repair/Maintenance Services	3,530	5,902	5,000	5,000	1,303	5,000	0.00%
50024252 - 54420	Equipment Rental	0	0	1,200	1,200	0	1,200	0.00%
50024252 - 54500	Construction Services	0	3,000	10,000	10,000	4,000	10,000	0.00%
50024252 - 55310	Telephone / Fax/TV	4,003	3,837	5,700	5,700	3,777	5,700	0.00%
50024252 - 55330	Radio	10,098	0	500	500	0	500	0.00%
50024252 - 55901	Advertising	0	75	0	0	325	0	0.00%
50024252 - 55903	Travel and Related Costs	6,589	9,912	11,000	11,000	0	2,000	(81.82%)
50024252 - 55906	Membership Dues	200	0	0	0	0	0	0.00%
50024252 - 55908	Employee Moving Costs	2,200	0	5,000	5,000	0	5,000	0.00%
50024252 - 56100	General Supplies	144,926	215,884	170,000	170,867	64,869	170,000	0.00%
50024252 - 56101	Safety Related Items	13,506	5,729	4,000	4,071	1,175	4,000	0.00%
50024252 - 56110	Sand / Gravel / Rock	10,540	8,210	9,000	9,000	2,480	9,000	0.00%
50024252 - 56120	Office Supplies	1,574	135	500	500	0	500	0.00%
50024252 - 56150	Computer Hardware / Software	1,401	607	1,700	1,700	0	1,700	0.00%
50024252 - 56160	Uniforms	1,327	604	2,000	2,000	0	2,000	0.00%
50024252 - 56220	Electricity	1,391	1,120	1,200	1,200	1,185	1,200	0.00%
50024252 - 56230	Propane	431	179	400	400	110	400	0.00%
50024252 - 56260	Gasoline for Vehicles	3,930	1,980	2,500	2,500	2,055	2,500	0.00%
50024252 - 56270	Diesel for Equipment	4,865	3,772	3,800	3,800	1,326	3,800	0.00%
50024252 - 56320	Business Meals	36	0	0	0	0	0	0.00%
50024252 - 56330	Food/Bev/Related Emp Apprctn	0	75	200	200	68	200	0.00%
50024252 - 56400	Books and Periodicals	560	0	500	500	489	500	0.00%
Operating Expenses		233,373	276,889	252,450	253,388	94,508	242,520	(3.93%)
50024253 - 57400	Machinery and Equipment	0	0	65,000	236,025	171,025	0	(100.00%)
Capital Outlay		0	0	65,000	236,025	171,025	0	(100.00%)
Total Electric Line Repair & Maint		848,879	934,448	1,348,509	1,520,472	599,169	1,265,930	(6.12%)

City of Unalaska
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Expenditures
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Electric Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Transfers Out							
50029854 - 59940 Transfers To Enterpr Capt Proj	1,095,640	3,134,692	2,052,338	2,052,338	2,052,338	715,000	(65.16%)
Other Expenses	1,095,640	3,134,692	2,052,338	2,052,338	2,052,338	715,000	(65.16%)
Total Transfers Out	1,095,640	3,134,692	2,052,338	2,052,338	2,052,338	715,000	(65.16%)

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Electric Proprietary		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Veh & Equip Maintenance								
50022851 - 51100	Salaries and Wages	22,044	14,181	26,743	26,743	9,939	26,860	0.44%
50022851 - 51300	Overtime	0	129	800	800	0	960	20.00%
50022851 - 52100	Health Insurance Benefit	8,499	3,756	8,515	8,515	1,983	9,004	5.74%
50022851 - 52200	FICA & Medicare Emplr Match	1,686	1,095	2,106	2,106	760	2,127	1.00%
50022851 - 52300	PERS Employer Contribution	1,673	5,036	7,482	7,482	1,890	8,221	9.88%
50022851 - 52400	Unemployment Insurance	88	54	117	117	54	126	7.69%
50022851 - 52500	Workers Compensation	502	446	969	969	276	1,030	6.30%
50022851 - 52900	Other Employee Benefits	113	61	161	161	36	162	0.62%
	Personnel Expenses	34,604	24,759	46,893	46,893	14,937	48,490	3.41%
50022852 - 54300	Repair/Maintenance Services	112	190	2,000	2,000	0	2,000	0.00%
50022852 - 56100	General Supplies	76	117	500	500	14	500	0.00%
50022852 - 56130	Machinery / Vehicle Parts	20,587	10,429	15,000	15,526	6,375	15,000	0.00%
	Operating Expenses	20,775	10,735	17,500	18,026	6,389	17,500	0.00%
	Total Veh & Equip Maintenance	55,380	35,494	64,393	64,919	21,327	65,990	2.48%

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Expenditures
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Electric Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Facilities Maintenance							
50022951 - 51100 Salaries and Wages	29,390	35,075	39,282	39,282	27,627	39,755	1.20%
50022951 - 51200 Temporary Employees	344	19	0	0	226	0	0.00%
50022951 - 51300 Overtime	1,050	766	532	532	252	997	87.41%
50022951 - 52100 Health Insurance Benefit	11,305	10,141	12,533	12,533	8,249	13,109	4.60%
50022951 - 52200 FICA & Medicare Emplr Match	2,355	2,743	3,046	3,046	2,150	3,121	2.46%
50022951 - 52300 PERS Employer Contribution	1,747	12,281	10,875	10,875	5,323	12,074	11.03%
50022951 - 52400 Unemployment Insurance	189	117	166	166	125	184	10.84%
50022951 - 52500 Workers Compensation	1,016	1,473	1,619	1,619	804	1,720	6.24%
50022951 - 52900 Other Employee Benefits	159	174	233	233	102	239	2.58%
Personnel Expenses	47,556	62,789	68,286	68,286	44,858	71,199	4.27%
50022952 - 53300 Other Professional	0	0	5,000	5,000	135	5,000	0.00%
50022952 - 54300 Repair/Maintenance Services	8,393	14,573	33,000	34,777	4,538	30,500	(7.58%)
50022952 - 54500 Construction Services	0	0	5,000	5,000	0	10,000	100.00%
50022952 - 56100 General Supplies	199	766	11,000	11,000	720	5,000	(54.55%)
50022952 - 56101 Safety Related Items	58	22	10,000	10,000	26	2,000	(80.00%)
50022952 - 56140 Facility Maintenance Supplies	6,957	11,380	13,000	13,000	10,421	10,000	(23.08%)
Operating Expenses	15,606	26,741	77,000	78,777	15,840	62,500	(18.83%)
Total Facilities Maintenance	63,163	89,530	145,286	147,063	60,698	133,699	(7.98%)

City of Unalaska
FY2022 Water Budget Summary
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Water Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
REVENUES							
Intergovernmental	13,868	63,753	80,745	80,745	0	80,745	0.00%
Charges for Services	2,704,108	2,623,908	2,610,839	2,610,839	2,228,873	2,482,312	(4.92%)
Non-recurring Revenues	0	4,300	993,058	1,160,088	0	2,998,957	201.99%
Total Revenues	2,717,976	2,691,961	3,684,642	3,851,672	2,228,873	5,562,014	33.75%
EXPENDITURES							
Utility Administration	1,716,321	1,716,816	1,824,339	1,824,375	1,377,636	1,851,066	1.46%
Water Operations	1,028,367	1,147,743	1,659,817	1,710,763	976,280	1,693,106	2.01%
Transfers Out	200,000	2,947,031	100,000	259,735	259,735	1,915,500	1815.50%
Veh & Equip Maintenance	26,240	26,226	39,850	39,850	20,067	40,786	2.35%
Facilities Maintenance	58,332	67,297	60,635	61,134	55,691	61,556	1.52%
Total Expenditures	3,029,261	5,905,113	3,684,641	3,895,857	2,689,408	5,562,014	33.75%
Water Proprietary Fund Net	(311,284)	(3,213,152)	0	(44,185)	(460,536)	0	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	456,391	194,710	0	1,199,965	1,851,066	33.28%
Water Operations	1,039,927	575,810	77,369	0	1,693,106	30.44%
Veh & Equip Maintenance	28,286	12,500	0	0	40,786	0.73%
Facilities Maintenance	23,006	38,550	0	0	61,556	1.11%
Total Operating Expenditures	1,547,610	821,570	77,369	1,199,965	3,646,514	
Transfers Out	0	0	0	1,915,500	1,915,500	34.44%
	0	0	0	1,915,500	1,915,500	

City of Unalaska
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Revenues
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Water Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Intergovernmental							
51015541 - 42152 Debt Reimbursements Grants	0	0	45,000	45,000	0	45,000	0.00%
51015541 - 42355 PERS Nonemployer Contributions	13,868	63,753	35,745	35,745	0	35,745	0.00%
Total Intergovernmental	13,868	63,753	80,745	80,745	0	80,745	0.00%
Charges for Services							
51015542 - 44210 Unmetered Water Sales	148,013	147,438	161,560	161,560	109,754	139,081	(13.91%)
51015542 - 44220 Metered Water Consumption	2,541,613	2,469,181	2,420,955	2,420,955	2,085,641	2,335,813	(3.52%)
51015542 - 44260 System Development Chgs	0	0	3,171	3,171	31,544	0	(100.00%)
51015542 - 44270 Other Services	13,881	5,563	23,513	23,513	1,586	6,549	(72.15%)
51015542 - 44280 Late Fees	602	1,726	1,640	1,640	348	869	(47.01%)
Total Charges for Services	2,704,108	2,623,908	2,610,839	2,610,839	2,228,873	2,482,312	(4.92%)
Non-recurring Revenues							
51015549 - 49400 Gain-loss on Sale of Fixed Ass	0	4,300	0	0	0	0	0.00%
51015549 - 49910 Bdgt'd Use of Unrest. Net Asset	0	0	993,058	1,160,088	0	2,998,957	201.99%
Total Non-recurring Revenues	0	4,300	993,058	1,160,088	0	2,998,957	201.99%
Water Fund Total Revenues	2,717,976	2,691,961	3,684,642	3,851,672	2,228,873	5,562,014	50.95%

City of Unalaska
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Water Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Utility Administration							
51024051 - 51100 Salaries and Wages	231,775	218,184	257,931	257,931	203,608	259,569	0.64%
51024051 - 51200 Temporary Employees	1,126	539	2,594	2,594	102	2,861	10.29%
51024051 - 51300 Overtime	385	594	928	928	2,022	1,058	14.01%
51024051 - 52100 Health Insurance Benefit	71,851	56,557	84,252	84,252	49,963	88,466	5.00%
51024051 - 52200 FICA & Medicare Emplr Match	17,696	16,533	19,502	19,502	15,426	19,833	1.70%
51024051 - 52300 PERS Employer Contribution	16,968	77,832	70,103	70,103	40,823	76,404	8.99%
51024051 - 52400 Unemployment Insurance	1,136	1,080	1,154	1,154	889	1,263	9.45%
51024051 - 52500 Workers Compensation	3,738	4,006	6,074	6,074	3,161	6,446	6.12%
51024051 - 52900 Other Employee Benefits	618	331	494	494	269	491	(0.51%)
Personnel Expenses	345,292	375,655	443,032	443,032	316,263	456,391	3.02%
51024052 - 53230 Legal Services	0	0	1,000	1,000	0	1,000	0.00%
51024052 - 53240 Engineering/Architectural Svcs	4,611	5,209	1,100	1,100	934	1,100	0.00%
51024052 - 53260 Training Services	350	0	1,000	1,000	733	1,000	0.00%
51024052 - 53264 Education Reimbursement	0	0	2,500	2,500	0	2,500	0.00%
51024052 - 53300 Other Professional Svcs	9,586	3,649	6,400	6,400	18,800	6,400	0.00%
51024052 - 53410 Software / Hardware Support	22,788	17,615	30,771	30,771	30,219	18,817	(38.85%)
51024052 - 54110 Water / Sewerage	940	945	547	547	784	547	0.00%
51024052 - 54210 Solid Waste	1,403	1,585	1,215	1,215	1,388	1,215	0.00%
51024052 - 54230 Custodial Services/Supplies	3,639	3,793	4,509	4,509	2,996	4,509	0.00%
51024052 - 54300 Repair/Maintenance Services	460	344	525	525	568	525	0.00%
51024052 - 55200 General Insurance	43,036	50,137	73,447	73,447	64,653	80,974	10.25%
51024052 - 55310 Telephone / Fax/TV	2,693	3,540	1,321	1,321	2,769	1,321	0.00%
51024052 - 55320 Network / Internet	9,650	10,126	18,400	18,400	7,840	18,760	1.96%
51024052 - 55901 Advertising	0	0	332	332	0	332	0.00%
51024052 - 55903 Travel and Related Costs	735	603	1,500	1,500	0	2,500	66.67%
51024052 - 55904 Banking / Credit Card Fees	5,854	5,170	4,087	4,087	2,544	4,087	0.00%
51024052 - 55905 Postal Services	(3,972)	2,815	4,100	4,100	2,800	4,100	0.00%
51024052 - 55906 Membership Dues	208	214	250	250	2,253	250	0.00%
51024052 - 55908 Employee Moving Costs	0	0	5,000	5,000	0	5,000	0.00%
51024052 - 56100 General Supplies	290	258	660	660	91	660	0.00%
51024052 - 56101 Safety Related Items	785	611	0	0	0	0	0.00%
51024052 - 56120 Office Supplies	1,305	747	1,200	1,200	928	1,200	0.00%
51024052 - 56150 Computer Hardware / Software	19,144	15,374	7,576	7,612	1,677	16,880	122.81%
51024052 - 56220 Electricity	16,778	11,921	9,518	9,518	11,425	9,518	0.00%
51024052 - 56240 Heating Oil	10,688	9,455	8,102	8,102	5,122	8,102	0.00%
51024052 - 56260 Gasoline for Vehicles	674	409	1,963	1,963	258	1,963	0.00%
51024052 - 56320 Business Meals	0	0	200	200	0	200	0.00%
51024052 - 56330 Food/Bev/Related Emp Apprctn	1,211	1,145	1,050	1,050	513	1,050	0.00%
51024052 - 56400 Books and Periodicals	272	247	200	200	197	200	0.00%
Operating Expenses	153,127	145,913	188,473	188,509	159,493	194,710	3.31%
51024054 - 58100 Depreciation	1,126,256	1,124,222	1,124,222	1,124,222	837,374	1,134,681	0.93%
51024054 - 58500 Bad Debt Expense	298	6	0	0	0	0	0.00%
51024054 - 58910 Allocations IN-Debit	23,484	22,200	22,212	22,212	18,510	22,212	0.00%
51024054 - 59100 Interest Expense	67,863	48,820	46,401	46,401	45,996	43,072	(7.17%)
Other Expenses	1,217,902	1,195,248	1,192,835	1,192,835	901,880	1,199,965	0.60%
Total Utility Administration	1,716,321	1,716,816	1,824,339	1,824,375	1,377,636	1,851,066	1.46%

