

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2025-33

A RESOLUTION OF THE UNALASKA CITY COUNCIL AUTHORIZING THE CITY MANAGER TO IMPLEMENT A NEW ELECTRIC, WATER, WASTEWATER, AND SOLID WASTE FEE SCHEDULE FOR FY26-FY31

WHEREAS, the City of Unalaska has determined, through a comprehensive Rate Study for each Utility, that specific increases to maintain a 90-day cash on-hand are necessary to continue operations at the current level of service; and

WHEREAS, electric rate increases are not recommended for FY25; however, to ensure the long-term financial stability of the utility service and to align with project operational costs, base rate increases of 3.3% are necessary in FY27, FY29, and 3.2% in FY31 for Residential customers; and

WHEREAS, base rate increases of 3% are necessary in FY27, FY29, and FY31 for Small General and Large General customers and a demand charge increase of 3.4% is necessary in FY27, FY29, and 3% in FY31; and

WHEREAS, rate increases of 6% are necessary in FY27, FY29, and FY31 for all Industrial customer charges;

WHEREAS, one-dollar increase for all Unmetered Family/Duplex water customers is necessary in FY26, FY28, and FY30; and

WHEREAS, a 10% increase is necessary to all water Monthly Meter Fixed Charges in FY26, FY28, FY30; and

WHEREAS, a fifty-cent (\$.50) increase for all Metered water customers is necessary in FY26, FY28, and thirty-cent increase for all Metered water customers is necessary in FY30; and

WHEREAS, a 7% increase is necessary to all Fixed Monthly and Unmetered charges for all wastewater classes in FY26, FY28, and FY30; and

WHEREAS, an eighty cent (\$.80) per one-thousand gallon increase is necessary for Residential customers, and a one-dollar (\$1) per one-thousand gallon increase is necessary for Commercial and Industrial customers; and

WHEREAS, a 4% increase is necessary for the Solid Waste Landfill Maintenance fee in FY26, FY28, and FY30; and

WHEREAS, a 9% increase is necessary for the Solid Waste tipping fee including all material classifications and labor charges in FY26, FY28, and FY30.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council authorize the City Manager to implement this new Electric, Water, Wastewater, and Solid Waste Fee Schedule for FY26-FY31.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 27, 2025.



Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:



Estkaileen P. Magdaong, CMC
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Erik Hernandez, Acting Utilities Director
Through: Marjie Veeder, Acting City Manager
Date: May 27, 2025
Re: Resolution 2025-33: Authorizing the City Manager to implement a new Electric, Water, Wastewater, and Solid Waste Fee Schedule for FY26-FY31

SUMMARY: Through Resolution 2025-33, Staff proposes rate increases and adjustments for the four utility proprietary funds: Electric, Water, Wastewater and Solid Waste. Rate increases for Water, Wastewater, and Solid Waste would happen in FY26, 28, 30 and increases in the Electric utility would happen in FY27, 29, 31. We propose to stage the increases for each utility in two year increments and to offset the electric utility from the others to even out the impacts.

If approved, the rate adjustments will be incorporated into the upcoming Schedule of Fees and Services, which Ordinance is scheduled for first reading on June 10, 2025.

PREVIOUS COUNCIL ACTION: On May 13, 2025, Scott Burnham and Sean Hendersen of NewGen Strategies and Solutions presented the finding of the Utility Rate Study to Council. Their presentation covered the study's methodology, revenue requirements, and cost of service analysis.

One topic of discussion was the proposed 19.2% increase to the Water Volumetric Rate. As explained during the presentation, all water customers are charged under a uniform rate structure, which helps distribute the cost burden equitably. Because industrial customers place a greater demand on the City's water system, the cost-of-service analysis reflects their proportionate impact.

BACKGROUND: The Department of Public Utilities conducts rate studies every 3-4 years to ensure long-term financial sustainability. These studies provide data-driven recommendations that help determine whether existing rates are sufficient to cover operating costs and capital expenditures now and into the future.

In 2016, the City contracted Mike Hubbard of the Financial Engineering Company to conduct a rate study for its Utility Proprietary Funds. Although the study evaluated the overall financial condition and rate structure of the utilities, environmental and capital improvements significantly influenced the recommended rate adjustments. The study proposed a 15% increase for the Wastewater Fund over four years and a 13.5% increase for the Solid Waste Fund over three years. These adjustments went into effect July 1, 2017.

During the discussion with council, it became evident that an additional funding source was necessary to reduce the rate impact on customers. As a result, council approved using a portion of the 1% Sales Tax Special Revenue Fund – up to \$1,300,000 – to subsidize the Water, Wastewater, and Solid Waste Utilities. While this helped minimize the rate impact, the next rate study conducted by Aldrich CPAs + Advisors LLP in 2021, found that further rate increases were still necessary across all Utilities.

In January 2025, Staff contracted with NewGen Strategies and Solutions to conduct the FY26-31 Utility Rate Study. The final report of the findings, after Council comments, is attached.

DISCUSSION: NewGen Strategies and Solutions presented the findings of the Rate Study on May 13, 2025. During this work session, Staff and NewGen Strategies and Solutions presented Council with necessary operating and capital expenditures for all Utility Funds and the revenue requirements to cover these costs. It has been understood by Staff that Council's consensus is to control rates by minimizing operating costs and maintaining existing infrastructure. NewGen's recommendations are based on the increases needed to maintain financial sustainability in each fund to cover operating costs and future improvements.

Water:

- Increase Unmetered Single Family/Duplex Monthly Fee by \$1.00 in FYs 2026, 2028, and 2030.
- Increase Monthly Meter Fixed Charges for all meter sizes by 10% in FYs 2026, 2028, and 2030.
- Increase Volumetric Rate by \$0.50 in FYs 2026 and 2028, and by \$0.30 in FY 2030.

Base Rate Structure							
Meter Size	Current	FY 2026	% Increase	FY 2028	% Increase	FY 2030	% Increase
Unmetered Single Family/Duplex	\$36.87	\$37.87	2.7%	\$38.87	2.6%	\$39.87	2.6%
5/8"	\$3.66	\$4.03	10.0%	\$4.43	10.0%	\$4.87	10.0%
3/4"	\$3.88	\$4.27	10.0%	\$4.70	10.0%	\$5.17	10.0%
1"	\$4.30	\$4.73	10.0%	\$5.20	10.0%	\$5.72	10.0%
1.5"	\$5.40	\$5.94	10.0%	\$6.53	10.0%	\$7.18	10.0%
2"	\$6.70	\$7.37	10.0%	\$8.11	10.0%	\$8.92	10.0%
3"	\$9.74	\$10.71	10.0%	\$11.78	10.0%	\$12.96	10.0%
4"	\$13.66	\$15.03	10.0%	\$16.53	10.0%	\$18.18	10.0%
6"	\$24.95	\$27.45	10.0%	\$30.20	10.0%	\$33.22	10.0%
8"	\$37.99	\$41.79	10.0%	\$45.97	10.0%	\$50.57	10.0%
10"	\$65.42	\$71.96	10.0%	\$79.16	10.0%	\$87.08	10.0%
12"	\$103.74	\$114.11	10.0%	\$125.52	10.0%	\$138.07	10.0%

Volumetric Rate Structure							
Rate	Current	FY 2026	% Increase	FY 2028	% Increase	FY 2030	% Increase
Volumetric Rate (per 1,000 gal)	\$2.60	\$3.10	19.2%	\$3.60	16.1%	\$3.90	8.3%

Wastewater:

Staff recommends introducing a new rate category for Metered Wastewater - ***"Metered Residential"*** - beginning in FY26. This rate would be \$0.20 less per 1,000 gallons than the standard commercial rate. The recommendation reflects the difference in operational impact and costs that commercial businesses place of the wastewater collection and treatment system compared to residential users.

The ***“Metered Residential”*** rate would apply to general single family, duplex, or individual housing units.

Properties such as offices, retail stores, clinic, salons, food and beverage establishments, hotels, schools, car washes, fitness centers, auto repair shops, any residential property that is also utilized for commercial purposes and does not meet the ***“Metered Residential”*** category will be metered and charged in accordance with ***“Metered Commercial”***

- Increase fixed monthly fees for unmetered and metered rates by 7% in FYs 2026, 2028, and 2030.
- Increase residential volumetric rate by \$0.80 per 1,000 gallons annually for FYs 2026–2031.
- Increase commercial and industrial volumetric rates by \$1.00 per 1,000 gallons annually for FYs 2026–2031.