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Water Proprietary		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Water Operations								
51024351 - 51100	Salaries and Wages	316,721	471,776	515,566	515,566	412,027	544,596	5.63%
51024351 - 51200	Temporary Employees	30,624	14,296	57,428	57,428	0	28,714	(50.00%)
51024351 - 51300	Overtime	114,140	68,971	33,603	33,603	11,471	34,500	2.67%
51024351 - 52100	Health Insurance Benefit	88,251	125,782	178,638	178,638	104,932	187,560	4.99%
51024351 - 52200	FICA & Medicare Emplr Match	35,304	39,226	46,472	46,472	32,398	46,496	0.05%
51024351 - 52300	PERS Employer Contribution	24,919	(54,771)	152,563	152,563	88,085	171,557	12.45%
51024351 - 52400	Unemployment Insurance	1,800	2,756	2,968	2,968	1,770	2,903	(2.19%)
51024351 - 52500	Workers Compensation	7,348	13,226	18,569	18,569	9,283	19,734	6.27%
51024351 - 52900	Other Employee Benefits	2,460	2,931	4,200	4,200	2,173	3,867	(7.93%)
	Personnel Expenses	621,566	684,193	1,010,007	1,010,007	662,139	1,039,927	2.96%
51024352 - 53240	Engineering/Architectural Svcs	0	0	28,000	28,000	0	28,000	0.00%
51024352 - 53260	Training Services	19,325	14,596	6,500	6,500	168	6,500	0.00%
51024352 - 53300	Other Professional Svcs	59,138	70,077	104,700	143,781	25,168	82,200	(21.49%)
51024352 - 53410	Software / Hardware Support	5,676	4,565	4,500	4,500	5,425	10,360	130.22%
51024352 - 53420	Sampling / Testing	24,556	3,225	7,960	7,960	1,316	6,000	(24.62%)
51024352 - 53490	Other Technical Services	0	0	1,400	1,400	0	1,400	0.00%
51024352 - 54210	Solid Waste	3,277	3,649	3,700	3,700	3,142	3,700	0.00%
51024352 - 54300	Repair/Maintenance Services	39,030	74,652	65,000	65,000	4,975	65,000	0.00%
51024352 - 54500	Construction Services	0	0	18,000	18,000	0	18,000	0.00%
51024352 - 55310	Telephone / Fax/TV	4,508	6,598	5,500	5,500	5,377	5,500	0.00%
51024352 - 55320	Network / Internet	0	0	500	500	0	500	0.00%
51024352 - 55330	Radio	7,731	0	16,900	16,900	0	6,500	(61.54%)
51024352 - 55903	Travel and Related Costs	1,833	3,187	9,000	9,000	930	9,000	0.00%
51024352 - 55906	Membership Dues	976	1,233	900	900	675	900	0.00%
51024352 - 55907	Permit Fees	1,638	400	550	550	1,171	550	0.00%
51024352 - 56100	General Supplies	55,714	76,329	106,100	109,680	136,969	106,100	0.00%
51024352 - 56101	Safety Related Items	7,365	11,347	12,000	12,990	6,036	12,000	0.00%
51024352 - 56108	Lab Supplies	6,988	3,961	11,000	11,000	0	11,000	0.00%
51024352 - 56110	Sand / Gravel / Rock	3,000	3,000	3,000	3,000	0	3,000	0.00%
51024352 - 56115	Chemicals	17,774	22,812	13,000	13,000	9,010	13,000	0.00%
51024352 - 56120	Office Supplies	506	0	1,200	1,200	1,567	1,200	0.00%
51024352 - 56150	Computer Hardware / Software	2,245	7,014	1,500	1,500	270	1,500	0.00%
51024352 - 56220	Electricity	123,620	136,011	148,000	148,000	96,579	148,000	0.00%
51024352 - 56230	Propane	2,340	539	2,200	2,200	224	2,200	0.00%
51024352 - 56240	Heating Oil	11,903	11,848	24,000	24,000	9,774	24,000	0.00%
51024352 - 56260	Gasoline for Vehicles	5,862	5,723	6,000	6,000	3,607	6,000	0.00%
51024352 - 56270	Diesel for Equipment	822	1,114	800	800	845	800	0.00%
51024352 - 56330	Food/Bev/Related Emp Apprctn	135	881	2,000	2,000	650	2,000	0.00%
51024352 - 56400	Books and Periodicals	841	790	900	900	0	900	0.00%
	Operating Expenses	406,800	463,550	604,810	648,461	313,878	575,810	(4.79%)
51024353 - 57400	Machinery and Equipment	0	0	45,000	52,295	263	77,369	71.93%
	Capital Outlay	0	0	45,000	52,295	263	77,369	71.93%
	Total Water Operations	1,028,367	1,147,743	1,659,817	1,710,763	976,280	1,693,106	2.01%

City of Unalaska
FY2022 Water Budget Detail
Expenditures
Draft as of 3/31/2021

Water Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Transfers Out							
51029854 - 59940 Transfers To Enterpr Capt Proj	200,000	2,947,031	100,000	259,735	259,735	1,915,500	1,815.50%
Other Expenses	200,000	2,947,031	100,000	259,735	259,735	1,915,500	1815.50%
Total Transfers Out	200,000	2,947,031	100,000	259,735	259,735	1,915,500	1815.50%

City of Unalaska
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Expenditures
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Water Proprietary		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Veh & Equip Maintenance								
51022851 - 51100	Salaries and Wages	7,284	12,668	15,601	15,601	10,148	15,669	0.44%
51022851 - 51300	Overtime	0	0	465	465	382	558	20.00%
51022851 - 52100	Health Insurance Benefit	2,769	2,269	4,966	4,966	2,921	5,251	5.74%
51022851 - 52200	FICA & Medicare Emplr Match	557	969	1,228	1,228	805	1,241	1.06%
51022851 - 52300	PERS Employer Contribution	520	4,554	4,365	4,365	2,144	4,798	9.92%
51022851 - 52400	Unemployment Insurance	35	37	66	66	36	74	12.12%
51022851 - 52500	Workers Compensation	169	389	565	565	281	600	6.19%
51022851 - 52900	Other Employee Benefits	29	61	94	94	40	95	1.06%
	Personnel Expenses	11,364	20,949	27,350	27,350	16,756	28,286	3.42%
51022852 - 54300	Repair/Maintenance Services	112	1,651	0	0	0	300	0.00%
51022852 - 56100	General Supplies	0	40	0	0	8	0	0.00%
51022852 - 56130	Machinery / Vehicle Parts	14,764	3,586	12,500	12,500	3,303	12,200	(2.40%)
	Operating Expenses	14,876	5,278	12,500	12,500	3,311	12,500	0.00%
	Total Veh & Equip Maintenance	26,240	26,226	39,850	39,850	20,067	40,786	2.35%

City of Unalaska
FY2022 Water Budget Detail
Expenditures
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Water Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Facilities Maintenance							
51022951 - 51100 Salaries and Wages	16,488	19,638	12,747	12,747	14,848	12,902	1.22%
51022951 - 51200 Temporary Employees	797	20	0	0	247	0	0.00%
51022951 - 51300 Overtime	252	72	133	133	25	274	106.02%
51022951 - 52100 Health Insurance Benefit	5,884	4,143	4,056	4,056	3,672	4,239	4.51%
51022951 - 52200 FICA & Medicare Emplr Match	1,342	1,509	982	982	1,156	1,004	2.24%
51022951 - 52300 PERS Employer Contribution	964	6,950	3,515	3,515	3,025	3,901	10.98%
51022951 - 52400 Unemployment Insurance	96	76	55	55	43	57	3.64%
51022951 - 52500 Workers Compensation	595	772	523	523	588	556	6.31%
51022951 - 52900 Other Employee Benefits	105	106	74	74	75	73	(1.35%)
Personnel Expenses	26,523	33,287	22,085	22,085	23,680	23,006	4.17%
51022952 - 53300 Other Professional	125	11,075	0	0	0	6,000	0.00%
51022952 - 54300 Repair/Maintenance Services	26,854	8,646	28,550	29,049	25,923	22,600	(20.84%)
51022952 - 54500 Construction Services	0	0	1,000	1,000	0	1,000	0.00%
51022952 - 56100 General Supplies	290	524	1,500	1,500	136	1,950	30.00%
51022952 - 56101 Safety Related Items	895	22	0	0	26	0	0.00%
51022952 - 56140 Facility Maintenance Supplies	3,645	13,744	7,500	7,500	5,926	7,000	(6.67%)
Operating Expenses	31,810	34,010	38,550	39,049	32,011	38,550	0.00%
Total Facilities Maintenance	58,332	67,297	60,635	61,134	55,691	61,556	1.52%

City of Unalaska
FY2022 Wastewater Budget Summary
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Wastewater Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
REVENUES							
Intergovernmental	12,080	53,818	40,462	40,462	0	40,462	0.00%
Charges for Services Assessments	2,441,712	2,465,585	2,607,950	2,607,950	1,980,590	2,412,344	(7.50%)
Non-recurring Revenues	63	0	0	0	0	0	0.00%
	0	0	1,090,941	1,151,767	0	1,892,018	73.43%
Total Revenues	2,453,855	2,519,404	3,739,353	3,800,179	1,980,590	4,344,824	13.94%
EXPENDITURES							
Utility Administration	1,931,220	1,907,226	2,031,168	2,031,204	1,452,313	2,056,035	1.22%
Wastewater Operations	1,510,856	1,578,097	2,626,295	2,733,167	1,251,965	2,149,606	(18.15%)
Transfers Out	669,477	0	0	0	0	43,000	0.00%
Veh & Equip Maintenance	16,760	22,878	29,960	29,960	12,470	30,691	2.44%
Facilities Maintenance	59,068	84,929	61,195	61,694	29,427	65,492	7.02%
Total Expenditures	4,187,381	3,593,130	4,748,618	4,856,025	2,746,174	4,344,824	(9.29%)
Transfers In	1,032,021	998,248	1,009,265	1,009,265	1,009,265	0	(100.00%)
Wastewater Proprietary Fund Net	(701,506)	(75,478)	0	(46,581)	243,680	0	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	381,310	184,062	0	1,490,663	2,056,035	47.32%
Wastewater Operations	1,004,437	1,067,800	77,369	0	2,149,606	49.48%
Veh & Equip Maintenance	22,216	8,475	0	0	30,691	0.71%
Facilities Maintenance	37,412	28,080	0	0	65,492	1.51%
Total Operating Expenditures	1,445,375	1,288,417	77,369	1,490,663	4,301,824	
Transfers Out	0	0	0	43,000	43,000	0.99%
	0	0	0	43,000	43,000	

City of Unalaska
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Revenues
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Wastewater Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Intergovernmental							
52016041 - 42355 PERS Nonemployer Contributions	12,080	53,818	40,462	40,462	0	40,462	0.00%
Total Intergovernmental	12,080	53,818	40,462	40,462	0	40,462	0.00%
Charges for Services							
52016042 - 44310 Unmetered Wastewater Sales	453,320	460,446	482,570	482,570	349,441	455,848	(5.54%)
52016042 - 44320 Metered Commercial Sales	1,837,630	1,871,646	2,020,704	2,020,704	1,516,399	1,797,311	(11.06%)
52016042 - 44330 Metered Industrial Sales	83,831	85,421	46,025	46,025	69,425	80,457	74.81%
52016042 - 44340 Vactor Services	8,113	17,208	49,053	49,053	12,839	41,007	(16.40%)
52016042 - 44370 Other Services	57,563	28,761	7,935	7,935	31,621	36,380	358.48%
52016042 - 44380 Late Fees	1,255	2,104	1,663	1,663	865	1,341	(19.36%)
Total Charges for Services	2,441,712	2,465,585	2,607,950	2,607,950	1,980,590	2,412,344	(7.50%)
Assessments							
52016044 - 46513 Special Assess Pen & Int	63	0	0	0	0	0	0.00%
Total Assessments	63	0	0	0	0	0	0.00%
Other Financing Sources							
52019848 - 49110 Transfers From Spec Rev Fnd	1,032,021	998,248	1,009,265	1,009,265	1,009,265	0	(100.00%)
Total Other Financing Sources	1,032,021	998,248	1,009,265	1,009,265	1,009,265	0	(100.00%)
Non-recurring Revenues							
52016049 - 49910 Bdgtd Use of Unrest. Net Asset	0	0	1,090,941	1,151,767	0	1,892,018	73.43%
Total Non-recurring Revenues	0	0	1,090,941	1,151,767	0	1,892,018	73.43%
Wastewater Fund Total Revenues	3,485,876	3,517,652	4,748,618	4,809,444	2,989,855	4,344,824	(8.50%)

City of Unalaska
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Expenditures
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Wastewater Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Utility Administration							
52024051 - 51100 Salaries and Wages	194,794	179,268	214,003	214,003	170,334	216,612	1.22%
52024051 - 51200 Temporary Employees	1,023	539	2,594	2,594	68	2,861	10.29%
52024051 - 51300 Overtime	258	424	749	749	1,369	813	8.54%
52024051 - 52100 Health Insurance Benefit	59,685	46,553	70,189	70,189	41,458	73,706	5.01%
52024051 - 52200 FICA & Medicare Emplr Match	14,875	13,563	16,192	16,192	12,872	16,557	2.25%
52024051 - 52300 PERS Employer Contribution	14,090	64,395	58,528	58,528	34,050	64,095	9.51%
52024051 - 52400 Unemployment Insurance	944	901	968	968	739	1,055	8.99%
52024051 - 52500 Workers Compensation	2,914	3,194	4,925	4,925	2,601	5,224	6.07%
52024051 - 52900 Other Employee Benefits	629	275	392	392	226	387	(1.15%)
Personnel Expenses	289,214	309,112	368,540	368,540	263,716	381,310	3.47%
52024052 - 53230 Legal Services	653	28,281	10,000	10,000	1,445	10,000	0.00%
52024052 - 53240 Engineering/Architectural Svs	2,596	4,382	6,200	6,200	934	6,200	0.00%
52024052 - 53260 Training Services	350	0	1,000	1,000	733	1,000	0.00%
52024052 - 53264 Education Reimbursement	0	0	5,656	5,656	0	5,656	0.00%
52024052 - 53300 Other Professional Svs	936	3,195	3,600	3,600	18,794	3,600	0.00%
52024052 - 53410 Software / Hardware Support	19,939	15,413	26,905	26,905	26,411	16,442	(38.89%)
52024052 - 54110 Water / Sewerage	470	472	455	455	392	455	0.00%
52024052 - 54210 Solid Waste	730	879	1,215	1,215	778	1,215	0.00%
52024052 - 54230 Custodial Services/Supplies	2,426	2,524	4,509	4,509	1,997	4,509	0.00%
52024052 - 54300 Repair/Maintenance Services	460	344	1,000	1,000	568	1,000	0.00%
52024052 - 55200 General Insurance	39,995	46,496	62,336	62,336	56,387	72,300	15.98%
52024052 - 55310 Telephone / Fax/TV	3,089	3,486	1,321	1,321	2,769	1,321	0.00%
52024052 - 55320 Network / Internet	8,444	8,442	16,100	16,100	6,860	16,415	1.96%
52024052 - 55903 Travel and Related Costs	2,976	603	1,500	1,500	0	1,500	0.00%
52024052 - 55904 Banking / Credit Card Fees	5,322	4,700	2,000	2,000	2,313	2,000	0.00%
52024052 - 55905 Postal Services	(2,043)	950	1,710	1,710	1,040	1,710	0.00%
52024052 - 55908 Employee Moving Costs	4,766	0	0	0	0	0	0.00%
52024052 - 56100 General Supplies	250	251	500	500	88	500	0.00%
52024052 - 56101 Safety Related Items	785	611	0	0	0	0	0.00%
52024052 - 56120 Office Supplies	1,255	747	2,186	2,186	928	2,186	0.00%
52024052 - 56150 Computer Hardware / Software	16,751	12,756	6,629	6,665	1,594	14,770	122.81%
52024052 - 56220 Electricity	8,389	5,961	9,518	9,518	5,713	9,518	0.00%
52024052 - 56240 Heating Oil	10,688	9,455	8,102	8,102	5,122	8,102	0.00%
52024052 - 56260 Gasoline for Vehicles	674	409	1,963	1,963	258	1,963	0.00%
52024052 - 56320 Business Meals	48	0	200	200	0	200	0.00%
52024052 - 56330 Food/Bev/Related Emp Apprctn	1,513	1,441	1,000	1,000	713	1,000	0.00%
52024052 - 56400 Books and Periodicals	272	247	500	500	197	500	0.00%
Operating Expenses	131,733	152,048	176,105	176,141	136,033	184,062	4.52%
52024054 - 58100 Depreciation	1,375,845	1,314,265	1,361,872	1,361,872	931,134	1,372,436	0.78%
52024054 - 58500 Bad Debt Expense	907	18	0	0	0	0	0.00%
52024054 - 58910 Allocations IN-Debit	21,852	21,852	21,852	21,852	18,210	21,852	0.00%
52024054 - 59100 Interest Expense	111,670	109,932	102,799	102,799	103,220	96,375	(6.25%)
Other Expenses	1,510,274	1,446,067	1,486,523	1,486,523	1,052,564	1,490,663	0.28%
Total Utility Administration	1,931,220	1,907,226	2,031,168	2,031,204	1,452,313	2,056,035	1.22%