Base Rate Structure & Service Charges							
Customer Class	Current	FY 2026	% Increase	FY 2028	% Increase	FY 2030	% Increase
Unmetered Single Family/Duplex	\$144.38	\$154.49	7.0%	\$165.30	7.0%	\$176.87	7.0%
Metered Residential	\$26.42	\$28.27	7.0%	\$30.25	7.0%	\$32.37	7.0%
Metered Commercial	\$26.42	\$28.27	7.0%	\$30.25	7.0%	\$32.37	7.0%
Metered Industrial	\$104.35	\$111.65	7.0%	\$119.47	7.0%	\$127.83	7.0%

Volumetric Rate Structure							
Volumetric Rate (per 1,000 gal)	Current	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Year 6 FY 2031
Metered Residential	\$22.52	\$23.32	\$24.12	\$24.92	\$25.72	\$26.52	\$27.32
Metered Commercial	\$22.52	\$23.52	\$24.52	\$25.52	\$26.52	\$27.52	\$28.52
Metered Industrial	\$5.65	\$6.65	\$7.65	\$8.65	\$9.65	\$10.65	\$11.65

Volumetric Rate (per 1,000 gal)	% Increase	% Increase	% Increase	% Increase	% Increase	% Increase
Metered Residential	3.6%	3.4%	3.3%	3.2%	3.1%	3.0%
Metered Commercial	4.4%	4.3%	4.1%	3.9%	3.8%	3.6%
Metered Industrial	17.7%	15.0%	13.1%	11.6%	10.4%	9.4%

Solid Waste:

- Increase landfill maintenance fee by 4% in FYs 2026, 2028, and 2030.
- Increase all tipping fees at landfill by 9% in FYs 2026, 2028, and 2030.

Base Rate Structure							
Fees	Current	FY 2026	% Increase	FY 2028	% Increase	FY 2030	% Increase
Landfill Maintenance Fee	37.20	\$38.69	4.0%	\$40.24	4.0%	\$41.85	4.0%
General Refuse Tipping Fee	\$334.03	\$364.09	9.0%	\$396.86	9.0%	\$432.58	9.0%
Mixed Load Fee	\$750.00	\$817.50	9.0%	\$891.08	9.0%	\$971.28	9.0%
1. Recommending 9% rate increases to all other landfill tipping fees, including equipment and labor charges, in the same years as the proposed rates above.							

Electric:

As discussed in the May 13 work session, increases are not recommended for FY26. Needed increases will be reciprocal to the Water, Wastewater, and Solid Waste increases to minimize the burden on all customers. As part of the Rate Study, NewGen Strategies and Solutions evaluated special electric rates as potential additional revenue sources. These include the Opportunity Rate, Reliability Rate, and Voltage Transmission Discount, all of which are further defined in NewGen Strategies and Solutions' attached report. There are ample reserves to accommodate this schedule.

Proposed Base Rate Changes by Class							
Rate Class/Base Rate	Current	FY 2027	% Increase	FY 2029	% Increase	FY 2031	% Increase
Residential							
Customer (\$/mo.)	\$8.49	\$8.49	0.0%	\$8.49	0.0%	\$8.49	0.0%
Energy (\$/kWh)	\$0.2483	\$0.2564	3.3%	\$0.2648	3.3%	\$0.2734	3.2%
Small General Service ²							
Customer (\$/mo.)	\$10.61	\$10.93	3.0%	\$11.26	3.0%	\$11.60	3.0%
Energy (\$/kWh)	\$0.2180	\$0.2246	3.0%	\$0.2314	3.0%	\$0.2384	3.0%
Large General Service							
Customer (\$/mo.)	\$53.07	\$54.66	3.0%	\$56.30	3.0%	\$57.99	3.0%
Energy (\$/kWh)	\$0.1846	\$0.1901	3.0%	\$0.1958	3.0%	\$0.2017	3.0%
Demand (\$/kW)	\$7.11	\$7.35	3.4%	\$7.60	3.4%	\$7.83	3.0%
Industrial							
Customer (\$/mo.)	\$106.13	\$112.50	6.0%	\$119.25	6.0%	\$126.41	6.0%
Energy (\$/kWh)	\$0.1527	\$0.1619	6.0%	\$0.1716	6.0%	\$0.1819	6.0%
Demand (\$/kW)	\$8.49	\$9.00	6.0%	\$9.54	6.0%	\$10.11	6.0%
1. Excludes Special Rates.							
2. Includes Streetlight Rates.							

ALTERNATIVES: Staff and NewGen have considered alternatives regarding the needed rate increases and believe the options presented to Council are the most equitable and logical options available. However, staff are still willing to research other viable options. Council could decide to:

- Approve the Resolution as written.
- Amend the Resolution with alternative increases and funding strategies.

FINANCIAL IMPLICATIONS: The tables below depict the revenue under/over collections based on current and proposed rates.

Water:

Under proposed water rates, the cumulative under-recovery would be \$328,994 in FY31. Under the current rate schedule, this would be \$5,457,380.

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenues	\$2,972.0	\$2,972.0	\$3,430.0	\$3,430.0	\$3,706.8	\$3,706.8
Net Revenue Requirement	\$3,263.0	\$3,238.0	\$3,342.8	\$3,451.9	\$3,565.7	\$3,684.3
Total Over/(Under) Recovery ¹	(\$291.0)	(\$266.0)	\$86.7	(\$22.4)	\$141.1	\$22.6
Cumulative Total Over/(Under) Recovery ^{1, 2}	(\$291.0)	(\$557.0)	(\$470.2)	(\$492.7)	(\$351.6)	(\$329.0)

1. Numbers may not add due to rounding.

2. Water cash reserves are sufficient to support the cumulative under-recovery.

Wastewater:

Under proposed wastewater rates, the cumulative under-recovery would be \$229,843 in FY31. Under the current rate schedule, this would be \$3,851,503.

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenues	\$3,168.8	\$3,313.5	\$3,507.8	\$3,652.5	\$3,850.3	\$3,995.0
Net Revenue Requirement	\$3,306.8	\$3,424.3	\$3,547.2	\$3,676.1	\$3,811.0	\$3,952.4
Total Over/(Under) Recovery ¹	(\$137.9)	(\$110.8)	(\$39.4)	(\$23.6)	\$39.3	\$42.6
Cumulative Total Over/(Under) Recovery ^{1,2}	(\$137.9)	(\$248.7)	(\$288.2)	(\$311.7)	(\$272.4)	(\$229.8)

1. Numbers may not add due to rounding.

2. Wastewater cash reserves are sufficient to support the cumulative under-recovery.

Solid Waste:

Under proposed Solid Waste rates, the utility will have a cumulative over-recovery of \$147,994 in FY31. Under current rates the under-recovery would be \$3,544,585.

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenues	\$3,786.5	\$3,786.5	\$4,102.2	\$4,102.2	\$4,445.4	\$4,445.4
Net Revenue Requirement	\$3,755.0	\$3,880.3	\$4,011.0	\$4,147.3	\$4,289.3	\$4,437.4
Total Over/(Under) Recovery ¹	\$31.5	(\$93.9)	\$91.2	(\$45.0)	\$156.1	\$8.0
Cumulative Total Over/(Under) Recovery ^{1,2}	\$31.5	(\$62.3)	\$28.9	(\$16.1)	\$140.0	\$148.0

1. Numbers may not add due to rounding.

2. Solid Waste cash reserves are sufficient to support under recovery of revenues in odd years.

Electric:

Revenue sources include General and Electric Proprietary Funds, and revenue from base rates, providing a balanced budget to maintain a 90 day cash balance target. Without implementing the proposed rates, under-recovery for the Electric Utility would be \$7,220,454 in FY31.

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenues from Base Rates ¹	\$9,169.23	\$9,621.20	\$9,621.20	\$10,096.16	\$10,096.16	\$10,596.75
Net Revenue Requirement ²	\$9,169.23	\$9,621.20	\$9,621.20	\$10,096.16	\$10,096.16	\$10,596.75
Total Over/(Under) Recovery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

1. Base Rate Revenues only; excludes COPA (Fuel Cost Recovery).

2. Includes contributions to capital funding from General Fund and Electric Fund.

If Council does not approve the rate increases presented in this memo, operational and capital expenses would need supplementary funding in order to maintain services to the public. Further supplementing funds from each utility may require services to be reduced, and the City's ability to obtain low-interest loans will be limited.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends approval of Resolution 2025-33. If approved, Staff will incorporate the rate adjustments into the upcoming Schedule of Fees and Services, which Ordinance is scheduled for first reading on June 10, 2025.