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Wastewater Proprietary		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Wastewater Operations								
52024551 - 51100	Salaries and Wages	342,749	436,951	505,140	505,140	405,518	510,179	1.00%
52024551 - 51200	Temporary Employees	26,714	16,021	57,428	57,428	0	28,714	(50.00%)
52024551 - 51300	Overtime	24,923	22,704	40,000	40,000	17,396	40,000	0.00%
52024551 - 52100	Health Insurance Benefit	115,460	116,798	178,638	178,638	110,932	187,560	4.99%
52024551 - 52200	FICA & Medicare Emplr Match	30,298	36,491	46,097	46,097	32,353	44,284	(3.93%)
52024551 - 52300	PERS Employer Contribution	22,254	(46,294)	150,293	150,293	89,741	165,102	9.85%
52024551 - 52400	Unemployment Insurance	2,837	2,860	2,968	2,968	2,117	2,903	(2.19%)
52024551 - 52500	Workers Compensation	8,241	12,736	21,064	21,064	10,122	22,386	6.28%
52024551 - 52900	Other Employee Benefits	2,013	2,325	3,642	3,642	2,063	3,309	(9.14%)
Personnel Expenses		575,490	600,593	1,005,270	1,005,270	670,241	1,004,437	(0.08%)
52024552 - 53240	Engineering/Architectural Svcs	0	0	2,000	2,000	0	2,000	0.00%
52024552 - 53260	Training Services	3,624	4,976	5,500	5,500	750	5,500	0.00%
52024552 - 53300	Other Professional Svcs	135,917	178,832	213,500	253,964	89,648	113,500	(46.84%)
52024552 - 53410	Software / Hardware Support	1,790	1,930	12,000	12,000	2,130	12,000	0.00%
52024552 - 53420	Sampling / Testing	13,760	6,173	14,400	14,400	6,890	15,400	6.94%
52024552 - 53490	Other Technical Services	125	0	250	250	0	250	0.00%
52024552 - 54110	Water / Sewerage	11,787	15,413	13,000	13,000	12,626	13,000	0.00%
52024552 - 54210	Solid Waste	138,255	166,034	130,000	130,000	119,854	130,000	0.00%
52024552 - 54300	Repair/Maintenance Services	28,255	6,939	65,000	65,000	4,760	65,000	0.00%
52024552 - 54500	Construction Services	0	0	6,500	6,500	0	6,500	0.00%
52024552 - 55310	Telephone / Fax/TV	6,799	7,923	8,000	8,000	8,322	8,000	0.00%
52024552 - 55330	Radio	7,731	0	1,500	1,500	0	1,500	0.00%
52024552 - 55901	Advertising	75	0	250	250	0	250	0.00%
52024552 - 55903	Travel and Related Costs	8,667	0	7,200	7,200	0	7,200	0.00%
52024552 - 55906	Membership Dues	0	0	600	600	0	600	0.00%
52024552 - 55907	Permit Fees	9,606	8,763	9,000	9,000	7,960	9,000	0.00%
52024552 - 55908	Employee Moving Costs	1,513	0	0	0	0	0	0.00%
52024552 - 56100	General Supplies	64,775	76,631	111,225	114,441	23,862	100,000	(10.09%)
52024552 - 56101	Safety Related Items	7,366	32,886	9,500	11,288	4,288	9,500	0.00%
52024552 - 56108	Lab Supplies	7,654	16,914	14,200	14,778	1,459	14,200	0.00%
52024552 - 56115	Chemicals	245,583	272,551	330,000	330,000	159,469	317,000	(3.94%)
52024552 - 56120	Office Supplies	342	233	450	450	857	450	0.00%
52024552 - 56150	Computer Hardware / Software	283	2,053	1,000	1,000	299	1,000	0.00%
52024552 - 56220	Electricity	134,581	100,675	122,500	122,500	93,164	122,500	0.00%
52024552 - 56230	Propane	991	735	4,500	4,500	1,028	4,500	0.00%
52024552 - 56240	Heating Oil	96,658	75,010	103,000	103,000	42,035	103,000	0.00%
52024552 - 56260	Gasoline for Vehicles	1,837	1,372	3,500	3,500	879	3,500	0.00%
52024552 - 56270	Diesel for Equipment	883	1,367	1,400	1,400	691	1,400	0.00%
52024552 - 56330	Food/Bev/Related Emp Apprctn	0	96	800	800	297	800	0.00%
52024552 - 56400	Books and Periodicals	414	0	250	250	0	250	0.00%
Operating Expenses		929,270	977,504	1,191,025	1,237,071	581,268	1,067,800	(10.35%)
52024553 - 57300	Improvements & Infrastructure	6,097	0	0	0	0	0	0.00%
52024553 - 57400	Machinery and Equipment	0	0	430,000	490,826	456	77,369	(82.01%)
Capital Outlay		6,097	0	430,000	490,826	456	77,369	(82.01%)
Total Wastewater Operations		1,510,856	1,578,097	2,626,295	2,733,167	1,251,965	2,149,606	(18.15%)

City of Unalaska
FY2022 Wastewater Budget Detail
Expenditures
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Wastewater Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Transfers Out							
52029854 - 59940 Transfers To Enterpr Capt Proj	669,477	0	0	0	0	43,000	0.00%
Other Expenses	669,477	0	0	0	0	43,000	0.00%
Total Transfers Out	669,477	0	0	0	0	43,000	0.00%

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Wastewater Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Veh & Equip Maintenance							
52022851 - 51100 Salaries and Wages	10,023	10,451	12,255	12,255	4,943	12,307	0.42%
52022851 - 51300 Overtime	0	34	365	365	132	438	20.00%
52022851 - 52100 Health Insurance Benefit	3,287	2,302	3,902	3,902	1,151	4,125	5.72%
52022851 - 52200 FICA & Medicare Emplr Match	767	802	968	968	388	977	0.93%
52022851 - 52300 PERS Employer Contribution	761	3,681	3,429	3,429	903	3,769	9.92%
52022851 - 52400 Unemployment Insurance	52	26	49	49	26	54	10.20%
52022851 - 52500 Workers Compensation	175	316	444	444	140	472	6.31%
52022851 - 52900 Other Employee Benefits	52	51	73	73	17	74	1.37%
Personnel Expenses	15,116	17,664	21,485	21,485	7,702	22,216	3.40%
52022852 - 54300 Repair/Maintenance Services	112	190	300	300	0	300	0.00%
52022852 - 56100 General Supplies	0	30	675	675	6	675	0.00%
52022852 - 56130 Machinery / Vehicle Parts	1,533	4,993	7,500	7,500	4,762	7,500	0.00%
Operating Expenses	1,645	5,214	8,475	8,475	4,768	8,475	0.00%
Total Veh & Equip Maintenance	16,760	22,878	29,960	29,960	12,470	30,691	2.44%

City of Unalaska
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Expenditures
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Wastewater Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Facilities Maintenance							
52022951 - 51100 Salaries and Wages	22,799	18,543	13,913	13,913	12,492	14,083	1.22%
52022951 - 51200 Temporary Employees	368	77	0	0	514	0	0.00%
52022951 - 51300 Overtime	3,547	2,850	5,264	5,264	986	7,314	38.94%
52022951 - 52100 Health Insurance Benefit	10,054	5,255	6,082	6,082	3,727	6,789	11.62%
52022951 - 52200 FICA & Medicare Emplr Match	2,044	1,642	1,470	1,470	1,070	1,634	11.16%
52022951 - 52300 PERS Employer Contribution	1,803	7,396	5,303	5,303	2,524	6,426	21.18%
52022951 - 52400 Unemployment Insurance	160	63	78	78	33	96	23.08%
52022951 - 52500 Workers Compensation	875	783	893	893	543	949	6.27%
52022951 - 52900 Other Employee Benefits	160	111	112	112	72	121	8.04%
Personnel Expenses	41,809	36,719	33,115	33,115	21,961	37,412	12.98%
52022952 - 53300 Other Professional	610	11,290	0	0	0	0	0.00%
52022952 - 54300 Repair/Maintenance Services	5,788	14,455	15,780	16,279	3,886	11,780	(25.35%)
52022952 - 54500 Construction Services	0	16,050	5,000	5,000	0	5,000	0.00%
52022952 - 56100 General Supplies	166	138	2,500	2,500	136	2,500	0.00%
52022952 - 56101 Safety Related Items	1,041	22	0	0	26	1,000	0.00%
52022952 - 56140 Facility Maintenance Supplies	9,654	6,255	4,800	4,800	3,417	7,800	62.50%
Operating Expenses	17,259	48,209	28,080	28,579	7,465	28,080	0.00%
Total Facilities Maintenance	59,068	84,929	61,195	61,694	29,427	65,492	7.02%

City of Unalaska
FY2022 Solid Waste Budget Summary
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Solid Waste Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
REVENUES							
Intergovernmental	13,072	48,708	37,969	37,969	0	37,969	0.00%
Charges for Services	2,357,326	2,470,460	2,562,531	2,562,531	2,024,857	2,347,730	(8.38%)
Non-recurring Revenues	200	(7,375)	1,540,288	1,540,288	0	2,980,221	93.48%
Total Revenues	2,370,598	2,511,793	4,140,788	4,140,788	2,024,857	5,365,920	22.83%
EXPENDITURES							
Utility Administration	1,553,003	1,805,287	1,707,049	1,707,085	1,303,805	1,699,080	(0.47%)
Solid Waste Operations	1,458,419	1,462,471	2,102,980	2,156,345	827,242	2,244,539	6.73%
Transfers Out	0	(209,914)	100,000	100,000	100,000	1,171,100	1071.10%
Veh & Equip Maintenance	54,888	53,441	142,935	142,935	45,057	147,407	3.13%
Facilities Maintenance	90,502	46,611	87,824	88,323	55,808	103,795	18.19%
Total Expenditures	3,156,812	3,157,896	4,140,788	4,194,687	2,331,912	5,365,921	22.83%
 Transfers In	 116,612	 44,622	 0	 0	 0	 0	 0.00%
Solid Waste Proprietary Fund Net	(669,602)	(601,481)	0	(53,899)	(307,056)	0	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Utility Administration	306,546	109,931	0	1,282,603	1,699,080	31.66%
Solid Waste Operations	963,987	1,149,000	131,552	0	2,244,539	41.83%
Veh & Equip Maintenance	89,907	57,500	0	0	147,407	2.75%
Facilities Maintenance	77,495	26,300	0	0	103,795	1.93%
Total Operating Expenditures	1,437,935	1,342,731	131,552	1,282,603	4,194,821	
 Transfers Out	 0	 0	 0	 1,171,100	 1,171,100	 21.82%
	0	0	0	1,171,100	1,171,100	

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Revenues
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Solid Waste Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Intergovernmental							
53016541 - 42355 PERS Nonemployer Contributions	13,072	48,708	37,969	37,969	0	37,969	0.00%
Total Intergovernmental	13,072	48,708	37,969	37,969	0	37,969	0.00%
Charges for Services							
53016542 - 44410 Tipping Fees	1,660,562	1,689,415	1,966,240	1,966,240	1,302,784	1,548,679	(21.24%)
53016542 - 44420 Vehicle Disposal Fees	7,615	50	0	0	3,161	4,051	0.00%
53016542 - 44421 Motor Vehicle Tax - Landfill	57,100	44,150	50,000	50,000	23,900	39,714	(20.57%)
53016542 - 44470 Other Fees	299,425	384,051	270,450	270,450	429,919	428,967	58.61%
53016542 - 44480 Late Fees	996	1,566	2,071	2,071	865	1,154	(44.28%)
53016542 - 44490 Landfill Maintenance Fees	331,628	351,228	273,770	273,770	264,227	325,165	18.77%
Total Charges for Services	2,357,326	2,470,460	2,562,531	2,562,531	2,024,857	2,347,730	(8.38%)
Other Financing Sources							
53019848 - 49110 Transfers From Spec Rev Fnd	116,612	44,622	0	0	0	0	0.00%
Total Other Financing Sources	116,612	44,622	0	0	0	0	0.00%
Non-recurring Revenues							
53016549 - 49400 Gain-loss on Sale of Fixed Ass	200	(7,375)	0	0	0	0	0.00%
53016549 - 49910 Bdgt'd Use of Unrest. Net Asset	0	0	1,540,288	1,540,288	0	2,980,221	93.48%
Total Non-recurring Revenues	200	(7,375)	1,540,288	1,540,288	0	2,980,221	93.48%
Solid Waste Fund Total Revenues	2,487,210	2,556,415	4,140,788	4,140,788	2,024,857	5,365,920	29.59%

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Expenditures
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Solid Waste Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Utility Administration							
53024051 - 51100 Salaries and Wages	159,218	144,669	174,711	174,711	139,902	177,142	1.39%
53024051 - 51200 Temporary Employees	545	269	1,297	1,297	34	1,431	10.33%
53024051 - 51300 Overtime	243	381	494	494	1,339	575	16.40%
53024051 - 52100 Health Insurance Benefit	45,038	35,103	53,405	53,405	31,672	56,076	5.00%
53024051 - 52200 FICA & Medicare Emplr Match	12,115	10,893	13,064	13,064	10,539	13,416	2.69%
53024051 - 52300 PERS Employer Contribution	1,484	52,010	47,655	47,655	27,846	52,239	9.62%
53024051 - 52400 Unemployment Insurance	707	692	730	730	572	797	9.18%
53024051 - 52500 Workers Compensation	2,642	2,872	4,367	4,367	2,370	4,632	6.07%
53024051 - 52900 Other Employee Benefits	524	144	244	244	115	238	(2.26%)
Personnel Expenses	222,516	247,035	295,967	295,967	214,390	306,546	3.57%
53024052 - 53230 Legal Services	0	0	1,000	1,000	0	1,000	0.00%
53024052 - 53240 Engineering/Architectural Svcs	2,596	4,382	2,500	2,500	934	2,500	0.00%
53024052 - 53260 Training Services	62	0	1,000	1,000	733	1,000	0.00%
53024052 - 53264 Education Reimbursement	0	0	1,450	1,450	0	1,450	0.00%
53024052 - 53300 Other Professional Svcs	401	1,379	1,900	1,900	18,860	900	(52.63%)
53024052 - 53410 Software / Hardware Support	8,545	6,606	11,546	11,546	11,296	7,064	(38.82%)
53024052 - 54110 Water / Sewerage	470	472	456	456	392	456	0.00%
53024052 - 54210 Solid Waste	674	879	1,215	1,215	778	1,215	0.00%
53024052 - 54230 Custodial Services/Supplies	1,213	1,304	4,509	4,509	1,000	4,509	0.00%
53024052 - 54300 Repair/Maintenance Services	460	344	500	500	568	500	0.00%
53024052 - 55200 General Insurance	22,641	25,459	42,712	42,712	29,677	43,286	1.34%
53024052 - 55310 Telephone / Fax/TV	2,387	2,788	1,321	1,321	2,112	1,321	0.00%
53024052 - 55320 Network / Internet	3,619	3,618	6,900	6,900	2,940	7,035	1.96%
53024052 - 55903 Travel and Related Costs	487	603	1,000	1,000	0	0	(100.00%)
53024052 - 55904 Banking / Credit Card Fees	5,854	5,170	1,800	1,800	2,544	1,800	0.00%
53024052 - 55905 Postal Services	(1,758)	1,905	2,565	2,565	1,250	2,565	0.00%
53024052 - 55906 Membership Dues	0	791	0	0	641	0	0.00%
53024052 - 55908 Employee Moving Costs	0	0	5,000	5,000	0	5,000	0.00%
53024052 - 56100 General Supplies	250	138	200	200	59	200	0.00%
53024052 - 56101 Safety Related Items	785	611	0	0	0	0	0.00%
53024052 - 56120 Office Supplies	1,354	747	2,186	2,186	928	2,186	0.00%
53024052 - 56150 Computer Hardware / Software	7,179	5,475	2,841	2,877	1,263	7,930	179.13%
53024052 - 56220 Electricity	8,389	5,961	7,000	7,000	5,713	7,000	0.00%
53024052 - 56240 Heating Oil	10,687	9,455	8,102	8,102	5,122	8,102	0.00%
53024052 - 56260 Gasoline for Vehicles	674	409	1,962	1,962	258	1,962	0.00%
53024052 - 56320 Business Meals	0	0	200	200	0	200	0.00%
53024052 - 56330 Food/Bev/Related Emp Apprctn	1,833	1,422	750	750	563	750	0.00%
53024052 - 56400 Books and Periodicals	272	247	0	0	197	0	0.00%
Operating Expenses	79,074	80,166	110,615	110,650	87,828	109,931	(0.62%)
53024054 - 58100 Depreciation	907,244	911,102	955,996	955,996	681,532	913,944	(4.40%)
53024054 - 58200 Landfill Closure/Post Closure	255,026	501,774	262,000	262,000	241,160	290,000	10.69%
53024054 - 58500 Bad Debt Expense	120	417	0	0	0	0	0.00%
53024054 - 58910 Allocations IN-Debit	21,456	21,456	21,456	21,456	17,880	21,456	0.00%
53024054 - 59100 Interest Expense	67,566	43,338	61,016	61,016	61,016	57,203	(6.25%)
Other Expenses	1,251,413	1,478,087	1,300,468	1,300,468	1,001,588	1,282,603	(1.37%)
Total Utility Administration	1,553,003	1,805,287	1,707,049	1,707,085	1,303,805	1,699,080	(0.47%)

City of Unalaska
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Solid Waste Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Solid Waste Operations							
53024751 - 51100 Salaries and Wages	380,808	404,900	474,730	474,730	289,099	473,653	(0.23%)
53024751 - 51200 Temporary Employees	24,774	8,357	27,903	27,903	12,207	27,903	0.00%
53024751 - 51300 Overtime	45,931	21,966	46,000	46,000	20,608	46,000	0.00%
53024751 - 52100 Health Insurance Benefit	125,306	113,040	178,638	178,638	88,484	187,560	4.99%
53024751 - 52200 FICA & Medicare Emplr Match	34,541	33,281	41,970	41,970	24,627	41,890	(0.19%)
53024751 - 52300 PERS Employer Contribution	24,659	(38,503)	142,737	142,737	63,420	153,217	7.34%
53024751 - 52400 Unemployment Insurance	2,420	2,096	2,673	2,673	1,643	2,895	8.31%
53024751 - 52500 Workers Compensation	11,978	15,857	25,408	25,408	10,795	27,002	6.27%
53024751 - 52900 Other Employee Benefits	2,697	2,639	3,921	3,921	1,652	3,867	(1.38%)
Personnel Expenses	653,114	563,633	943,980	943,980	512,536	963,987	2.12%
53024752 - 53240 Engineering/Architectural Svcs	0	0	2,000	2,000	0	2,000	0.00%
53024752 - 53260 Training Services	1,020	1,190	4,000	4,000	0	4,000	0.00%
53024752 - 53300 Other Professional Svcs	98,191	35,819	46,500	77,430	24,536	100,000	115.05%
53024752 - 53410 Software / Hardware Support	0	0	1,200	1,200	1,122	1,200	0.00%
53024752 - 53420 Sampling / Testing	23,138	6,543	48,000	48,000	2,838	15,000	(68.75%)
53024752 - 53490 Other Technical Services	210	1,540	36,500	36,500	0	25,000	(31.51%)
53024752 - 54110 Water / Sewerage	192,263	109,269	150,000	150,000	73,168	150,000	0.00%
53024752 - 54210 Solid Waste	26,834	336,580	572,000	572,000	502	562,000	(1.75%)
53024752 - 54220 Snow Plowing	0	12,600	0	0	0	0	0.00%
53024752 - 54300 Repair/Maintenance Services	125,088	69,462	11,000	32,948	28,234	11,000	0.00%
53024752 - 55310 Telephone / Fax/TV	4,001	4,045	4,600	4,600	3,363	4,600	0.00%
53024752 - 55330 Radio	6,325	0	2,750	2,750	0	0	(100.00%)
53024752 - 55901 Advertising	650	450	500	500	1,275	0	(100.00%)
53024752 - 55903 Travel and Related Costs	5,458	(1,067)	8,000	8,000	0	8,000	0.00%
53024752 - 55906 Membership Dues	418	223	1,000	1,000	100	500	(50.00%)
53024752 - 55907 Permit Fees	9,735	10,155	10,000	10,000	9,210	10,000	0.00%
53024752 - 55908 Employee Moving Costs	1,067	0	0	0	0	5,000	0.00%
53024752 - 56100 General Supplies	102,592	118,415	53,500	53,916	41,888	53,500	0.00%
53024752 - 56101 Safety Related Items	6,518	5,874	16,500	16,571	5,035	7,250	(56.06%)
53024752 - 56108 Lab Supplies	3,858	0	5,000	5,000	0	3,500	(30.00%)
53024752 - 56110 Sand / Gravel / Rock	50,040	49,994	50,000	50,000	0	50,000	0.00%
53024752 - 56115 Chemicals	0	0	250	250	0	250	0.00%
53024752 - 56120 Office Supplies	0	1,018	700	700	0	700	0.00%
53024752 - 56150 Computer Hardware / Software	0	843	1,700	1,700	782	1,700	0.00%
53024752 - 56220 Electricity	82,584	84,081	70,000	70,000	93,706	70,000	0.00%
53024752 - 56230 Propane	1,618	1,405	2,000	2,000	793	2,500	25.00%
53024752 - 56240 Heating Oil	52,887	42,784	50,000	50,000	24,314	50,000	0.00%
53024752 - 56260 Gasoline for Vehicles	1,162	1,276	800	800	403	800	0.00%
53024752 - 56270 Diesel for Equipment	9,196	5,892	10,000	10,000	3,309	10,000	0.00%
53024752 - 56330 Food/Bev/Related Emp Apprctn	397	448	400	400	130	400	0.00%
53024752 - 56400 Books and Periodicals	55	0	100	100	0	100	0.00%
Operating Expenses	805,304	898,839	1,159,000	1,212,365	314,706	1,149,000	(0.86%)
53024753 - 57400 Machinery and Equipment	0	0	0	0	0	131,552	0.00%
Capital Outlay	0	0	0	0	0	131,552	0.00%
Total Solid Waste Operations	1,458,419	1,462,471	2,102,980	2,156,345	827,242	2,244,539	6.73%

City of Unalaska
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Solid Waste Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Transfers Out							
53029854 - 59940 Transfers To Prop Capt Proj	0	(209,914)	100,000	100,000	100,000	1,171,100	1,071.10%
Other Expenses	0	(209,914)	100,000	100,000	100,000	1,171,100	1071.10%
Total Transfers Out	0	(209,914)	100,000	100,000	100,000	1,171,100	1071.10%

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Expenditures
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Solid Waste Proprietary		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Veh & Equip Maintenance								
53022851 - 51100	Salaries and Wages	23,235	18,919	49,583	49,583	20,843	49,802	0.44%
53022851 - 51200	Temporary Employees	0	0	0	0	160	0	0.00%
53022851 - 51300	Overtime	2,289	287	1,485	1,485	57	1,782	20.00%
53022851 - 52100	Health Insurance Benefit	6,977	3,780	15,788	15,788	6,541	16,693	5.73%
53022851 - 52200	FICA & Medicare Emplr Match	1,953	1,469	3,904	3,904	1,611	3,941	0.95%
53022851 - 52300	PERS Employer Contribution	5,739	6,410	13,872	13,872	4,019	15,248	9.92%
53022851 - 52400	Unemployment Insurance	137	77	209	209	107	234	11.96%
53022851 - 52500	Workers Compensation	588	610	1,796	1,796	560	1,909	6.29%
53022851 - 52900	Other Employee Benefits	111	70	298	298	54	298	0.00%
	Personnel Expenses	41,028	31,622	86,935	86,935	33,952	89,907	3.42%
53022852 - 54300	Repair/Maintenance Services	112	1,666	2,500	2,500	2,582	2,500	0.00%
53022852 - 56100	General Supplies	0	61	2,000	2,000	12	3,000	50.00%
53022852 - 56130	Machinery / Vehicle Parts	13,748	20,092	51,500	51,500	8,512	52,000	0.97%
	Operating Expenses	13,860	21,819	56,000	56,000	11,106	57,500	2.68%
	Total Veh & Equip Maintenance	54,888	53,441	142,935	142,935	45,057	147,407	3.13%

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Expenditures
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Solid Waste Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Facilities Maintenance							
53022951 - 51100 Salaries and Wages	34,295	20,064	42,764	42,764	25,939	43,283	1.21%
53022951 - 51200 Temporary Employees	196	0	0	0	164	0	0.00%
53022951 - 51300 Overtime	2,378	446	574	574	438	1,081	88.33%
53022951 - 52100 Health Insurance Benefit	12,307	5,935	13,641	13,641	6,702	14,267	4.59%
53022951 - 52200 FICA & Medicare Emplr Match	2,820	1,569	3,312	3,312	2,030	3,392	2.42%
53022951 - 52300 PERS Employer Contribution	8,577	6,489	11,832	11,832	5,159	13,142	11.07%
53022951 - 52400 Unemployment Insurance	209	105	181	181	142	201	11.05%
53022951 - 52500 Workers Compensation	1,176	914	1,762	1,762	1,025	1,873	6.30%
53022951 - 52900 Other Employee Benefits	191	80	258	258	107	256	(0.78%)
Personnel Expenses	62,148	35,601	74,324	74,324	41,708	77,495	4.27%
53022952 - 53300 Other Professional	5,125	716	0	0	966	0	0.00%
53022952 - 54300 Repair/Maintenance Services	14,876	3,409	5,500	5,999	9,981	7,800	41.82%
53022952 - 54500 Construction Services	0	0	1,000	1,000	0	1,000	0.00%
53022952 - 56100 General Supplies	152	60	1,500	1,500	166	1,500	0.00%
53022952 - 56101 Safety Related Items	2,018	22	0	0	26	500	0.00%
53022952 - 56140 Facility Maintenance Supplies	6,182	6,803	5,500	5,500	2,961	15,500	181.82%
Operating Expenses	28,353	11,010	13,500	13,999	14,100	26,300	94.81%
Total Facilities Maintenance	90,502	46,611	87,824	88,323	55,808	103,795	18.19%

City of Unalaska
FY2022 Ports & Harbors Budget Summary
Draft as of 3/31/2021

Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
REVENUES							
Intergovernmental	80,574	162,936	485,831	485,831	0	63,971	(86.83%)
Charges for Services	6,557,217	6,921,195	8,227,891	8,227,891	5,131,329	8,587,891	4.38%
Investment Income	51,807	29,728	0	0	0	0	0.00%
Non-recurring Revenues	0	0	2,086,149	2,111,149	0	7,402,629	254.85%
Total Revenues	6,689,598	7,113,859	10,799,871	10,824,871	5,131,329	16,054,491	32.73%
EXPENDITURES							
Harbor Office	6,194,870	6,584,090	8,124,639	8,124,639	5,223,571	7,299,689	(10.15%)
Unalaska Marine Center	1,001,789	1,026,380	1,095,318	1,095,321	801,422	1,087,207	(0.74%)
Spit & Light Cargo Docks	520,849	511,423	527,369	527,369	442,199	545,262	3.39%
Ports Security	27,617	24,621	73,339	73,339	6,007	68,855	(6.11%)
CEM Small Boat Harbor	677,712	664,836	689,532	689,532	565,938	701,825	1.78%
Bobby Storrs Small Boat Harbor	106,761	110,851	185,660	190,910	101,995	189,808	2.23%
Transfers Out	4,856,640	618,442	0	0	0	6,045,000	0.00%
Veh & Equip Maintenance	45,246	50,587	63,025	63,025	43,014	64,429	2.23%
Facilities Maintenance	34,913	29,371	40,989	66,488	46,958	52,415	27.88%
Total Expenditures	13,466,397	9,620,601	10,799,870	10,830,622	7,231,104	16,054,491	32.73%
Ports & Harbors Proprietary Fund N	(6,776,799)	(2,506,742)	0	(5,751)	(2,099,775)	0	

EXPENDITURES	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
Harbor Office	1,064,551	242,655	217,269	5,775,214	7,299,689	45.47%
Unalaska Marine Center	484,176	603,031	0	0	1,087,207	6.77%
Spit & Light Cargo Docks	143,457	401,805	0	0	545,262	3.40%
Ports Security	62,355	6,500	0	0	68,855	0.43%
CEM Small Boat Harbor	256,230	445,595	0	0	701,825	4.37%
Bobby Storrs Small Boat Harbor	107,603	82,205	0	0	189,808	1.18%
Veh & Equip Maintenance	42,429	22,000	0	0	64,429	0.40%
Facilities Maintenance	31,157	21,258	0	0	52,415	0.33%
Total Operating Expenditures	2,191,958	1,825,050	217,269	5,775,214	10,009,491	
Transfers Out	0	0	0	6,045,000	6,045,000	37.65%
	0	0	0	6,045,000	6,045,000	

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Revenues
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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Intergovernmental							
54017041 - 42152 Debt Reimbursements Grants	0	0	366,694	366,694	0	0	(100.00%)
54017041 - 42195 Misc. Fed Operating Grants	55,682	55,399	55,166	55,166	0	0	(100.00%)
54017041 - 42355 PERS Nonemployer Contributions	21,687	78,917	63,971	63,971	0	63,971	0.00%
54017041 - 42359 Other State Revenue	3,205	28,620	0	0	0	0	0.00%
Total Intergovernmental	80,574	162,936	485,831	485,831	0	63,971	(86.83%)
Charges for Services							
54017042 - 44511 UMC Docking / Moorage	1,360,938	1,391,764	1,770,006	1,770,006	973,518	1,770,006	0.00%
54017042 - 44512 UMC Wharfage	2,220,775	2,480,640	3,188,469	3,188,469	1,684,313	3,188,469	0.00%
54017042 - 44513 UMC Rental Fees	541,487	575,533	850,000	850,000	466,509	1,210,000	42.35%
54017042 - 44514 UMC Utilities	428,845	478,581	467,127	467,127	246,777	467,127	0.00%
54017042 - 44521 Spit Docking / Moorage	497,208	529,271	430,520	430,520	443,340	430,520	0.00%
54017042 - 44524 Spit Utilities	148,741	153,469	125,000	125,000	127,047	125,000	0.00%
54017042 - 44531 SBH Docking / Moorage	76,249	72,781	87,000	87,000	66,460	87,000	0.00%
54017042 - 44534 SBH Utilities	7,705	7,859	6,000	6,000	10,854	6,000	0.00%
54017042 - 44541 Cargo Docking / Moorage	93,061	56,966	120,000	120,000	52,415	120,000	0.00%
54017042 - 44542 Cargo Wharfage	156,900	141,437	94,500	94,500	120,613	94,500	0.00%
54017042 - 44543 Cargo Rental Fees	0	0	8,000	8,000	0	8,000	0.00%
54017042 - 44544 Cargo Utilities	35,350	23,474	22,569	22,569	14,536	22,569	0.00%
54017042 - 44551 CEM Docking/Moorage	617,208	622,330	647,700	647,700	601,644	647,700	0.00%
54017042 - 44554 CEM Utilities	308,875	331,914	313,000	313,000	296,411	313,000	0.00%
54017042 - 44555 CEM Others Services	750	369	500	500	959	500	0.00%
54017042 - 44560 Security Fees	52,445	45,596	85,000	85,000	7,029	85,000	0.00%
54017042 - 44580 Late Fees	5,266	6,709	2,500	2,500	2,288	2,500	0.00%
54017042 - 44599 Other Revenue	5,415	2,502	10,000	10,000	16,616	10,000	0.00%
Total Charges for Services	6,557,217	6,921,195	8,227,891	8,227,891	5,131,329	8,587,891	4.38%
Investment Income							
54017043 - 47110 Interest Revenue	51,807	29,728	0	0	0	0	0.00%
Total Investment Income	51,807	29,728	0	0	0	0	0.00%
Non-recurring Revenues							
54017049 - 49910 Bdgtd Use of Unrest. Net Asset	0	0	2,086,149	2,111,149	0	7,402,629	254.85%
Total Non-recurring Revenues	0	0	2,086,149	2,111,149	0	7,402,629	254.85%
Ports & Harbors Fund Total Revenues	6,689,598	7,113,859	10,799,871	10,824,871	5,131,329	16,054,491	48.65%