PROPOSED MOTION: I move to adopt Resolution 2025-33.

CITY MANAGER COMMENTS: I support staff's recommendation.

ATTACHMENTS: NewGen Strategies and Solutions Final Utility Rate Study Report



225 Union Boulevard
Suite 450
Lakewood, CO 80228
Phone: (720) 633-9514

May 23, 2025
via email

Erik Hernandez
Acting Utilities Director
City of Unalaska
Department of Public Utilities
43 Raven Way
Unalaska, Alaska 99685

Subject: City of Unalaska Utility Rate Study for Water, Wastewater, Solid Waste, and Electric Letter Report

Dear Mr. Hernandez:

In January 2025, the City of Unalaska (City or Unalaska) retained NewGen Strategies and Solutions, LLC (NewGen) to develop a detailed Rate Study (Study) for its four utility operations (water, wastewater, solid waste, and electric). The purpose of the Study was to determine if current base rates provided sufficient revenues for projected expenses (base rates exclude fuel for electric operations, as discussed herein). Further, the Study was designed to recommend changes to existing rates for each of the four utilities to ensure their financial integrity as independent enterprise funds. Additionally, the Study developed new electric rates for current and future industrial customers served by the City.

The purpose of this report is to provide a summary of the Study's findings. This includes a summary of the projected capital expenses, ongoing operational expenses, and recommended rate changes for each utility operation. The Study period covers Fiscal Year (FY) 2026 through FY 2031. The methodology utilized to support the findings of this Study is based on industry accepted approaches for each utility operation, including those provided by the American Water Works Association (AWWA) and the American Public Power Association (APPA), and follows standards employed by NewGen for its municipal utility clients. This approach involves the development of a projected revenue requirement on a cash requirements basis which includes operating and maintenance (O&M) expenses, including those for vehicles, fuel costs (for electric), and labor costs. Additionally, utility administration costs were allocated to each utility by the City on an estimated labor basis.

Each utility has an allocated debt service requirement and a portion of the cash needs to support all or a portion of the utility's capital requirements over the Study period. As indicated herein, no new debt is assumed to be issued by the City to support utility operations or capital. The revenue requirement for each utility includes revenue offsets from non-rate related sources, including contributions to labor expenses (pensions) by the City, to develop a net cash revenue requirement to be recovered in rates. This report provides a summary of each utility and the development of its revenue requirement in the Study process. Each section of this report also includes recommended rate changes to the customer classes served by the utility operations. Appendix A to this report provides detailed schedules for each utility operation.

Erik Hernandez
May 23, 2025
Page 2

Water

The City currently provides water service to more than 300 unmetered water customers and slightly more than 300 metered customers. The unmetered water customers currently pay a flat monthly fee of \$36.87 per month for water service, while the metered customers pay a fixed charge depending on their meter size plus \$2.60 per 2,000 gallons of water consumption. The following sections describe NewGen’s approach to analyzing rates for the water utility.

Capital Improvement Projects & Funding

NewGen worked with City staff to identify capital improvement projects (CIP) within the Capital and Major Maintenance Plan (CMMP) which already had funding accounted for and those which needed to take funding into account for our analysis. The total for water capital projects between FY 2026 and FY 2031 that NewGen added into this analysis is approximately \$4.5 million. In this analysis, we assumed that these projects would be funded primarily from the Water Utility Reserve Fund due to the water utility’s sufficient available cash reserves. However, the water utility cannot fund these projects in full out of cash reserves without dropping below the recommended 90-day threshold of cash operating and maintenance expenses (O&M) on hand. To address this, NewGen recommends depositing a 5-year average of capital expenditures from 2026–2030, which amounts to roughly \$329,000, into the Water Utility Reserve Fund annually so that a portion of these projects can be funded through rates without depleting the reserves. Table 2 shows the six-year capital funding plan for the water utility.

Table 1						
Anticipated Capital Projects – Water						
(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total CIP Expenditures	\$650.0	\$100.0	\$896.5	\$-	\$-	\$2,860.0

Table 2						
Capital Funding						
(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Withdrawals – Reserves ¹	(\$650.0)	(\$100.0)	(\$896.5)	\$-	\$-	(\$2,860.0)
Capital Contributions to Reserves ²	\$329.3	\$329.3	\$329.3	\$329.3	\$ 329.3	\$329.3
Cumulative Net Impact to Reserves ¹	(\$320.7)	(\$91.4)	(\$658.6)	(\$329.3)	\$-	(\$2,530.7)

1. Water cash reserves are sufficient to support this capital funding plan.
2. Represents “Pay-As-You-Go” funding of capital projects via user fees.

Revenue Requirement Forecast – Water

The revenue requirement consists of the operating budget for the utility plus cash capital outlay and existing debt service. For FY 2026, the total expenses are forecasted at approximately \$3 million. By accounting for inflation, NewGen forecasts these expenses to reach almost \$3.8 million by FY 2031. By adjusting out miscellaneous revenues in the form of late fees, pension contributions, and other non-rate revenues, NewGen forecasts a Net Revenue Requirement of roughly \$3 million in FY 2026 and approximately \$3.7 million in FY 2031. These represent the total revenues from rates that the water utility

Erik Hernandez

May 23, 2025

Page 3

must recover to cover its operating costs. Table 3 shows the summary of the revenue requirement forecast.

Table 3
Revenue Requirement Forecast – Water

(\$000)	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Year 6 FY 2031
Utility Administration	\$916.8	\$943.6	\$971.3	\$1,000.1	\$1,030.0	\$1,061.0
Water Operations	\$1,786.1	\$1,729.4	\$1,801.2	\$1,876.1	\$1,954.3	\$2,035.9
Vehicle & Equipment Maintenance	\$44.7	\$46.7	\$48.7	\$50.9	\$53.1	\$55.5
Facilities Maintenance	\$74.7	\$77.8	\$80.9	\$84.2	\$87.7	\$91.3
Cash Capital Outlay ¹	\$329.3	\$329.3	\$329.3	\$329.3	\$329.3	\$329.3
Existing Debt Service	\$179.5	\$179.5	\$179.5	\$179.5	\$179.5	\$179.5
Total Expenses ²	\$3,331.1	\$3,306.1	\$3,410.9	\$3,520.1	\$3,633.9	\$3,752.4
Misc. Revenue Offsets ³	(\$68.1)	(\$68.1)	(\$68.1)	(\$68.1)	(\$68.1)	(\$68.1)
Net Revenue Requirement ²	\$3,263.0	\$3,238.0	\$3,342.8	\$3,451.9	\$3,565.7	\$3,684.3

1. Amount contributed to the Water Cash Reserve Fund annually to assist in Capital Funding, equal to the 5-year average CIP expenditures forecasted from 2026–2030.

2. Numbers may not add due to rounding.

3. Miscellaneous revenues include pension contributions, late fees, and other non-rate revenues.

Proposed Water Rates

The City currently has both unmetered and metered water customers. Unmetered residential customers currently pay a flat fee of \$36.87 per month for water service. NewGen recommends increasing this rate by \$1.00 every other year in FYs 2026, 2028, and 2030.

Metered customers pay both a fixed monthly charge (based on meter size) and a flat rate of \$2.60 per 1,000 gallons of water consumption. NewGen recommends increasing the fixed monthly charge for all meter sizes by 10% every other year in FYs 2026, 2028, and 2030. NewGen also recommends increasing the volumetric rate by \$0.50 in FYs 2026 and 2028, and again by \$0.30 in FY 2030 for all metered water customers. Tables 4 and 5 below show the recommended rate increases for the water utility.