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Harbor Office							
54025051 - 51100 Salaries and Wages	565,421	529,896	639,761	639,761	405,145	608,009	(4.96%)
54025051 - 51200 Temporary Employees	1,657	539	2,594	2,594	8,179	2,861	10.29%
54025051 - 51300 Overtime	2,688	1,571	13,477	13,477	1,199	12,581	(6.65%)
54025051 - 52100 Health Insurance Benefit	168,784	128,372	196,905	196,905	101,653	206,731	4.99%
54025051 - 52200 FICA & Medicare Emplr Match	43,496	40,255	48,920	48,920	31,328	47,022	(3.88%)
54025051 - 52300 PERS Employer Contribution	28,265	(127,053)	174,090	174,090	82,402	179,450	3.08%
54025051 - 52400 Unemployment Insurance	2,527	2,403	2,663	2,663	1,991	2,910	9.28%
54025051 - 52500 Workers Compensation	4,676	5,033	4,203	4,203	2,096	4,458	6.07%
54025051 - 52900 Other Employee Benefits	2,396	404	627	627	290	529	(15.63%)
Personnel Expenses	819,911	581,420	1,083,240	1,083,240	634,283	1,064,551	(1.73%)
54025052 - 53230 Legal Services	2,672	3,059	5,000	5,000	2,588	5,000	0.00%
54025052 - 53260 Training Services	1,931	0	6,000	6,000	0	6,000	0.00%
54025052 - 53264 Education Reimbursement	0	390	0	0	0	0	0.00%
54025052 - 53300 Other Professional Svcs	23,296	7,931	4,900	4,900	2,450	4,900	0.00%
54025052 - 53410 Software / Hardware Support	22,887	17,615	30,771	30,771	30,219	18,817	(38.85%)
54025052 - 54110 Water / Sewerage	0	0	0	0	536	0	0.00%
54025052 - 54230 Custodial Services/Supplies	0	0	12,000	12,000	0	12,000	0.00%
54025052 - 54300 Repair/Maintenance Services	3,768	0	4,000	4,000	531	4,000	0.00%
54025052 - 54410 Buildings / Land Rental	50,051	50,367	50,000	50,000	44,852	50,000	0.00%
54025052 - 55200 General Insurance	11,215	14,918	21,371	21,371	15,790	25,698	20.25%
54025052 - 55310 Telephone / Fax/ TV	8,343	10,500	24,900	24,900	9,050	24,900	0.00%
54025052 - 55320 Network / Internet	9,650	9,648	18,400	18,400	7,980	18,760	1.96%
54025052 - 55330 Radio	1,198	0	8,000	8,000	340	8,000	0.00%
54025052 - 55390 Other Communications	877	880	1,500	1,500	922	1,500	0.00%
54025052 - 55901 Advertising	125	978	2,000	2,000	0	2,000	0.00%
54025052 - 55902 Printing and Binding	0	0	750	750	0	750	0.00%
54025052 - 55903 Travel and Related Costs	13,247	9,832	15,000	15,000	0	15,000	0.00%
54025052 - 55904 Banking / Credit Card Fees	28,745	30,067	0	0	16,293	0	0.00%
54025052 - 55905 Postal Services	(5,471)	1,900	3,600	3,600	2,600	3,600	0.00%
54025052 - 55906 Membership Dues	1,573	1,795	2,000	2,000	670	2,000	0.00%
54025052 - 55907 Permit Fees	0	0	1,500	1,500	0	1,500	0.00%
54025052 - 56100 General Supplies	1,520	667	3,000	3,000	2,231	3,000	0.00%
54025052 - 56120 Office Supplies	3,330	4,899	4,500	4,500	2,967	4,500	0.00%
54025052 - 56150 Computer Hardware / Software	19,275	14,562	7,576	7,576	3,692	20,480	170.33%
54025052 - 56160 Uniforms	2,671	1,277	5,500	5,500	0	5,500	0.00%
54025052 - 56240 Heating Oil	914	861	0	0	568	0	0.00%
54025052 - 56260 Gasoline for Vehicles	1,398	608	1,800	1,800	531	1,800	0.00%
54025052 - 56320 Business Meals	323	0	500	500	0	500	0.00%
54025052 - 56330 Food/Bev/Related Emp Apprctn	1,867	1,393	2,300	2,300	1,275	2,300	0.00%
54025052 - 56400 Books and Periodicals	0	0	150	150	0	150	0.00%
Operating Expenses	205,405	184,147	237,018	237,018	146,083	242,655	2.38%
54025053 - 57400 Machinery and Equipment	0	0	10,500	10,500	10,444	217,269	1,969.23%
Capital Outlay	0	0	10,500	10,500	10,444	217,269	1969.23%
54025054 - 58100 Depreciation	3,640,849	4,276,173	4,336,120	4,336,120	3,242,534	4,343,293	0.17%
54025054 - 58500 Bad Debt Expense	11,910	2,889	0	0	0	0	0.00%
54025054 - 58910 Allocations IN-Debit	68,112	68,112	68,112	68,112	59,910	68,112	0.00%
54025054 - 59100 Interest Expense	1,448,682	1,471,349	1,469,649	1,469,649	1,130,317	1,363,809	(7.20%)
54025054 - 59200 Principal Payment	0	0	920,000	920,000	0	0	(100.00%)
Other Expenses	5,169,554	5,818,523	6,793,881	6,793,881	4,432,761	5,775,214	(14.99%)

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Total Harbor Office	6,194,870	6,584,090	8,124,639	8,124,639	5,223,571	7,299,689	(10.15%)

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Unalaska Marine Center							
54025151 - 51100 Salaries and Wages	203,086	184,060	236,828	236,828	189,341	241,582	2.01%
54025151 - 51300 Overtime	17,685	14,251	34,399	34,399	10,949	33,396	(2.92%)
54025151 - 52100 Health Insurance Benefit	80,442	68,894	89,152	89,152	61,467	94,684	6.21%
54025151 - 52200 FICA & Medicare Emplr Match	16,889	15,171	20,748	20,748	15,322	21,039	1.40%
54025151 - 52300 PERS Employer Contribution	16,797	73,459	74,373	74,373	39,924	80,166	7.79%
54025151 - 52400 Unemployment Insurance	1,382	1,253	1,191	1,191	1,074	1,319	10.75%
54025151 - 52500 Workers Compensation	4,597	6,225	11,281	11,281	5,144	11,990	6.28%
54025151 - 52900 Other Employee Benefits	2	0	0	0	0	0	0.00%
Personnel Expenses	340,878	363,311	467,972	467,972	323,221	484,176	3.46%
54025152 - 53240 Engineering/Architectural Svcs	0	0	1,300	1,300	0	1,300	0.00%
54025152 - 53260 Training Services	700	0	0	0	0	0	0.00%
54025152 - 53300 Other Professional Svcs	3,074	17,500	0	0	0	0	0.00%
54025152 - 53410 Software / Hardware Support	0	0	150	150	0	150	0.00%
54025152 - 54110 Water / Sewerage	15,277	23,545	26,000	26,000	13,923	15,000	(42.31%)
54025152 - 54210 Solid Waste	111,527	140,003	145,000	145,000	115,016	145,000	0.00%
54025152 - 54220 Snow Plowing	0	0	5,000	5,000	0	5,000	0.00%
54025152 - 54300 Repair/Maintenance Services	1,969	1,591	10,000	10,000	9,305	10,000	0.00%
54025152 - 54410 Buildings / Land Rental	1,200	1,200	0	0	900	0	0.00%
54025152 - 54420 Equipment Rental	0	0	1,200	1,200	0	1,200	0.00%
54025152 - 55200 General Insurance	153,055	170,890	200,696	200,696	190,135	219,381	9.31%
54025152 - 55310 Telephone / Fax/ TV	362	648	0	0	403	0	0.00%
54025152 - 55320 Network / Internet	2,340	195	0	0	0	0	0.00%
54025152 - 55330 Radio	0	0	2,000	2,000	0	0	(100.00%)
54025152 - 55903 Travel and Related Costs	493	0	0	0	0	0	0.00%
54025152 - 55906 Membership Dues	0	0	500	500	0	500	0.00%
54025152 - 55907 Permit Fees	70	0	0	0	0	0	0.00%
54025152 - 56100 General Supplies	20,962	11,581	10,000	10,003	2,258	10,000	0.00%
54025152 - 56101 Safety Related Items	1,959	2,239	0	0	437	0	0.00%
54025152 - 56110 Sand / Gravel / Rock	0	0	5,000	5,000	0	5,000	0.00%
54025152 - 56120 Office Supplies	0	95	250	250	0	250	0.00%
54025152 - 56220 Electricity	327,929	280,936	205,000	205,000	138,458	175,000	(14.63%)
54025152 - 56230 Propane	215	79	150	150	49	150	0.00%
54025152 - 56260 Gasoline for Vehicles	15,580	12,068	14,000	14,000	6,916	14,000	0.00%
54025152 - 56270 Diesel for Equipment	357	499	600	600	400	600	0.00%
54025152 - 56330 Food/Bev/Related Emp Apprctn	3,842	0	500	500	0	500	0.00%
Operating Expenses	660,911	663,069	627,346	627,349	478,200	603,031	(3.88%)
Total Unalaska Marine Center	1,001,789	1,026,380	1,095,318	1,095,321	801,422	1,087,207	(0.74%)

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Spit & Light Cargo Docks							
54025251 - 51100 Salaries and Wages	60,141	57,759	70,172	70,172	56,101	71,579	2.01%
54025251 - 51300 Overtime	5,240	4,223	10,194	10,194	3,244	9,894	(2.94%)
54025251 - 52100 Health Insurance Benefit	23,835	20,413	26,415	26,415	18,213	28,053	6.20%
54025251 - 52200 FICA/Medicare Employer Match	5,002	4,742	6,148	6,148	4,540	6,232	1.37%
54025251 - 52300 PERS Employer Benefit	4,786	22,670	22,039	22,039	11,756	23,754	7.78%
54025251 - 52400 Unemployment Ins Benefit	408	371	355	355	318	391	10.14%
54025251 - 52500 Workers Compensation Ins	1,369	1,853	3,343	3,343	1,524	3,554	6.31%
54025251 - 52900 Other Employee Benefits	1	0	0	0	0	0	0.00%
Personnel Expenses	100,781	112,030	138,666	138,666	95,697	143,457	3.46%
54025252 - 54110 Water / Sewerage	26,310	27,380	39,000	39,000	21,672	39,000	0.00%
54025252 - 54210 Solid Waste	6,792	7,552	26,000	26,000	6,510	26,000	0.00%
54025252 - 54300 Repair/Maintenance Services	21,731	1,668	25,000	25,000	151	25,000	0.00%
54025252 - 54410 Buildings/Land Rental	114,846	115,429	125,500	125,500	108,481	125,500	0.00%
54025252 - 55200 General Insurance	52,282	56,831	75,703	75,703	76,386	88,805	17.31%
54025252 - 56100 General Supplies	5,867	5,883	10,000	10,000	366	10,000	0.00%
54025252 - 56110 Sand / Gravel / Rock	720	720	5,000	5,000	0	5,000	0.00%
54025252 - 56220 Electricity	191,522	183,929	75,000	75,000	132,936	75,000	0.00%
54025252 - 56260 Gasoline for Vehicles	0	0	7,500	7,500	0	7,500	0.00%
Operating Expenses	420,068	399,393	388,703	388,703	346,503	401,805	3.37%
Total Spit & Light Cargo Docks	520,849	511,423	527,369	527,369	442,199	545,262	3.39%

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Ports Security							
54025351 - 51100 Salaries and Wages	4,148	3,121	6,638	6,638	730	5,950	(10.36%)
54025351 - 51300 Overtime	9,307	8,593	32,410	32,410	0	29,050	(10.37%)
54025351 - 52100 Health Insurance Benefit	5,703	2,419	13,543	13,543	367	12,222	(9.75%)
54025351 - 52200 FICA/Medicare Employer Match	1,029	896	2,988	2,988	56	2,674	(10.51%)
54025351 - 52300 PERS Employer Benefit	951	4,493	11,178	11,178	161	10,798	(3.40%)
54025351 - 52400 Unemployment Ins Benefit	85	42	182	182	3	172	(5.49%)
54025351 - 52500 Workers Compensation Ins	212	259	1,400	1,400	23	1,489	6.36%
Personnel Expenses	21,435	19,823	68,339	68,339	1,339	62,355	(8.76%)
54025352 - 56100 General Supplies	5,494	4,199	3,500	3,500	4,668	5,000	42.86%
54025352 - 56120 Office Supplies	263	0	500	500	0	500	0.00%
54025352 - 56330 Food/Bev/Related Emp Apprctn	425	600	1,000	1,000	0	1,000	0.00%
Operating Expenses	6,182	4,798	5,000	5,000	4,668	6,500	30.00%
Total Ports Security	27,617	24,621	73,339	73,339	6,007	68,855	(6.11%)

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
CEM Small Boat Harbor							
54025451 - 51100 Salaries and Wages	114,269	109,156	135,842	135,842	96,360	134,052	(1.32%)
54025451 - 51300 Overtime	6,325	4,976	13,742	13,742	3,695	13,230	(3.73%)
54025451 - 52100 Health Insurance Benefit	42,250	34,637	47,580	47,580	29,362	50,317	5.75%
54025451 - 52200 FICA/Medicare Employer Match	9,240	8,746	11,386	11,386	7,665	11,261	(1.10%)
54025451 - 52300 PERS Employer Benefit	9,298	41,553	40,136	40,136	20,213	42,545	6.00%
54025451 - 52400 Unemployment Ins Benefit	695	628	640	640	537	702	9.69%
54025451 - 52500 Workers Compensation Ins	1,852	2,443	3,879	3,879	1,791	4,123	6.29%
54025451 - 52900 Other Employee Benefits	1	0	0	0	0	0	0.00%
Personnel Expenses	183,930	202,139	253,205	253,205	159,622	256,230	1.19%
54025452 - 53230 Legal	0	0	850	850	0	850	0.00%
54025452 - 54110 Water / Sewerage	26,470	8,691	12,000	12,000	9,981	12,000	0.00%
54025452 - 54210 Solid Waste	22,310	29,426	25,000	25,000	34,926	25,000	0.00%
54025452 - 54230 Custodial Services/Supplies	8,400	8,400	11,500	11,500	7,000	11,500	0.00%
54025452 - 54300 Repair/Maintenance Services	3,277	5,557	10,000	10,000	6,887	10,000	0.00%
54025452 - 55200 General Insurance	50,770	55,036	67,627	67,627	67,736	76,895	13.71%
54025452 - 55310 Telephone / Fax / TV	1,646	1,599	0	0	1,340	0	0.00%
54025452 - 56100 General Supplies	44,438	2,095	5,000	5,000	71	5,000	0.00%
54025452 - 56110 Sand / Gravel / Rock	0	0	5,000	5,000	0	5,000	0.00%
54025452 - 56120 Office Supplies	0	0	350	350	0	350	0.00%
54025452 - 56220 Electricity	333,555	348,933	292,000	292,000	275,714	292,000	0.00%
54025452 - 56240 Heating Oil	2,916	2,959	4,500	4,500	2,660	4,500	0.00%
54025452 - 56260 Gasoline for Vehicles	0	0	2,500	2,500	0	2,500	0.00%
Operating Expenses	493,783	462,697	436,327	436,327	406,316	445,595	2.12%
Total CEM Small Boat Harbor	677,712	664,836	689,532	689,532	565,938	701,825	1.78%

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Bobby Storrs Small Boat Harbor							
54025551 - 51100 Salaries and Wages	45,105	43,319	52,630	52,630	42,076	53,687	2.01%
54025551 - 51300 Overtime	3,930	3,167	7,644	7,644	2,433	7,422	(2.90%)
54025551 - 52100 Health Insurance Benefit	17,876	15,310	19,811	19,811	13,659	21,040	6.20%
54025551 - 52200 FICA/Medicare Employer Match	3,751	3,556	4,609	4,609	3,405	4,676	1.45%
54025551 - 52300 PERS Employer Benefit	3,675	17,065	16,532	16,532	8,853	17,818	7.78%
54025551 - 52400 Unemployment Ins Benefit	306	278	266	266	239	295	10.90%
54025551 - 52500 Workers Compensation Ins	1,027	1,390	2,507	2,507	1,143	2,665	6.30%
54025551 - 52900 Other Employee Benefits	0	0	0	0	0	0	0.00%
Personnel Expenses	75,671	84,086	103,999	103,999	71,808	107,603	3.47%
54025552 - 53300 Other Professional	0	0	30,000	30,000	0	30,000	0.00%
54025552 - 54110 Water / Sewerage	1,827	4,682	5,000	5,000	2,438	5,000	0.00%
54025552 - 54210 Solid Waste	3,098	1,007	1,000	1,000	752	1,000	0.00%
54025552 - 54300 Repair/Maintenance Services	4,321	1,339	15,000	20,250	7,324	15,000	0.00%
54025552 - 55200 General Insurance	10,531	11,093	10,161	10,161	9,382	10,705	5.36%
54025552 - 56100 General Supplies	806	332	9,000	9,000	0	9,000	0.00%
54025552 - 56220 Electricity	10,507	8,312	10,000	10,000	10,292	10,000	0.00%
54025552 - 56260 Gasoline for Vehicles	0	0	1,500	1,500	0	1,500	0.00%
Operating Expenses	31,091	26,765	81,661	86,911	30,187	82,205	0.67%
Total Bobby Storrs Small Boat Harbo	106,761	110,851	185,660	190,910	101,995	189,808	2.23%

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Transfers Out							
54029854 - 59940 Transfers To Enterpr Capt Proj	4,856,640	618,442	0	0	0	6,045,000	0.00%
Other Expenses	4,856,640	618,442	0	0	0	6,045,000	0.00%
Total Transfers Out	4,856,640	618,442	0	0	0	6,045,000	0.00%

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Veh & Equip Maintenance							
54022851 - 51100 Salaries and Wages	19,409	19,627	23,396	23,396	22,000	23,498	0.44%
54022851 - 51300 Overtime	146	0	700	700	236	840	20.00%
54022851 - 52100 Health Insurance Benefit	6,715	5,276	7,451	7,451	5,620	7,877	5.72%
54022851 - 52200 FICA & Medicare Emplr Match	1,496	1,501	1,844	1,844	1,701	1,864	1.08%
54022851 - 52300 PERS Employer Contribution	1,476	7,010	6,546	6,546	4,551	7,193	9.88%
54022851 - 52400 Unemployment Insurance	98	77	100	100	102	114	14.00%
54022851 - 52500 Workers Compensation	437	583	847	847	601	901	6.38%
54022851 - 52900 Other Employee Benefits	99	96	141	141	97	142	0.71%
Personnel Expenses	29,877	34,171	41,025	41,025	34,908	42,429	3.42%
54022852 - 53300 Other Professional	489	0	0	0	285	0	0.00%
54022852 - 54300 Repair/Maintenance Services	112	190	2,000	2,000	538	2,000	0.00%
54022852 - 56100 General Supplies	0	111	0	0	15	1,400	0.00%
54022852 - 56130 Machinery / Vehicle Parts	14,768	16,115	20,000	20,000	7,268	18,600	(7.00%)
Operating Expenses	15,369	16,416	22,000	22,000	8,105	22,000	0.00%
Total Veh & Equip Maintenance	45,246	50,587	63,025	63,025	43,014	64,429	2.23%

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Ports & Harbors Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Facilities Maintenance							
54022951 - 51100 Salaries and Wages	19,700	11,280	17,336	17,336	11,699	17,544	1.20%
54022951 - 51200 Temporary Employees	245	0	0	0	247	0	0.00%
54022951 - 51300 Overtime	80	68	126	126	364	294	133.33%
54022951 - 52100 Health Insurance Benefit	6,575	2,786	5,494	5,494	2,879	5,737	4.42%
54022951 - 52200 FICA & Medicare Emplr Match	1,532	868	1,332	1,332	942	1,364	2.40%
54022951 - 52300 PERS Employer Contribution	653	3,588	4,763	4,763	2,290	5,282	10.90%
54022951 - 52400 Unemployment Insurance	132	44	72	72	56	80	11.11%
54022951 - 52500 Workers Compensation	681	456	707	707	450	752	6.36%
54022951 - 52900 Other Employee Benefits	115	50	104	104	54	104	0.00%
Personnel Expenses	29,712	19,141	29,934	29,934	18,980	31,157	4.09%
54022952 - 53300 Other Professional	555	0	0	0	0	0	0.00%
54022952 - 54300 Repair/Maintenance Services	844	7,066	4,125	29,624	26,605	14,758	257.77%
54022952 - 54500 Construction Services	0	0	1,030	1,030	0	1,100	6.80%
54022952 - 56100 General Supplies	160	60	750	750	136	250	(66.67%)
54022952 - 56101 Safety Related Items	924	22	0	0	26	0	0.00%
54022952 - 56140 Facility Maintenance Supplies	2,718	3,082	5,150	5,150	1,212	5,150	0.00%
Operating Expenses	5,201	10,230	11,055	36,554	27,979	21,258	92.29%
Total Facilities Maintenance	34,913	29,371	40,989	66,488	46,958	52,415	27.88%

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Airport Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
REVENUES							
Intergovernmental	1,932	8,481	6,841	6,841	0	6,841	0.00%
Charges for Services	489,482	485,446	553,500	553,500	365,394	553,500	0.00%
Non-recurring Revenues	0	0	200,838	200,838	0	263,224	31.06%
Total Revenues	491,414	493,927	761,179	761,179	365,394	823,565	7.58%
EXPENDITURES							
Airport Admin/Operations	601,590	549,852	592,175	592,175	464,624	617,801	4.33%
Facilities Maintenance	76,270	83,360	169,004	171,669	71,011	205,764	21.75%
Total Expenditures	677,860	633,212	761,179	763,843	535,636	823,565	7.58%
Transfers In	0	158,000	0	0	0	0	0.00%
Airport Proprietary Fund Net	(186,446)	18,715	0	(2,665)	(170,241)	0	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Airport Admin/Operations	107,715	223,492	0	286,594	617,801	75.02%
Facilities Maintenance	142,329	63,435	0	0	205,764	24.98%
Total Operating Expenditures	250,044	286,927	0	286,594	823,565	

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Airport Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Intergovernmental							
55017541 - 42355 PERS Nonemployer Contributions	1,932	8,481	6,841	6,841	0	6,841	0.00%
Total Intergovernmental	1,932	8,481	6,841	6,841	0	6,841	0.00%
Charges for Services							
55017542 - 44580 Late Fees	9,918	5,839	6,000	6,000	(427)	6,000	0.00%
55017542 - 44670 Airport Other Services	275	236	3,500	3,500	13,180	3,500	0.00%
55017542 - 47240 Airport Rent	479,289	479,371	544,000	544,000	352,641	544,000	0.00%
Total Charges for Services	489,482	485,446	553,500	553,500	365,394	553,500	0.00%
Other Financing Sources							
55019848 - 49100 Transfers From General Fund	0	158,000	0	0	0	0	0.00%
Total Other Financing Sources	0	158,000	0	0	0	0	0.00%
Non-recurring Revenues							
55017549 - 49910 Bdgtd Use of Unrest. Net Asset	0	0	200,838	200,838	0	263,224	31.06%
Total Non-recurring Revenues	0	0	200,838	200,838	0	263,224	31.06%
Airport Fund Total Revenues	491,414	651,927	761,179	761,179	365,394	823,565	8.20%

City of Unalaska
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Airport Proprietary		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Airport Admin/Operations								
55025651 - 51100	Salaries and Wages	54,427	52,674	64,296	64,296	47,615	64,145	(0.23%)
55025651 - 51200	Temporary Employees	195	0	0	0	1,499	0	0.00%
55025651 - 51300	Overtime	14	6	34	34	13	58	70.59%
55025651 - 52100	Health Insurance Benefit	15,500	12,458	18,367	18,367	11,118	19,289	5.02%
55025651 - 52200	FICA & Medicare Emplr Match	4,186	4,023	4,792	4,792	3,757	4,871	1.65%
55025651 - 52300	PERS Employer Contribution	3,440	19,510	17,259	17,259	9,971	18,761	8.70%
55025651 - 52400	Unemployment Insurance	241	217	247	247	217	266	7.69%
55025651 - 52500	Workers Compensation	127	182	305	305	114	325	6.56%
55025651 - 52900	Other Employee Benefits	85	0	0	0	0	0	0.00%
Personnel Expenses		78,217	89,068	105,300	105,300	74,304	107,715	2.29%
55025652 - 53230	Legal Services	3,026	0	1,000	1,000	0	1,000	0.00%
55025652 - 53300	Other Professional Svcs	4,963	0	1,500	1,500	0	1,500	0.00%
55025652 - 54110	Water / Sewerage	9,574	7,964	8,622	8,622	3,494	8,000	(7.21%)
55025652 - 54210	Solid Waste	25,285	24,336	22,000	22,000	22,195	22,000	0.00%
55025652 - 54220	Snow Plowing	0	0	1,200	1,200	0	1,200	0.00%
55025652 - 54230	Custodial Services/Supplies	60,000	60,000	60,000	60,000	53,475	60,000	0.00%
55025652 - 54300	Repair/Maintenance Services	175	185	1,500	1,500	1,853	1,500	0.00%
55025652 - 54410	Buildings / Land Rental	12,088	11,836	13,500	13,500	17,493	18,000	33.33%
55025652 - 55200	General Insurance	20,859	27,096	30,280	30,280	28,916	33,027	9.07%
55025652 - 55310	Telephone / Fax / TV	3,679	3,613	3,895	3,895	3,032	3,895	0.00%
55025652 - 55904	Banking / Credit Card Fees	3,763	2,908	3,200	3,200	5,845	3,200	0.00%
55025652 - 55905	Postal Services	(456)	200	300	300	200	300	0.00%
55025652 - 55907	Permit Fees	0	0	120	120	0	120	0.00%
55025652 - 56100	General Supplies	451	0	2,500	2,500	128	2,500	0.00%
55025652 - 56120	Office Supplies	75	0	250	250	0	250	0.00%
55025652 - 56220	Electricity	55,493	34,281	45,000	45,000	28,602	45,000	0.00%
55025652 - 56240	Heating Oil	15,964	19,480	22,000	22,000	13,481	22,000	0.00%
Operating Expenses		214,938	191,898	216,867	216,867	178,712	223,492	3.05%
55025654 - 58100	Depreciation	285,266	264,278	265,400	265,400	207,757	281,986	6.25%
55025654 - 58500	Bad Debt Expense	18,562	0	0	0	0	0	0.00%
55025654 - 58910	Allocations IN-Debit	4,608	4,608	4,608	4,608	3,850	4,608	0.00%
Other Expenses		308,436	268,886	270,008	270,008	211,607	286,594	6.14%
Total Airport Admin/Operations		601,590	549,852	592,175	592,175	464,624	617,801	4.33%

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Airport Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Transfers Out							
Total Transfers Out	0	0	0	0	0	0	0.00%

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Airport Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Facilities Maintenance							
55022951 - 51100 Salaries and Wages	37,987	53,564	77,846	77,846	34,685	79,823	2.54%
55022951 - 51200 Temporary Employees	782	791	1,037	1,037	1,428	0	(100.00%)
55022951 - 51300 Overtime	1,024	992	1,029	1,029	973	1,953	89.80%
55022951 - 52100 Health Insurance Benefit	11,511	12,080	24,828	24,828	7,199	25,965	4.58%
55022951 - 52200 FICA & Medicare Emplr Match	3,044	4,234	6,110	6,110	2,837	6,256	2.39%
55022951 - 52300 PERS Employer Contribution	2,216	(14,911)	21,541	21,541	7,070	23,921	11.05%
55022951 - 52400 Unemployment Insurance	196	238	345	345	130	372	7.83%
55022951 - 52500 Workers Compensation	1,315	2,160	3,349	3,349	1,407	3,560	6.30%
55022951 - 52900 Other Employee Benefits	174	262	484	484	156	479	(1.03%)
Personnel Expenses	58,250	59,412	136,569	136,569	55,884	142,329	4.22%
55022952 - 53300 Other Professional	125	9,774	0	0	0	0	0.00%
55022952 - 54230 Custodial Services/Supplies	3,600	5,259	13,000	13,000	0	13,000	0.00%
55022952 - 54300 Repair/Maintenance Services	11,472	2,216	6,800	9,465	10,656	37,800	455.88%
55022952 - 54500 Construction Services	0	0	1,000	1,000	0	1,000	0.00%
55022952 - 56100 General Supplies	51	96	7,000	7,000	298	7,000	0.00%
55022952 - 56101 Safety Related Items	166	22	0	0	26	0	0.00%
55022952 - 56140 Facility Maintenance Supplies	2,606	6,582	4,635	4,635	4,147	4,635	0.00%
Operating Expenses	18,020	23,948	32,435	35,100	15,127	63,435	95.58%
Total Facilities Maintenance	76,270	83,360	169,004	171,669	71,011	205,764	21.75%

City of Unalaska
FY2022 Housing Budget Summary
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Housing Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
REVENUES							
Intergovernmental	2,042	6,444	5,668	5,668	0	5,668	0.00%
Charges for Services	250,292	234,735	248,500	248,500	208,724	248,500	0.00%
Non-recurring Revenues	0	0	322,766	322,766	0	341,198	5.71%
Total Revenues	252,334	241,179	576,933	576,933	208,724	595,366	3.10%
EXPENDITURES							
Housing Admin & Operating	318,660	342,331	369,685	369,685	264,986	379,702	2.71%
Facilities Maintenance	144,129	97,047	207,248	209,652	146,765	215,664	4.06%
Total Expenditures	462,789	439,378	576,933	579,337	411,751	595,366	3.10%
Housing Proprietary Fund Net	(210,455)	(198,199)	0	(2,404)	(203,027)	0	

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Housing Admin & Operating	83,975	110,005	0	185,722	379,702	63.78%
Facilities Maintenance	124,209	91,455	0	0	215,664	36.22%
Total Operating Expenditures	208,184	201,460	0	185,722	595,366	

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Housing Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Intergovernmental							
56018041 - 42355 PERS Nonemployer Contributions	2,042	6,444	5,668	5,668	0	5,668	0.00%
Total Intergovernmental	2,042	6,444	5,668	5,668	0	5,668	0.00%
Charges for Services							
56018042 - 44770 Housing Other Services	4,135	0	0	0	0	0	0.00%
56018042 - 47230 Housing Rent	246,157	234,735	248,500	248,500	208,724	248,500	0.00%
Total Charges for Services	250,292	234,735	248,500	248,500	208,724	248,500	0.00%
Non-recurring Revenues							
56018049 - 49910 Bdgtd Use of Unrest. Net Asset	0	0	322,766	322,766	0	341,198	5.71%
Total Non-recurring Revenues	0	0	322,766	322,766	0	341,198	5.71%
Housing Fund Total Revenues	252,334	241,179	576,933	576,933	208,724	595,366	3.19%