Erik Hernandez

May 23, 2025

Page 4

Table 4
Base Rate Structure

Meter Size	Current	FY 2026	% Increase	FY 2028	% Increase	FY 2030	% Increase
Unmetered Single Family/Duplex	\$36.87	\$37.87	2.7%	\$38.87	2.6%	\$39.87	2.6%
5/8"	\$3.66	\$4.03	10.0%	\$4.43	10.0%	\$4.87	10.0%
3/4"	\$3.88	\$4.27	10.0%	\$4.70	10.0%	\$5.17	10.0%
1"	\$4.30	\$4.73	10.0%	\$5.20	10.0%	\$5.72	10.0%
1.5"	\$5.40	\$5.94	10.0%	\$6.53	10.0%	\$7.18	10.0%
2"	\$6.70	\$7.37	10.0%	\$8.11	10.0%	\$8.92	10.0%
3"	\$9.74	\$10.71	10.0%	\$11.78	10.0%	\$12.96	10.0%
4"	\$13.66	\$15.03	10.0%	\$16.53	10.0%	\$18.18	10.0%
6"	\$24.95	\$27.45	10.0%	\$30.20	10.0%	\$33.22	10.0%
8"	\$37.99	\$41.79	10.0%	\$45.97	10.0%	\$50.57	10.0%
10"	\$65.42	\$71.96	10.0%	\$79.16	10.0%	\$87.08	10.0%
12"	\$103.74	\$114.11	10.0%	\$125.52	10.0%	\$138.07	10.0%

Table 5
Volumetric Rate Structure

Rate	Current	FY 2026	% Increase	FY 2028	% Increase	FY 2030	% Increase
Volumetric Rate (per 1,000 gal)	\$2.60	\$3.10	19.2%	\$3.60	16.1%	\$3.90	8.3%

Under the proposed rate increases, NewGen forecasts that the water utility will under-recover in the first two years and then begin to over-recover the revenue requirement in FYs 2030 and 2031 to add cash back into the reserves that are drawn down in the first few years of the forecast. For the six-year rate plan period, NewGen forecasts a cumulative under-recovery of approximately \$329,000. The water cash reserves are sufficient to aid in capital funding as well as under-recoveries while staying above the recommended 90-day threshold for cash on hand. Table 6 shows the summary of revenue recovery under the proposed rates.

Table 6
Revenue Recovery from Proposed Rates – Water

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenues	\$2,972.0	\$2,972.0	\$3,430.0	\$3,430.0	\$3,706.8	\$3,706.8
Net Revenue Requirement	\$3,263.0	\$3,238.0	\$3,342.8	\$3,451.9	\$3,565.7	\$3,684.3
Total Over/(Under) Recovery ¹	(\$291.0)	(\$266.0)	\$86.7	(\$22.4)	\$141.1	\$22.6
Cumulative Total Over/(Under) Recovery ^{1,2}	(\$291.0)	(\$557.0)	(\$470.2)	(\$492.7)	(\$351.6)	(\$329.0)

1. Numbers may not add due to rounding.

2. Water cash reserves are sufficient to support the cumulative under-recovery.

Recommendations – Water Utility

NewGen recommends implementing the rate increases as outlined above. This includes \$1.00 increases to the unmetered monthly fee in FYs 2026, 2028, and 2030. NewGen also recommends increasing the monthly meter fixed charges for metered water customers by 10% in FYs 2026, 2028, and 2030. Lastly, we recommend \$0.50 increases to the volumetric rate per 1,000 gallons for all customers in FYs 2026 and 2028, with an additional \$0.30 increase per 1,000 gallons in FY 2030.

NewGen recommends using cash reserves in the water utility reserve fund to help finance capital improvements and to support any under-recoveries of rate revenues during the rate plan period. In addition, we recommend that the water utility budget for annual capital contributions into the water utility reserve fund to avoid depleting the cash reserves below the recommended 90-day cash on hand threshold. NewGen also recommends continuing to transition unmetered water customers over to meters to better track water consumption for the system. Lastly, NewGen recommends continuing to monitor the performance of new rates and make adjustments as needed should any unforeseen circumstances arise.

Wastewater

The City currently provides wastewater service for both unmetered and metered water customers. Unmetered water customers are charged a flat monthly rate of \$144.38 for wastewater service. Metered water customers are billed for 100% of their water consumption with two exceptions: industrial customers holding a discharge permit that allows them to discharge some of their waste offshore and customers who have wastewater meters installed in their facilities. The City’s influent for wastewater is a much smaller portion of the total water sales than is typically seen for a municipality. This is likely due to the large amounts of water used in industrial processes as well as the amount of wastewater discharged offshore by those with permits.

Capital Improvement Projects & Funding

The wastewater utility has \$400,000 in projects planned over the next 6 years from its CMMP that have not yet secured funding; this cost is therefore included in NewGen’s analysis. As the wastewater utility has sufficient cash reserves in the wastewater utility fund, NewGen recommends funding these projects from its cash reserves. NewGen does not recommend budgeting for contributions back into the reserve fund as there are enough cash reserves to stay above the 90-day cash on hand requirement. Tables 7 and 8 below show the summary of capital projects and funding.

Table 7
Anticipated Capital Projects – Wastewater

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total CIP Expenditures	\$150.0	\$250.0	\$-	\$-	\$-	\$-

Erik Hernandez

May 23, 2025

Page 6

Table 8
Capital Funding

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Withdrawals – Reserves ¹	(\$150.0)	(\$250.0)	\$-	\$-	\$-	\$-

1. Wastewater cash reserves are sufficient to support this capital funding plan.

Revenue Requirement Forecast – Wastewater

NewGen forecasts the wastewater utility's total expenses at approximately \$3.5 million for FY 2026 and at over \$4.1 million by FY 2031. The wastewater utility also has miscellaneous revenues of roughly \$164,000 to offset these expenses; these revenues are not assumed to increase with inflation for a conservative forecast. This leaves a forecasted net revenue requirement of roughly \$3.3 million in FY 2026 and approximately \$4.0 million by FY 2031. These are the revenues that the wastewater utility needs to recover through rates to cover all its operating costs. Table 9 shows a summary of the revenue requirement forecast.

Table 9
Revenue Requirement Forecast – Wastewater

(\$000)	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Year 6 FY 2031
Utility Administration	\$825.4	\$844.1	\$863.7	\$884.1	\$905.5	\$927.9
Wastewater Operations	\$2,108.8	\$2,202.9	\$2,301.4	\$2,404.6	\$2,512.8	\$2,626.2
Vehicle & Equipment Maintenance	\$50.3	\$52.6	\$55.0	\$57.6	\$60.3	\$63.1
Facilities Maintenance	\$58.3	\$60.7	\$63.2	\$65.8	\$68.5	\$71.3
Cash Capital Outlay ¹	\$-	\$-	\$-	\$-	\$-	\$-
Existing Debt Service	\$428.3	\$428.3	\$428.3	\$428.3	\$428.3	\$428.3
Total Expenses ²	\$3,471.1	\$3,588.7	\$3,711.6	\$3,840.4	\$3,975.4	\$4,116.8
Miscellaneous Revenue Offsets	(\$164.4)	(\$164.4)	(\$164.4)	(\$164.4)	(\$164.4)	(\$164.4)
Net Revenue Requirement ²	\$3,306.8	\$3,424.3	\$3,547.2	\$3,676.1	\$3,811.0	\$3,952.4

1. Capital projects are assumed to be funded from wastewater cash reserves.

2. Numbers may not add due to rounding.

Proposed Wastewater Rates

NewGen recommends increasing the monthly fixed charge by 7% every other year in FYs 2026, 2028, and 2030 for both unmetered and metered customers. Currently, metered residential and commercial customers are paying the same volumetric rate for wastewater service per 1,000 gallons, and industrial customers are paying a lower rate because they are billed based on their water use but have the ability to discharge some of their wastewater offshore. NewGen recommends increasing the residential volumetric rate by \$0.80 every year while increasing the commercial and industrial volumetric rate by \$1.00 every year per 1,000 gallons due to the burden on the treatment facility in terms of maintenance and peak volumes from wastewater streams of commercial and industrial customers. These rate

Erik Hernandez

May 23, 2025

Page 7

increases are equitable across customer classes. Tables 10–12 show the proposed rate increases for wastewater.

Table 10
Base Rate Structure & Service Charges

Customer Class	Current	FY 2026	% Increase	FY 2028	% Increase	FY 2030	% Increase
Unmetered Single Family/Duplex	\$144.38	\$154.49	7.0%	\$165.30	7.0%	\$176.87	7.0%
Metered Residential	\$26.42	\$28.27	7.0%	\$30.25	7.0%	\$32.37	7.0%
Metered Commercial	\$26.42	\$28.27	7.0%	\$30.25	7.0%	\$32.37	7.0%
Metered Industrial	\$104.35	\$111.65	7.0%	\$119.47	7.0%	\$127.83	7.0%

Table 11
Volumetric Rate Structure

Volumetric Rate (per 1,000 gal)	Current	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Year 6 FY 2031
Metered Residential	\$22.52	\$23.32	\$24.12	\$24.92	\$25.72	\$26.52	\$27.32
Metered Commercial	\$22.52	\$23.52	\$24.52	\$25.52	\$26.52	\$27.52	\$28.52
Metered Industrial	\$5.65	\$6.65	\$7.65	\$8.65	\$9.65	\$10.65	\$11.65

Table 12
Proposed Volumetric Rate Percent Increases

Volumetric Rate (per 1,000 gal)	Year 1 % Increase	Year 2 % Increase	Year 3 % Increase	Year 4 % Increase	Year 5 % Increase	Year 6 % Increase
Metered Residential	3.6%	3.4%	3.3%	3.2%	3.1%	3.0%
Metered Commercial	4.4%	4.3%	4.1%	3.9%	3.8%	3.6%
Metered Industrial	17.7%	15.0%	13.1%	11.6%	10.4%	9.4%

Under the proposed rates, NewGen forecasts that the wastewater utility will under-recover the revenue requirement for four years before over-recovering in FYs 2030 and 2031 and adding cash back to the wastewater utility reserve fund. Over the six-year rate plan period, NewGen forecasts a cumulative under-recovery of approximately \$230,000. The reserve fund has sufficient cash to support these under-recoveries and the capital funding plan while staying above the recommended 90- Days Cash on Hand limit. Table 13 below shows the summary of the revenue recovery under proposed wastewater rates.