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Housing Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Housing Admin & Operating							
56025851 - 51100 Salaries and Wages	37,426	39,940	47,074	47,074	32,481	47,859	1.67%
56025851 - 51200 Temporary Employees	1,223	0	0	0	1,788	0	0.00%
56025851 - 51300 Overtime	25	57	111	111	6	111	0.00%
56025851 - 52100 Health Insurance Benefit	12,454	11,171	16,941	16,941	7,911	17,786	4.99%
56025851 - 52200 FICA & Medicare Emplr Match	2,924	3,061	3,603	3,603	2,624	3,647	1.22%
56025851 - 52300 PERS Employer Contribution	2,332	14,406	13,152	13,152	6,475	14,135	7.47%
56025851 - 52400 Unemployment Insurance	229	194	228	228	160	248	8.77%
56025851 - 52500 Workers Compensation	86	103	177	177	77	189	6.78%
Personnel Expenses	56,701	68,933	81,286	81,286	51,521	83,975	3.31%
56025852 - 53230 Legal Services	0	0	500	500	0	500	0.00%
56025852 - 53240 Engineering/Architectural Svs	0	0	500	500	0	500	0.00%
56025852 - 53300 Other Professional Svs	1,190	2,375	4,500	4,500	3,680	5,000	11.11%
56025852 - 54110 Water / Sewerage	7,919	13,045	11,500	11,500	8,847	11,500	0.00%
56025852 - 54210 Solid Waste	8,095	9,932	13,370	13,370	9,619	14,430	7.93%
56025852 - 54230 Custodial Services/Supplies	6,675	6,600	6,600	6,600	5,500	6,600	0.00%
56025852 - 54410 Buildings / Land Rental	749	749	749	749	562	828	10.55%
56025852 - 55200 General Insurance	19,086	20,869	25,915	25,915	25,193	28,647	10.54%
56025852 - 55310 Telephone / Fax / TV	0	0	0	0	897	0	0.00%
56025852 - 56100 General Supplies	621	0	1,000	1,000	67	2,000	100.00%
56025852 - 56220 Electricity	13,581	14,952	16,500	16,500	8,880	17,500	6.06%
56025852 - 56240 Heating Oil	19,598	20,611	23,000	23,000	11,846	22,500	(2.17%)
Operating Expenses	77,514	89,133	104,134	104,134	75,092	110,005	5.64%
56025854 - 58100 Depreciation	182,165	182,165	182,165	182,165	136,624	183,622	0.80%
56025854 - 58910 Allocations IN-Debit	2,280	2,100	2,100	2,100	1,750	2,100	0.00%
Other Expenses	184,445	184,265	184,265	184,265	138,374	185,722	0.79%
Total Housing Admin & Operating	318,660	342,331	369,685	369,685	264,986	379,702	2.71%

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Housing Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Transfers Out							
Total Transfers Out	0	0	0	0	0	0	0.00%

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Housing Proprietary	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Revised Budget	FY2021 YTD	Adopted Budget	% Chg Original Budget
Facilities Maintenance							
56022951 - 51100 Salaries and Wages	57,657	40,318	64,910	64,910	51,161	65,693	1.21%
56022951 - 51200 Temporary Employees	2,922	925	0	0	2,826	0	0.00%
56022951 - 51300 Overtime	4,156	2,551	3,612	3,612	1,298	5,398	49.45%
56022951 - 52100 Health Insurance Benefit	17,616	7,898	21,594	21,594	11,716	22,815	5.65%
56022951 - 52200 FICA & Medicare Emplr Match	4,952	3,350	5,237	5,237	4,229	5,438	3.84%
56022951 - 52300 PERS Employer Contribution	3,863	(10,911)	18,752	18,752	10,954	21,112	12.59%
56022951 - 52400 Unemployment Insurance	312	182	290	290	244	317	9.31%
56022951 - 52500 Workers Compensation	2,151	1,681	2,847	2,847	2,008	3,027	6.32%
56022951 - 52900 Other Employee Benefits	369	201	406	406	277	409	0.74%
Personnel Expenses	93,998	46,194	117,648	117,648	84,713	124,209	5.58%
56022952 - 53300 Other Professional Svs	16,978	11,314	500	500	0	0	(100.00%)
56022952 - 54210 Solid Waste	0	28	500	500	0	0	(100.00%)
56022952 - 54300 Repair/Maintenance Services	13,758	3,258	49,550	49,550	23,611	45,755	(7.66%)
56022952 - 54500 Construction Services	0	0	14,000	14,000	0	20,000	42.86%
56022952 - 56100 General Supplies	437	64	6,200	6,200	472	6,200	0.00%
56022952 - 56101 Safety Related Items	846	22	0	0	26	1,000	0.00%
56022952 - 56110 Sand / Gravel / Rock	0	0	500	500	0	500	0.00%
56022952 - 56140 Facility Maintenance Supplies	18,111	36,167	18,000	20,404	37,943	18,000	0.00%
56022952 - 56240 Heating Oil	0	0	350	350	0	0	(100.00%)
Operating Expenses	50,131	50,853	89,600	92,004	62,052	91,455	2.07%
Total Facilities Maintenance	144,129	97,047	207,248	209,652	146,765	215,664	4.06%

CITY OF UNALASKA
UNALASKA, ALASKA

ORDINANCE 2021-05

AN ORDINANCE AMENDING CHAPTER 6.52 OF THE UNALASKA CODE OF ORDINANCES TO ADOPT BY REFERENCE THE 2021 ALASKA REMOTE SELLERS SALES TAX CODE; TO AMEND CHAPTER 6.40 TO AMEND DEFINITIONS, ELIMINATE INTERST ON TAX REFUNDS AND ESTABLISH A PENALTY FOR LATE FILING OF SALES TAX RETURNS; AND AMEND CHAPTER 9.04.030 TO ADOPT A NEW EXEMPTION FROM THE BUSINESS LICENSE ORDINANCE FOR REMOTE SELLERS WHO REGISTER WITH THE ALASKA REMOTE SELLERS SALES TAX COMMISSION

WHEREAS, on January 14, 2020, the Unalaska City Council adopted Ordinance 2019-16 authorizing the City Manager to sign the Alaska Intergovernmental Remote Seller Sales Tax Agreement (“the Agreement”) and to obtain and maintain membership in the Alaska Remote Sellers Sales Tax Commission (“the Commission”); and

WHEREAS, the Agreement required Commission members to adopt the Alaska Remote Sellers Sales Tax Code and Supplemental Definitions (“Uniform Code”) by reference or otherwise in its entirety by May 5, 2020; and to adopt revisions to the Uniform Code within one-hundred-twenty days after those revisions are approved by the Commission; and

WHEREAS, on April 28, 2020 the Unalaska City Council adopted Ordinance 2020-07 which adopted the Uniform Code; and

WHEREAS, on February 24, 2021, the Commission adopted updates to the Uniform Code; and

WHEREAS, some provisions of the Uniform Code updates differ from existing requirements of Chapters 6.40, 6.52 and 9.04.030 of the Unalaska Municipal Code; and

WHEREAS, it is in the public interest for the City of Unalaska to remain a member of the Commission and to comply with its obligations under the Agreement.

NOW THEREFORE, BE IT ENACTED by the City Council of the City of Unalaska:

Section 1: Form. This is a Code ordinance. Sections 2-8 amend the Unalaska Code of Ordinances.

Section 2: Amendment of UCO §6.40.010(V). Subsection 6.40.010(V) of the Unalaska Code of Ordinances is hereby amended to read as follows: [deleted language is struck and new language underlined]

(V) "MARKETPLACE FACILITATOR" means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the remote seller's property, product or services through a physical or electronic marketplace operated by the person, and engages:

- (a) Directly or indirectly, through one or more affiliated persons in any of the following:
- (i) Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
 - (ii) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
 - (iii) Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or
 - (iv) Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and
- (b) In any of the following activities with respect to the seller's products:
- (i) Payment processing services;
 - (ii) Fulfillment or storage services;
 - (iii) Listing products for sale;
 - (iv) Setting prices;
 - (v) Branding sales as those of the marketplace facilitator;
 - (vi) Order taking;
 - (vii) Advertising or promotion; or
 - (viii) Providing customer service or accepting or assisting with returns or exchanges.

Section 3: Amendment of UCO §6.40.010(BB). Subsection 6.40.010(BB) of the Unalaska Code of Ordinances is hereby amended to read as follows: [deleted language is struck and new language underlined]

(BB) "REMOTE SELLER" means a seller or marketplace facilitator making sales of goods or services for delivery delivered within the State of Alaska, without having a physical presence in a taxing the member jurisdiction, in which delivery is being made. ~~or conducting business between taxing jurisdictions, when sales are made by internet, mail order, phone or other remote means.~~ A marketplace facilitator shall be considered the remote seller for each sale facilitated through its marketplace.

Section 4: Amendment of UCO §6.52.030. Section 6.52.030 of the Unalaska Code of Ordinances is hereby amended to read as follows: [deleted language is struck and new language underlined]

6.52.030 Definitions

When not clearly otherwise indicated by the context, the following words and phrases, as used in this chapter, have the following meanings:

(A) "BUYER OR PURCHASER" means a person to whom a sale of property or product is made or to whom a service is furnished.

(B) "COMMISSION" means the Alaska ~~Intergovernmental~~ Remote Seller Sales Tax Commission established by Agreement between local government taxing jurisdictions within Alaska, and delegated tax collection authority.

(C) "DELIVERED ELECTRONICALLY" means delivered to the purchaser by means other than tangible storage media.

(D) "DELIVERY CHARGES" means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing.

~~(DE)~~ "ENTITY-BASED EXEMPTION" means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

(F) "LEASE" or "RENTAL" means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

(G) "LOCAL SALE" means a sale by a seller with a physical presence in a taxing jurisdiction, where the point of delivery is a location within the same taxing jurisdiction.

(H) "MARKETPLACE" means a physical or electronic place, platform or forum, including a store, booth, internet website, catalog, or dedicated sales software application, where products or services are offered for sale.

(I) "MARKETPLACE SELLER" means a person that makes retail sales through any physical or electronic marketplace that is operated by a marketplace facilitator.

~~(E)J~~ "MEMBER JURISDICTION" means a taxing jurisdiction that is a signatory of the Alaska Remote Seller Sales Tax Intergovernmental Agreement, thereby members of the Commission, and who have adopted the Alaska Remote Seller Uniform Sales Tax Code.

~~(FK)~~ "PHYSICAL PRESENCE" for purposes of section .040 of the Alaska Remote Sellers Uniform Sales Tax Code means a remote seller or marketplace facilitator who establishes any one or more of the following within a ~~local taxing~~ member jurisdiction:

(1) Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the ~~local taxing~~ member jurisdiction;

(2) Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the ~~local taxing~~ member jurisdiction or engages in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this state.

(3) Provides services or holds inventory within the boundaries of the ~~local taxing~~ member jurisdiction.

(4) Rents or Leases property located within the boundaries of the ~~local taxing~~ member jurisdiction.

A remote seller or marketplace facilitator that establishes a physical presence within the local taxing jurisdiction in any calendar year will be deemed to have a physical presence within the local taxing jurisdiction for the following calendar year.

(GL) "POINT OF DELIVERY" means the location at which property or a product is delivered or service rendered.

(1) When the product is not received or paid for by the purchaser at a business location of a remote seller in a ~~Taxing Member~~ Jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the remote seller or marketplace facilitator.

(2) When the product is received or paid for by a purchaser who is physically present at a business location of a Remote Seller in a ~~Taxing Member~~ Jurisdiction the sale is considered to have been made in the ~~Taxing Member~~ Jurisdiction where the purchaser is present even if delivery of the product takes place in another ~~Taxing Member~~ Jurisdiction. Such sales are reported and tax remitted directly to the ~~Taxing Member~~ Jurisdiction not to the Commission.

(3) When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.

(34) For products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

(HM) "PRODUCT-BASED EXEMPTIONS" means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

(N) "PROFESSIONAL SERVICES" means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations that require a professional license under Alaska Statute.

(IQ) "RECEIVE OR RECEIPT" for purposes of section .030 and the definition of "Point of Delivery" means

- (1) Taking possession of property or product;
- (2) Making first use of services;
- (3) Taking possession or making first use of digital goods, whichever comes first.

The terms “receive” and “receipt” do not include temporary possession by a shipping company on behalf of the purchaser.

(~~JP~~) “REMOTE SALES” means sales of goods or services by a remote seller.

(~~JQ~~) “RESALE OF SERVICES” means sales of intermediate services to a business where the charge for which will be passed directly by that business to a specific buyer.

(~~KR~~) “SERVICES” means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise into a member jurisdiction (~~but excluding any that are rendered physically within the taxing jurisdiction outside the taxing jurisdiction~~), including but not limited to:

(1) Professional services;

(2) Services in which a sale of property or product may be involved, including property or products made to order;

(3) Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;

(4) The sale of transportation services;

(5) Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;

(6) Advertising, maintenance, recreation, amusement, and craftsman services.

(~~MS~~) “TAXING JURISDICTION” means a local government in Alaska that has a sales tax ~~and is a member of the Alaska Remote Sellers Sales Tax Commission.~~

(~~NT~~) “TRANSFERRED ELECTRONICALLY” means obtained by the purchaser by means other than tangible storage media.

Section 5: Amendment of UCO §6.52.040. Section 6.52.040 is hereby amended to read as follows: [deleted language is struck and new language underlined]

6.52.040 Adoption of Alaska Remote Sellers Sales Tax Code

The City adopts by reference the ~~January 6, 2020~~ February 24, 2021 edition of all provisions of the Alaska Remote Sellers Uniform Sales Tax Code (including the definitional section included in section 6.52.030 above) and that portion of the Supplemental Definitions thereto not included in section 6.40.010.

Section 6. Amendment of UCO §9.04.030. Section 9.04.030 of the Unalaska Code of Ordinances is hereby amended by adopting a new subsection G to read as follows:

(G) A remote seller (as defined in Chapter 6.40) who does not have a physical presence in the City and who has obtained a sales tax certificate from the Alaska Remote Seller Sales Tax Commission.

Section 7: Amendment of UCO §6.40.050. Subsection 6.40.050(B) of the Unalaska Code of Ordinances is hereby amended to read as follows: [deleted language is struck and new language underlined]

(B) COLLECTOR: OVER PAYMENT REFUND. If a collector has remitted sales tax in excess of what is due to the City, the collector may apply to the City for a refund within one (1) year of the date the overpayment was made. The City shall audit the collector's account and may request any additional information the City requires to determine that a refund is due. If the City determines that a refund is due, the collector may take a credit on the next sales tax report, or the City shall pay the refund of the tax paid ~~with interest at three and one-half percent (3.5%) per annum beginning thirty (30) days from the date of payment of the tax to the City.~~ A claim for refund not filed within one (1) year of the date the tax was remitted to the City is forever barred. A collector may claim a refund only where the collector has filed a timely sales tax return and therewith remitted the sales taxes due under that return. This section does not apply to claims for exemptions for sale for resale for which any refund claim should be made pursuant to § 6.40.050(A). Interest will not be paid on any tax refund.

Section 8: Amendment of UCO §6.40.100. Section 6.40.100 is hereby amended by adoption of a new subsection C to read as follows:

(C) PENALTY. A late filing fee of twenty-five dollars (\$25) per month, or fraction thereof, shall be added to all late-filed sales tax reports, until a total of one-hundred dollars (\$100) has been reached. An incomplete return shall be treated as the filing of no return.

Section 9: Effective Date. This ordinance shall be effective upon adoption. No obligation to collect tax resulting from adoption of this ordinance shall be applied retroactively.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 25, 2021.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Marjie Veeder, CMC
City Clerk

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Through: Erin Reinders, City Manager
Date: May 11, 2021
Re: Ordinance 2021-05, Amending UCO 6.52 to adopt by reference the 2021 Alaska Remote Sellers Sales Tax Code; UCO 6.40 to amend definitions, eliminate interest on tax refunds, and establish a penalty for late filing of sales tax returns; and UCO 9.04.030 to adopt a new exemption from the business license ordinance for remote sellers who register with the ARSSTC

SUMMARY: The City joined the Alaska Remote Seller Sales Tax Commission (ARSSTC) and adopted their tax code by reference. The City's agreement with ARSSTC obligates the City to adopt updates to the ARSSTC sales tax code. Ordinance 2021-05 accomplishes this objective, and also amends Unalaska's sales tax code so that local sellers and remote sellers are treated substantially the same; and also adds an exemption from obtaining a business license for remote sellers, which is in line with the ARSSTC code. Staff recommends adoption of Ordinance 2021-05.

PREVIOUS COUNCIL ACTION:

On March 26, 2019 by Ordinance 2019-03, Council amended the sales tax code to require certain out of town and internet retailers to collect and remit city sales tax.

On January 14, 2020, by Ordinance 2019-16, Council authorized the city to join the Alaska Remote Seller Sales Tax Commission for the purpose of developing, implementing and enforcing a remote seller sales tax code.

On April 29, 2020, by Ordinance 2020-07, Council adopted by reference the Alaska Remote Seller Sales Tax Code; added and amended various definitions in Unalaska's code to ensure uniformity between the city's sales tax code and the remote seller sales tax code; adopted provisions for extensions, final returns and repayment plans; and amended penalty and interest provisions in Unalaska's sales tax code.

DISCUSSION: Ordinance 2021-05 includes amendments in Sections 2-8:

- **Sections 2-4** adopt changes in definitions
- **Section 5** adopts the updated version of the uniform code ([attached is a summary of the changes to the uniform code provided by ARSSTC](#))
- **Section 6** adds an exemption from acquiring a local business license for sellers registered with ARSSTC
- **Section 7** adopts a policy of no interest paid on tax refunds to be consistent between local and remote sellers
- **Section 8** adopts a late filing penalty for late filed returns to be consistent between local and remote sellers.

ALTERNATIVES: The City is obligated to adopt changes to the uniform code by terms of the Alaska Intergovernmental Remote Sellers Sales Tax Agreement if the City wishes to remain a member of ARSSTC.

FINANCIAL: After payment of fees, the City is receiving on average \$9,500 per month in revenue from ARSSTC. We expect this revenue to increase as remote sellers register with ARSSTC and begin collecting and remitting Unalaska's sales tax.

LEGAL: City attorney Brooks Chandler was involved with and commented on the changes proposed by ARSSTC; and he prepared the ordinance and [attached memo](#) regarding adoption of the ARSSTC tax code update and related amendments to Unalaska's code. The City Attorney perceives no significant downside for Unalaska in the changes adopted by ARSSTIC.

STAFF RECOMMENDATION: Staff recommends adoption of Ordinance 2021-05.

PROPOSED MOTION: I move to schedule Ordinance 2021-05 for public hearing and second reading on May 25, 2021.

CITY MANAGER COMMENTS: I support Staff's Recommendation.

ATTACHMENTS:

- [Summary of changes to the uniform code](#)
- [City Attorney Memo](#)



To: ARSSTC Members

From: Clinton Singletary, Statewide Municipal Sales Tax Director

Re: Uniform Code Updates – March 2021

Over the months of December & January, Commission staff met weekly with representatives from member jurisdictions to discuss and work through numerous code updates that Commission staff have been accumulating over the last year. Many of these needed updates are more clerical in nature, but several are more substantive and will have a clear impact on the Commission and/or member jurisdictions.

Following is a breakdown of the more substantive updates that were agreed upon by the Code Update Working Group, including a brief justification / background of why the update is being recommended.

At its February 24, 2021 meeting, the ARSSTC Board of Directors formally approved the proposed updates to the Uniform Code.

Code Section	Description	Justification / Background
Section 040(A)	Threshold calculation updated to include current year, not just previous calendar year.	Not as limiting a timeframe since there are now two time windows to be examined in determining threshold.
Section 050	Was the old Section 230; renamed section to more accurate description; included language for local sale.	No change to the original intent of this section. Section title better describes goal of section and inclusion of “local sale” better describes the type of transaction. “Local Sale” was also added as a new definition.
Section 080 A & B	Remove registration requirement for marketplace sellers who only sell on marketplaces.	Tax would already be collected by the marketplace, the seller would have nothing to report. Versions of this can be found in other states. Added affidavit requirement.
Section 080 (H)	Member jurisdiction business license clarification	Add language explaining that registration as remote seller satisfies jurisdiction business license requirements, but only if seller does not have physical presence in jurisdiction. Common question from sellers.
Section 090 (B)	Allow for annual filing frequency, dependent on member jurisdiction code allowances.	Will be modifying filing frequency change policy to only grant annual if no taxable sales.
Section 110 (A)	Clarifies rounding language	Specifies that only gross sales and exempt sales should be rounded.
Section 120 (C)	Interest on refund requests	Specifies that the Commission will not pay interest on refund requests.



Section 170 (A)	Late Filing fee language	Update late filing fee to max out at 4 months, same as penalty in C.
Section 170 (F)	Penalty Waivers	The code specifies the timeframe in which a waiver can be requested and limits the waiver to one a year. Waiver policy will be developed to fine-tune the number of waivers allowed and the circumstances that will qualify for a waiver.
Section 180	Remote Reseller Certificate	Codifies the existence of the remote reseller certificate
Section 240	Penalty cleanup / clarification	Paragraph A was added to defer to member jurisdiction penalties if the member penalty is different. Removed old paragraph E on late filing fees since that is a duplicate of Section 170.
Section 260	Savings Clause	Provides discrimination protection.
Section 270 – Definitions		
	Local sale	Used in Section 050
	Marketplace	Used in conjunction with definition of marketplace seller, for purposes of Section 080
	Marketplace Seller	For purposes of Section 080
	Point of Delivery	Added paragraph C specific to POD for services
	Remote Seller	Cleaned up definition to focus on a seller making sales into jurisdiction where the seller does not have physical presence. Applies to both in-state & out of state sellers.
	Services	Updated definition to specify any service provided which is delivered into a member jurisdiction.

Other Changes throughout the Uniform Code

- Throughout the code the use of the term jurisdiction was updated to focus on either taxing jurisdiction or member jurisdiction. These definitions were updated such that taxing jurisdiction is just a jurisdiction in Alaska with a sales tax. Member jurisdiction is a taxing jurisdiction that has adopted the Uniform Code.
- Sections 100(C), 130(C), 150(E), and 200 were all standardized for a 3-year timeframe, instead of the varying years.

BOYD, CHANDLER, FALCONER, & MUNSON LLP

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Anchorage, Alaska 99501
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Facsimile: (907) 274-3698
bcf@bcfaklaw.com

MEMORANDUM

TO: Marjorie Veeder
City Clerk
City of Unalaska



FROM: Brooks W. Chandler
City Attorney

RE: Adoption of Updates to Alaska Remote Sellers Sales Tax Code

DATE: March 18, 2021

This memorandum summarizes the draft of the sales tax ordinance which will fulfill Unalaska's obligation to update the Alaska Remote Seller Sales Tax Code ("Uniform Code") adopted in 2020. The City is obligated to adopt these updates by the terms of the Alaska Intergovernmental Remote Sellers Sales Tax Agreement if the City wishes to remain a member of the Commission.

The draft ordinance adopts the updated version of the Uniform Code by changing UCO 6.52.040 to reference the 2021 version. Section 4 of the ordinance makes this change.

Some definitions included in UCO 6.52.030 were changed by the 2021 version of the Remote Sellers Sales Tax Code. The changes to these definitions are made in Section 3 of the ordinance.

Council may recall that to ensure uniformity in application of definitions to on line and "brick and mortar" sellers many Uniform Code definitions were incorporated into UCO 6.40.010

last year. Two of those definitions were changed by the Commission in 2021. Sections 2 and 3 of the draft ordinance make those changes.

The 2021 version of the Uniform Code also included an exemption from acquiring a local business license for remote sellers who register with the Commission. Implementing this policy requires adding an additional business license exemption category to Unalaska's business license ordinance. This is done in Section 6 of the draft ordinance.

The 2021 version of the Uniform Code adopted a "no interest on tax refunds" policy. To ensure consistency between refunds between internet and in person sales a similar no interest policy is proposed to be added to Chapter 6.40. This is done in Section 7 of the ordinance.

The 2021 version also adopted a late filing penalty for late filed returns. To ensure consistency between penalties applied to local sellers and remote sellers an identical penalty should be added to Chapter 6.40. This is done in Section 8 of the ordinance.

The "meat" of the changes in the Remote Sellers Sales Tax Code are reflected in the redlined version of that code not in this ordinance. Many of these are relatively minor wording changes. The Commission has prepared an explanation of the changes. There is no need to repeat that explanation in this memorandum. I was involved in reviewing and commenting on drafts of the proposed changes before they were enacted. I did not perceive any significant downside in the changes for Unalaska.

Adoption of codes by reference is allowed under state law subject to special procedures. AS 29.25.040. At least five copies of the Code must be available to the public for a period of 15 days before the public hearing on the ordinance. The hearing notice must say where the public can review the Code that is being adopted by reference.

The deadline for adoption of the latest version of the Uniform Remote Sellers Sales Tax Code is June 4, 2021. Let me know if there are any questions about the draft ordinance.

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2021-31

A RESOLUTION OF THE UNALASKA CITY COUNCIL ACCEPTING THE RESIGNATION OF COUNCIL MEMBER DAVID GREGORY AND DECLARING COUNCIL SEAT CC-D VACANT EFFECTIVE MAY 26, 2021

WHEREAS, Unalaska City Code Section 2.12.050(A)(3) states that the office of City Council member is vacated when the person elected resigns and the resignation is accepted by Council; and

WHEREAS, the office of City Council member becomes officially vacant upon the declaration of vacancy by the City Council; and

WHEREAS, Council Member David Gregory has submitted his resignation.

NOW THEREFORE BE IT RESOLVED THAT the Unalaska City Council accepts Council Member Gregory's resignation for City Council Seat CC-D and declares Council Seat CC-D vacant effective May 26, 2021.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 11, 2021.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Marjie Veeder, CMC
City Clerk

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Through: Erin Reinders, City Manager
Date: May 11, 2021
Re: Resolution 2021-31, accepting the resignation of Council Member David Gregory and declaring Council Seat CC-D vacant effective May 26, 2021

SUMMARY: Council Member David Gregory submitted his resignation from City Council, stating his last meeting will be May 25, 2021 ([copy attached](#)). City Code states that the office is vacated when the person elected resigns, the resignation is accepted by Council, and upon the declaration of vacancy by the City Council. Adoption of Resolution 2021-31 meets the requirements contained in code to declare a vacancy.

PREVIOUS COUNCIL ACTION: Council has declared council seats vacant as necessary in the past, but has not acted on this particular resignation.

BACKGROUND and DISCUSSION: Vacancies on council are filled, pursuant to UCO 2.12.050(C), by the remaining council members, within 30 days of vacancy, appointing a qualified person to fill the vacancy. Because the resignation is more than sixty days before the next regular election, the appointee will serve until the local election on October 5, 2021, meaning Seat D will be on the ballot in October. With a vacancy effective May 26, the deadline to fill the seat is June 25, 2021.

The qualifications for a person appointed to fill a vacancy are the same as qualifications for anyone who wants to declare candidacy for council: they must be a voter registered in the city who has resided in the city for no less than twelve consecutive months immediately prior to the time of submission of declaration of candidacy.

ALTERNATIVES: There are no alternatives.

FINANCIAL IMPLICATIONS: None.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends that Council adopt Resolution 2021-31 and direct the City Manager to assign staff to advertise the vacancy of Council Seat D; to accept letters of interest through 10am on Friday, June 4, 2021 from persons who desire to be appointed to Council Seat D; and to invite such interested persons to the council meeting to be held on Tuesday, June 8, 2021, at 6:00 p.m., at which time council will make an appointment to fill the vacancy.

PROPOSED MOTIONS:

1. I move to adopt Resolution 2021-31.

2. I move to direct the City Manager to assign staff to advertise the vacancy of Council Seat D; to accept letters of interest through 10am on Friday, June 4, 2021 from persons who desire to be appointed to Council Seat D; and to invite such interested persons to the council meeting to be held on Tuesday, June 8, 2021, at 6:00 p.m., at which time council will make an appointment to fill the vacancy.

CITY MANAGER COMMENTS: I support staff's recommendations.

ATTACHMENT:

[Letter of Resignation](#)

May 6, 2021

City of Unalaska
Mayor Vince Tutiakoff
Members of the City Council
PO Box 610
Unalaska, Alaska 99685

Dear Mr. Mayor:

After much thought and reflection, I have come to the conclusion that I need to relocate to Anchorage in order to be closer to my elderly mother. To that end the City Council meeting of May 25, 2021 will be my last as a member of the Unalaska City Council.

I have very much enjoyed my time serving as a member on the Unalaska City Council. I feel privileged and humbled to have had the opportunity to serve the Community that I love so much and will continue to call my home.

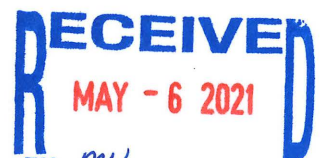
I am sorry I have to leave without completing the term the Unalaska voters elected me to. I take my responsibilities as a council member seriously and wish that circumstances would allow me to stay, unfortunately this is not the case.

Again, I have very much enjoyed serving the community of Unalaska and can assure you I will be back often to visit and enjoy all that Unalaska has to offer.

Sincerely,



David M. Gregory





ONE SEALASKA PLAZA, SUITE 200 • JUNEAU, ALASKA 99801
TEL (907) 586-1325 • FAX (907) 463-5480 • WWW.AKML.ORG

Member of the National League of Cities and the National Association of Counties

**Alaska Municipal League
Board of Directors – Quarterly Board Meeting
May 24th, 2021
Club Room II, Hotel Captain Cook, Anchorage and via Zoom**

- 10:00 AM Work Session – Strategic Plan
- 12:00 PM Lunch
- 1:00 PM Board meeting
- I. Call to Order
 - II. Consent Agenda - Approval of Agenda and Minutes
 - III. Director’s Report
 - a. Advocacy
 - b. Shared Services
 - c. ARPA
 - d. AMLIP
 - IV. Financials
 - a. Balance Sheet
 - b. Budget to Actuals
 - c. Audit engagement
 - V. FY22 Budget
 - VI. Executive Director Annual Review
- 5:00 PM Adjourn

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Michelle Price, Administrative Coordinator
Through: Erin Reinders, City Manager
Date: May 11, 2021
Re: AML Board Meeting Travel Expense

The Alaska Municipal League will have its quarterly Board of Directors meeting on May 24 at the Hotel Captain Cook in Anchorage. Council Member Robinson has requested approval to travel on behalf of the City. Estimated travel costs for one traveler attending the meeting are:

Air Fare	\$ 1,058.00
Lodging in Anchorage	\$ 258.00
Taxi	\$ 50.00
Registration	\$ -
Per Diem	\$ 375.00
TOTAL	\$ 1,741.00

As of May 6, 2021, the available funds in the Council travel budget are \$87,200.

The Travel Policy for the Mayor and Council indicates that no more than three Council Members are to travel to the same meeting or conference; that travel is to be conducted in the most direct and economic manner possible to accomplish City business; and that at least twenty-one days prior to an upcoming trip, the council will discuss the travel, identify the Council Members to travel, and approve the travel by motion.