Erik Hernandez

May 23, 2025

Page 8

Table 13
Revenue Recovery from Proposed Rates – Wastewater

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenues	\$3,168.8	\$3,313.5	\$3,507.8	\$3,652.5	\$3,850.3	\$3,995.0
Net Revenue Requirement	\$3,306.8	\$3,424.3	\$3,547.2	\$3,676.1	\$3,811.0	\$3,952.4
Total Over/(Under) Recovery ¹	(\$137.9)	(\$110.8)	(\$39.4)	(\$23.6)	\$39.3	\$42.6
Cumulative Total Over/(Under) Recovery ^{1,2}	(\$137.9)	(\$248.7)	(\$288.2)	(\$311.7)	(\$272.4)	(\$229.8)

1. Numbers may not add due to rounding.

2. Wastewater cash reserves are sufficient to support the cumulative under-recovery.

Recommendations – Wastewater Utility

NewGen recommends increasing the wastewater fixed monthly fees for both metered and unmetered customers by 7% in FYs 2026, 2028, and 2030. In addition, NewGen proposes increasing the residential volumetric wastewater rate annually by \$0.80 per 1,000 gallons while increasing the commercial and industrial volumetric rates annually by \$1.00 per 1,000 gallons for FYs 2026–2031.

NewGen recommends using wastewater cash reserves to help finance capital improvements and supporting any under-recoveries of the revenue requirement. NewGen is also recommending that the City request discharge reports from any industrial customers holding discharge permits to show how much wastewater they are discharging offshore on a monthly basis to secure their lower volumetric rate for wastewater service. Lastly, NewGen recommends continuing to monitor the performance of the new rates on an annual basis and adjusting them as needed to maintain the financial integrity of the wastewater utility.

Solid Waste

The City's solid waste department owns and operates the City's landfill. They do not provide garbage or recycling collection as this is serviced by a single private hauler. However, all energy customers are charged a monthly landfill maintenance fee which provides residents with the option to come to the landfill to drop off waste directly at the facility.

One of the major recommendations identified through the Study for the solid waste utility is to begin setting aside funds for the roughly \$15.6 million liability for landfill closure/post-closure costs. The solid waste utility is currently budgeting \$290,000 annually for these costs. NewGen recommends setting these funds aside in a dedicated restricted reserve fund, making a one-time transfer of \$5 million out of the solid waste utility reserve fund into this dedicated reserve fund, and continuing to deposit \$290,000 annually in the reserve fund as well.

Capital Improvement Projects & Funding

Over the next six years, the solid waste utility only has \$265,000 in projects from the CMMP which require funding. There are some partial cell closures planned as well, but NewGen recommends setting up a separate restricted reserve fund to cover these costs and any other closure/post-closure costs. NewGen recommends funding the \$265,000 in capital projects from the solid waste utility reserve fund as there

Erik Hernandez

May 23, 2025

Page 9

are sufficient cash reserves to support this capital funding plan and maintain required fund balances. Tables 14 and 15 show the total capital expenditures and funding plan for the six-year rate plan period.

Table 14
Anticipated Capital Projects – Solid Waste

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total CIP Expenditures	\$265.0	\$-	\$-	\$-	\$-	\$-

Table 15
Capital Funding

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Withdrawals Reserves ¹	(\$265.0)	\$-	\$-	\$-	\$-	\$-

1. Solid waste cash reserves are sufficient to support this capital funding plan.

Revenue Requirement Forecast – Solid Waste

NewGen forecasts the total expenses for FY 2026 at approximately \$3.8 million and expects the total expenses to exceed \$4.5 million by FY 2031. There are roughly \$90,000 in forecasted revenue offsets or non-rate revenues; when these are subtracted from the expenses, the solid waste utility has a net revenue requirement of approximately \$3.8 million in FY 2026 and \$4.4 million in FY 2031. Table 16 shows the summary of the revenue requirement forecast.

Table 16
Revenue Requirement Forecast – Solid Waste

(\$000)	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Year 6 FY 2031
Utility Administration	\$898.2	\$912.8	\$928.1	\$944.0	\$960.6	\$977.9
Solid Waste Operations	\$2,364.6	\$2,461.2	\$2,561.8	\$2,666.7	\$2,776.0	\$2,889.9
Vehicle & Equipment Maintenance	\$167.3	\$174.9	\$182.8	\$191.0	\$199.7	\$208.8
Facilities Maintenance	\$160.7	\$167.3	\$174.2	\$181.4	\$188.8	\$196.6
Cash Capital Outlay ¹	\$-	\$-	\$-	\$-	\$-	\$-
Existing Debt Service	\$254.2	\$254.2	\$254.2	\$254.2	\$254.2	\$254.2
Total Expenses ²	\$3,845.0	\$3,970.4	\$4,101.1	\$4,237.3	\$4,379.3	\$4,527.4
Misc. Revenue Offsets ³	(\$90.0)	(\$90.0)	(\$90.0)	(\$90.0)	(\$90.0)	(\$90.0)
Net Revenue Requirement ²	\$3,755.0	\$3,880.3	\$4,011.0	\$4,147.3	\$4,289.3	\$4,437.4

1. Capital projects assumed to be funded from solid waste cash reserves.

2. Numbers may not add due to rounding.

3. Miscellaneous revenues include pension contributions, late fees and other non-rate revenues.

Erik Hernandez

May 23, 2025

Page 10

Proposed Solid Waste Rates

NewGen proposes a 4% increase to the landfill maintenance fee every other year in FYs 2026, 2028, and 2030. In addition, NewGen recommends 9% increases to all tipping fees at the landfill in FYs 2026, 2028, and 2030 including labor and equipment charges. Table 17 shows the recommended rate increases for the three largest sources of revenue for the solid waste utility.

Table 17
Base Rate Structure ¹

Fees	Current	FY 2026	% Increase	FY 2028	% Increase	FY 2030	% Increase
Landfill Maintenance Fee	\$37.20	\$38.69	4.0%	\$40.24	4.0%	\$41.85	4.0%
General Refuse Tipping Fee	\$334.03	\$364.09	9.0%	\$396.86	9.0%	\$432.58	9.0%
Mixed Load Fee	\$750.00	\$817.50	9.0%	\$891.08	9.0%	\$971.28	9.0%

1. Recommending 9% rate increases to all other landfill tipping fees, including equipment and labor charges, in the same years as the proposed rates above.

Under the proposed rate increases, NewGen forecasts that the utility will over-recover the revenue requirement in FYs 2026, 2028, 2030, and 2031, with slight under-recoveries in FYs 2027 and 2029. Over the entire six-year period, NewGen forecasts a cumulative over-recovery of roughly \$148,000, which would be deposited back to the solid waste utility reserve fund. Table 18 shows the revenue recovery under the proposed rates for solid waste.

Table 18
Revenue Recovery from Proposed Rates – Solid Waste

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenues	\$3,786.5	\$3,786.5	\$4,102.2	\$4,102.2	\$4,445.4	\$4,445.4
Net Revenue Requirement	\$3,755.0	\$3,880.3	\$4,011.0	\$4,147.3	\$4,289.3	\$4,437.4
Total Over/(Under) Recovery ¹	\$31.5	(\$93.9)	\$91.2	(\$45.0)	\$156.1	\$8.0
Cumulative Total Over/(Under) Recovery ^{1,2}	\$31.5	(\$62.3)	\$28.9	(\$16.1)	\$140.0	\$148.0

1. Numbers may not add due to rounding.

2. Solid waste cash reserves are sufficient to support under-recovery of revenues in odd years.

Solid Waste Alternate Scenario

The City staff requested that NewGen look at an alternative scenario for solid waste that includes a \$7.6 million future expansion project in FY 2028. This would either be for a gasifier (based on preliminary bids) or future expansion at the landfill for additional cells. In either case, this project would help to extend the landfill's life and therefore postpone closure/post-closure costs at the landfill.

NewGen recommends that this future expansion project be funded with debt as the expense would be too significant to fund through rates or from cash reserves. This would create roughly an additional \$456,000 in annual debt service for the solid waste utility. To pay for the additional debt service, the solid waste utility would need to increase rates further than previously proposed. Instead of 4% increases to the landfill maintenance fee every other year, this scenario would require 4% increases to this fee every year for the first five years (FY 2026–FY 2030). And instead of 9% increases to the tipping fees every other

Erik Hernandez

May 23, 2025

Page 11

year, this scenario would require 7% increases annually from FY 2026–FY 2030 and an additional 6% increase for all tipping fees in FY 2031—including labor and equipment charges.

NewGen is not recommending that the solid waste utility implement rate increases for this scenario at this time as these are contingent on completion of a gasifier study as well as landfill airspace availability. Until there is a better understanding of when this future expansion will take place and how much it will cost, NewGen recommends following the proposed rates as outlined in the previous sections of this report.

Recommendations – Solid Waste

NewGen recommends increasing the landfill maintenance fee by 4% every other year in FYs 2026, 2028, and 2030. Additionally, NewGen recommends increasing all tipping fees at the landfill (including labor and equipment charges) by 9% every other year in FYs 2026, 2028, and 2030. NewGen also proposes that the solid waste utility use its cash reserves to help finance capital improvements and support any under-recoveries of the revenue requirement.

NewGen also recommends that the solid waste utility establish a dedicated restricted reserve fund strictly for landfill closure and post-closure costs to begin planning for that large liability. This recommendation involves a one-time transfer of \$5 million out of the solid waste utility reserve fund in FY 2026 into the restricted reserve. In addition, NewGen recommends continuing to set \$290,000 into the restricted reserve fund annually as currently budgeted for these costs as well. Lastly, NewGen recommends evaluating future expansion projects, monitoring the performance of new rates, and making any necessary adjustments to rates to assist with any additional cost increases for the solid waste utility that are not included in this forecast.

Electric

Revenue Requirement Forecast – Electric

The electric utility provides service to residential, commercial, and industrial customers in the City. The projected total electric revenue requirement for FY 2026 is estimated to be approximately \$18.5 million, which includes approximately \$9.5 million in fuel costs (see Table 19). Fuel costs for the City are recovered from its customers through the Cost of Power Adjustment (COPA), which is a standard methodology used by electric utilities to recover variable fuel-related costs. As previously indicated, the purpose of this Study was to determine if base rates are sufficient to recover future operational costs (excluding fuel recovered through COPA and other ancillary fees and charges for the electric utility operation). Operational expenses for the electric utility operations include those for electric administration, non-fuel O&M, and cash required for capital and existing debt service (no additional debt is proposed to be issued for the electric utility operations). Operational expenses are assumed to increase annually based on estimates provided by the City for labor and non-labor costs. Offsetting revenues, including contributions to pensions provided by the City, late fees, and other non-rate revenues, are estimated to be approximately \$140,000 for FY 2026 and are assumed to be constant throughout the Study period. Total net revenue requirements are estimated to increase from approximately \$18.5 million in FY 2026 to approximately \$20.4 million in FY 2031. Table 19 below shows the revenue requirement forecast for the electric utility.

Erik Hernandez

May 23, 2025

Page 12

Table 19
Revenue Requirement Forecast – Electric

(\$000)	Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Year 6 FY 2031
Electric Administration	\$1,647.8	\$1,706.9	\$1,768.1	\$1,831.5	\$1,897.3	\$1,965.4
Electric Fuel ¹	\$9,500.0	\$9,595.0	\$9,691.0	\$9,787.9	\$9,885.7	\$9,984.6
Electric Operations (Non-Fuel)	\$2,677.7	\$2,788.0	\$2,902.9	\$3,022.8	\$3,147.8	\$3,278.2
Electric Maintenance	\$2,549.7	\$2,564.8	\$2,670.1	\$2,779.8	\$2,894.1	\$3,013.2
Cash Capital Outlay ²	\$40.3	\$302.3	\$27.1	\$213.9	(\$87.4)	\$93.5
Existing Debt Service	\$2,253.6	\$2,259.3	\$2,253.0	\$2,248.1	\$2,244.4	\$2,246.4
Total Expenses ³	\$18,669.2	\$19,216.2	\$19,312.2	\$19,884.0	\$19,981.9	\$20,581.3
Miscellaneous Revenue Offsets ⁴	(\$140.0)	(\$140.0)	(\$140.0)	(\$140.0)	(\$140.0)	(\$140.0)
Net Revenue Requirement ³	\$18,529.2	\$19,076.2	\$19,172.1	\$19,744.0	\$19,841.9	\$20,441.3

1. Fuel costs recovered entirely through COPA. Not included in base rates.

2. Amount contributed to the fund for Electric Capital projects after allocation from General Fund and withdrawal from Electric Capital Fund.

3. Numbers may not add due to rounding.

4. Miscellaneous revenues include pension contributions, late fees, and other non-rate revenues.

Capital Improvement Projects & Funding

The electric utility anticipates approximately \$15 million in capital projects over the Study period, with the majority occurring during the first three FYs as shown in Table 20. Unlike the other utility operations, the electric utility has been allocated approximately \$10.8 million from the City's general fund to fund improvements to its electric distribution system, as indicated below. Similar to the other utility operations, the electric utility anticipates utilizing its current electric reserve fund account to provide funding for a portion of its capital needs. NewGen proposes to allow the electric reserve to be drawn down to support the proposed capital to a minimum of 90 Days Cash on Hand (DCOH). The electric reserve fund is projected to have approximately 111 DCOH by the end of FY 2031, which is consistent with the proposed minimum. This will allow the electric utility to fund most of its capital projects with the electric reserve fund (as well as the general fund) and a minimum amount from cash generated from rates (approximately \$98,000 per year). Table 20 below shows this anticipated capital project funding.

Erik Hernandez

May 23, 2025

Page 13

Table 20
Anticipated Capital Project Funding – Electric

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total CIP Expenditures ¹	\$4,091.9	\$5,124.7	\$5,073.7	\$1,065.0	\$715.0	\$715.0
General Fund Allocation	(\$3,600.7)	(\$3,600.7)	(\$3,600.7)	\$0.0	\$0.0	\$0.0
Electric Reserve Fund Withdraw	(\$450.9)	(\$1,221.7)	(\$1,445.9)	(\$851.1)	(\$802.4)	(\$621.5)
Capital From Rates ²	\$40.3	\$302.3	\$27.1	\$213.9	(\$87.4)	\$93.5
Balance Electric Fund – EOY	\$10,481.3	\$9,259.6	\$7,813.7	\$6,962.6	\$6,160.2	\$5,538.7
Days Cash on Hand ³	234	203	167	146	126	111

1. Includes adjustment for Wind Energy project.

2. Capital from rates is Total CIP less General Fund and Electric Fund Withdrawals. Average is ~\$98,000 annually over the six-year period.

3. Days Cash on Hand balance target of 90 days for Electric Fund.

Proposed Electric Rates

To meet the annual projected cash needs for the electric utility operations, NewGen proposes increasing rates for all City customer classes. The cash needs for the electric utility operations are anticipated to exceed those provided by current rates in FY 2027, and the rate changes for the other utility operations are proposed to occur in FY 2026 (and generally every other year). Therefore, to reduce the impact of these annual rate changes to the citizens and businesses of the City, NewGen proposes to change rates for electric customers in FYs 2027, 2029, and 2031. The average rate change for the residential, small general service (which includes streetlights), and large general service customers is proposed to be approximately 3%, and the industrial customer rates are proposed to increase by approximately 6% every other year starting in FY 2027. The industrial customer rate percentage increase is greater than the other classes because these customers incur more costs on the system and therefore have an increased cost responsibility. The residential rates changes are limited to the energy rate (\$/kilowatt-hour [kWh]) as our analysis suggests that the residential customer charges are recovering adequate costs for this service. Table 21 below shows these proposed rate changes.

Erik Hernandez

May 23, 2025

Page 14

Table 21
Proposed Base Rate Changes by Class ¹

Rate Class/Base Rate	Current	FY 2027	% Increase	FY 2029	% Increase	FY 2031	% Increase
Residential							
Customer (\$/mo.)	\$8.49	\$8.49	0.0%	\$8.49	0.0%	\$8.49	0.0%
Energy (\$/kWh)	\$0.2483	\$0.2564	3.3%	\$0.2648	3.3%	\$0.2734	3.2%
Small General Service ²							
Customer (\$/mo.)	\$10.61	\$10.93	3.0%	\$11.26	3.0%	\$11.60	3.0%
Energy (\$/kWh)	\$0.2180	\$0.2246	3.0%	\$0.2314	3.0%	\$0.2384	3.0%
Large General Service							
Customer (\$/mo.)	\$53.07	\$54.66	3.0%	\$56.30	3.0%	\$57.99	3.0%
Energy (\$/kWh)	\$0.1846	\$0.1901	3.0%	\$0.1958	3.0%	\$0.2017	3.0%
Demand (\$/kW)	\$7.11	\$7.35	3.4%	\$7.60	3.4%	\$7.83	3.0%
Industrial							
Customer (\$/mo.)	\$106.13	\$112.50	6.0%	\$119.25	6.0%	\$126.41	6.0%
Energy (\$/kWh)	\$0.1527	\$0.1619	6.0%	\$0.1716	6.0%	\$0.1819	6.0%
Demand (\$/kW) ³	\$8.86	\$9.39	6.0%	\$9.95	6.0%	\$10.55	6.0%

1. Excludes Special Rates.

2. Includes Streetlight Rates.

3. Demand rate for FY 2026 adjusted to reflect voltage discount rate (see text).

Revenue Recovery from Proposed Base Rates – Electric

The projected revenues from the proposed base rates, which include contributions to capital from the General Fund and Electric Fund as well as revenue from rates, are estimated to be sufficient to meet the net revenue requirements of the electric operations for the Study period. As indicated, this excludes fuel expenses and fuel expense recovery through the COPA (pass through cost recovery mechanism). Table 22 shows the revenue recovery from these rates.

Table 22
Projected Revenue/Revenue Requirement

(\$000)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenues from Base Rates ¹	\$9,169.2	\$9,621.2	\$9,621.2	\$10,096.2	\$10,096.2	\$10,596.8
Net Revenue Requirement ²	\$9,620.2	\$10,842.9	\$11,067.1	\$10,947.2	\$10,898.6	\$11,218.3
Total Over/(Under) Recovery	(\$450.9)	(\$1,221.7)	(\$1,445.9)	(\$851.1)	(\$802.4)	(\$621.5)

1. Base Rate Revenues only; excludes COPA (Fuel Cost Recovery).

2. Excludes contributions to capital funding from General Fund and Electric Fund.

Erik Hernandez

May 23, 2025

Page 15

Special Electric Rates

The electric utility has requested the development of a series of special rates for services applicable to industrial customers with on-site diesel generation. These customers are generally the industrial customers that provide processing services to the fishing industry (fish processors) and have installed diesel generation at their facilities to provide on-site power as necessary (in addition to being connected to the City's electric grid). These customers have expressed an interest in selling excess power to the utility during peak periods and during low-load periods. NewGen has reviewed the City's costs associated with purchasing power from these industrial customers during these unique situations and has proposed two separate rates to meet this request. Additionally, there are some large industrial customers that take power directly from the City's transmission level voltage system. NewGen has proposed a voltage discount rate for these customers as described below.

Opportunity Power Purchase Rate

The first special rate is proposed to be referred to as an Opportunity Power Purchase Rate (Opportunity Rate) and would apply to voluntary purchases by the City from the fish processors during peak periods (to be defined by the City). The Opportunity Rate is proposed to be based on the City's avoided costs for fuel and variable O&M costs. NewGen conducted a review of the monthly costs for fuel provided by the City from January 2022 through December 2024 (a four-year period). Additionally, the City provided an estimate of the annual costs associated with variable O&M (lubricants, oils, and other materials utilized during the generation of electricity). Combined, these costs were determined to be approximately \$0.2406/kWh. Therefore, the City could offer to buy excess electricity from the fish processors at its avoided costs at a rate of \$0.2406/kWh. If this rate is adopted, NewGen recommends an annual update to the Opportunity Rate to ensure that it reflects changes in fuel costs incurred by the City. Further, depending on the amount of power purchased, there may be financial impacts of such purchases to the City's transmission system. NewGen recommends that the City reserves the right to recover incremental transmission costs in its Opportunity Rate at its sole discretion.

Reliability Power Purchase Rate

The second special rate is proposed to be referred to as a Reliability Power Purchase Rate and would apply to voluntary purchases by the City from the fish processors during low-load periods (to be defined by the City). The City has indicated that during low load periods, it experiences voltage sags and other electrical reliability issues at certain locations on its distribution system. These issues have been exacerbated due to the loss of a diesel generator facility previously operated by the City (due to age). The existence of the fish processing generation facilities at certain locations provides an opportunity to economically address these reliability issues without the installation of a new City-owned generation facility.

NewGen developed an analysis of the avoided costs as a basis for the Reliability Power Purchase Rate that includes the variable O&M costs (in the Opportunity Rate) as well as consideration of the avoidance of capacity costs incurred by the City (related to a new generation facility). This rate is estimated to be \$0.3862/kWh and would apply only to certain purchases from fish processing facilities during certain periods of the year. If this rate is approved, the City proposes to negotiate with the fish processing facilities to secure the specific operational and financial arrangements for such purchases.

Transmission Voltage Discount

Customers that take service at transmission level voltage (35 kilovolt-amperage [kVa]) do not utilize the lower voltage portion of the City's electrical distribution system. Voltage level discount rates are a

Erik Hernandez

May 23, 2025

Page 16

common mechanism for utilities to recognize that the costs for the lower voltage distribution system should not be recovered by customers taking service at higher voltage. NewGen evaluated the City's distribution system based on data provided by the City and the analysis developed for this Study to create a voltage discount for these customers. Based on the analysis developed and assumptions regarding the number of customers applicable for higher voltage service, NewGen recommends a voltage discount of \$1.53/kW for high voltage service customers for FY2026. This discount is proposed to be applied to the customer's demand rate and would increase by 6% on July 1 of FYs 2027, 2029 and 2031. The lower voltage rate has been adjusted to reflect this discount to recover the same revenue for the industrial rate class.

Recommendations – Electric

NewGen recommends rate changes for the electric system be applied in FYs 2027, 2029, and 2031. Residential energy rates, all small commercial rates, and all large commercial rate components (base rate only) are proposed to increase by approximately 3% in each of these years (July 1 of each FY). The industrial base rate components are proposed to increase by approximately 6% on July 1 of FYs 2027, 2029, and 2031.

The electric system proposes to utilize funds from the electric fund, the general fund, and rates to finance the proposed capital improvements over the six-year period developed for this Study. Further, the electric utility proposes offering voluntary power purchases from industrial customers at certain times during the year based on its avoided variable costs (for peak period purchases) and its avoided variable and capacity costs (for low-load period purchases). NewGen also proposes implementing a voltage discount for customers taking service at transmission level voltage (>35 kVa).

As with the other utility proposed rates, NewGen recommends that the City monitor the performance of its new rates on an annual basis to ensure that it is recovering sufficient revenues and is not over-recovering excess revenues from its customers.

Residential Bill Comparisons

The City requested a review of the potential impacts from the proposed utility base rate changes recommended herein. Table 23 below provides a summary of the proposed utility bill for a single-family residence and a single duplex unit that includes water and electric meters. The current bill below includes an estimated COPA of \$0.2000/kWh and a Power Cost Equalization (PCE) credit of \$0.1500/kWh for a net fuel rate of \$0.05/kWh, as provided by the City. The total current bill for this residential customer is estimated based on an assumption of 515 kWh of energy and 4,000 gallons of water/wastewater consumed, as well as the fixed monthly charge for solid waste maintenance. The total current monthly bill is estimated to be approximately \$330. As indicated herein, the rates for water, wastewater, and solid waste services are proposed to increase in FY 2026, resulting in a monthly total bill increase of approximately \$9.00. The proposed increase for electric services in FY 2027 would increase that portion of the bill by approximately \$4.00 per month (based on the estimated usage). The total bill would include increases in the electric, wastewater, and solid waste services, resulting in an estimate bill of approximately \$346 (an approximate \$5.00 per month increase from the estimated FY 2026 bill). By the end of the rate period, the residential metered bill is estimated to be approximately \$380, based on the assumptions included herein.

Erik Hernandez

May 23, 2025

Page 17

Table 23
Estimated Residential Customer Monthly Bill Impact
(Single Family Residence & Single Duplex Unit Metered)

Metered Water (3/4")		Current	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Utility	Usage							
Energy Use (kWh) ¹	515	\$162.11	\$162.11	\$166.29	\$166.29	\$170.61	\$170.61	\$175.04
Water (per 1,000 Gallons)	4	\$14.28	\$16.67	\$16.67	\$19.10	\$19.10	\$20.77	\$20.77
Wastewater (per 1,000 Gallons)	4	\$116.50	\$121.55	\$124.75	\$129.93	\$133.13	\$138.45	\$141.65
Solid Waste (Maintenance)		\$37.20	\$38.69	\$38.69	\$40.24	\$40.24	\$41.85	\$41.85
Total		\$330.09	\$339.02	\$346.40	\$355.56	\$363.08	\$371.68	\$379.31

Table 24 provides a summary of a similarly situated residential customer who has an electric meter but who is unmetered for their water and wastewater usage (these utility services are based on estimated usage for the class). The current bill for this customer is estimated to be approximately \$380 per month (utilizing the electric usage and net fuel rate assumptions above), which is projected to increase to approximately \$433 per month in the last year of this Study (FY 2031).

Table 24
Estimated Residential Customer Bill Impact (Single Family Residence & Single Duplex Unit Unmetered)

Unmetered Water		Current	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Charge	Usage	Cost \$						
Water (Fixed Monthly Fee)	N/A	\$36.87	\$37.87	\$37.87	\$38.87	\$38.87	\$39.87	\$39.87
Wastewater (Fixed Monthly Fee)	N/A	\$144.38	\$154.49	\$154.49	\$165.30	\$165.30	\$176.87	\$176.87
Total ²		\$380.56	\$393.16	\$397.34	\$410.70	\$415.02	\$429.20	\$433.63

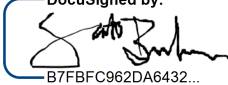
1. Assumes COPA of \$0.2000/kWh and PCE Credit of \$0.1500/kWh for a net fuel charge of \$0.0500/kWh.

2. No change in Electric or Solid Waste Bill.

We greatly appreciate the assistance of the City throughout this Study. If you have any questions, please feel free to contact me directly at (720) 259-1762 or sburnham@newgenstrategies.net.

Sincerely,

NewGen Strategies and Solutions, LLC

DocuSigned by:

 B7FBFC962DA6432...
Scott Burnham
 Partner

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Test Year - Water											
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Adjustments	Test Year	Notes
Expenses											
1		Utility Administration									
2	51024051 - 51100	Salaries and Wages	\$ 239,436	\$ 259,469	\$ 307,652	\$ 264,481	\$ 331,746	\$ 350,080		\$ 350,080	
3	51024051 - 51200	Temporary Employees	3,986	9,375	2,134	4,574	1,856	1,856		1,856	
4	51024051 - 51300	Overtime	2,212	1,692	1,126	657	1,129	1,122		1,122	
5	51024051 - 52100	Health Insurance Benefit	76,763	82,275	94,720	84,499	102,074	110,367		110,367	
6	51024051 - 52200	FICA & Medicare Emplr Match	18,569	20,713	23,665	20,381	25,347	26,727		26,727	
7	51024051 - 52300	PERS Employer Contribution	11,720	(41,903)	74,122	53,529	85,333	95,243		95,243	
8	51024051 - 52400	Unemployment Insurance	1,212	1,423	1,355	1,322	1,446	1,501		1,501	
9	51024051 - 52500	Workers Compensation	3,750	3,801	4,894	3,586	5,243	4,526		4,526	
10	51024051 - 52900	Other Employee Benefits	45	127	488	354	532	532		532	
11		Subtotal Personnel	\$ 357,693	\$ 336,972	\$ 510,156	\$ 433,382	\$ 554,706	\$ 591,954	\$ -	\$ 591,954	
12	51024052 - 53230	Legal Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	
13	51024052 - 53240	Engineering/Architectural Svcs	2,931	1,555	1,100	206	2,000	2,000		2,000	
14	51024052 - 53260	Training Services	599	957	1,000	-	1,000	1,000		1,000	
15	51024052 - 53264	Education Reimbursement	-	-	2,500	-	2,500	500		500	
16	51024052 - 53300	Other Professional Svcs	-	-	31,400	1,379	21,400	2,400		2,400	
17	51024052 - 53410	Software / Hardware Support	19,072	21,017	32,736	34,599	29,011	33,854		33,854	
18	51024052 - 54110	Water / Sewerage	986	1,063	850	1,089	1,100	1,100		1,100	
19	51024052 - 54210	Solid Waste	1,761	1,874	1,760	3,416	1,950	2,000		2,000	
20	51024052 - 54230	Custodial Services/Supplies	5,140	4,549	4,534	4,478	4,509	5,000		5,000	
21	51024052 - 54300	Repair/Maintenance Services	797	760	525	1,205	525	1,000		1,000	
22	51024052 - 55200	General Insurance	71,066	77,828	100,218	97,399	134,430	131,984		131,984	
23	51024052 - 55310	Telephone / Fax/TV	3,392	3,412	1,321	1,242	2,250	2,250		2,250	
24	51024052 - 55320	Network / Internet	18,576	18,342	18,760	18,735	18,816	18,816		18,816	
25	51024052 - 55901	Advertising	409	-	332	-	332	250		250	
26	51024052 - 55903	Travel and Related Costs	-	-	-	887	-	-		-	
27	51024052 - 55904	Banking / Credit Card Fees	4,618	5,324	4,087	5,758	4,100	5,000		5,000	
28	51024052 - 55905	Postal Services	2,163	4,190	4,100	1,750	2,500	2,500		2,500	
29	51024052 - 55906	Membership Dues	221	460	250	-	250	250		250	
30	51024052 - 55999	Other	31	-	-	-	-	-		-	
31	51024052 - 56100	General Supplies	17	85	660	20	660	500		500	
32	51024052 - 56120	Office Supplies	891	1,510	1,232	1,132	1,200	1,200		1,200	
33	51024052 - 56150	Computer Hardware / Software	9,099	21,077	11,444	12,097	31,456	30,568		30,568	
34	51024052 - 56220	Electricity	15,733	12,089	12,000	13,666	15,000	17,000		17,000	
35	51024052 - 56240	Heating Oil	11,717	11,221	8,102	12,810	9,100	11,000		11,000	
36	51024052 - 56260	Gasoline for Vehicles	218	316	700	331	700	500		500	
37	51024052 - 56320	Business Meals	-	-	200	142	200	200		200	
38	51024052 - 56330	Food/Bev/Related Emp Apprctn	668	1,151	1,050	703	1,050	1,000		1,000	
39	51024052 - 56400	Books and Periodicals	-	144	200	(72)	200	200		200	
40		Subtotal Operating Expenses	\$ 170,105	\$ 188,924	\$ 242,061	\$ 212,973	\$ 287,239	\$ 273,072	\$ -	\$ 273,072	
41	51024054 - 58100	Depreciation	\$ 1,073,030	\$ 1,037,273	\$ 1,011,634	\$ 1,028,688	\$ 1,058,680	\$ 1,219,730	\$ (1,219,730)	\$ -	A
42	51024054 - 58500	Bad Debt Expense	6	-	-	-	-	-		-	
43	51024054 - 58910	Allocations IN-Debit	22,212	22,200	22,212	22,200	22,212	22,212		22,212	
44	51024054 - 59100	Interest Expense	40,920	40,638	38,213	38,095	38,213	32,304		32,304	
45		Cash Capital Outlay								-	
46		Proposed Debt Service								-	
47		Existing Debt Service								-	
48		Subtotal Other Expenses	\$ 1,136,168	\$ 1,100,111	\$ 1,072,059	\$ 1,088,983	\$ 1,119,105	\$ 1,274,246	\$ (1,219,730)	\$ 54,516	
49		Total Utility Administration	\$ 1,663,966	\$ 1,626,007	\$ 1,824,276	\$ 1,735,339	\$ 1,961,050	\$ 2,139,272	\$ (1,219,730)	\$ 919,542	
Water Operations											
50		Water Operations									
51	51024351 - 51100	Salaries and Wages	\$ 395,959	\$ 394,952	\$ 582,811	\$ 353,963	\$ 599,083	\$ 606,305		\$ 606,305	
52	51024351 - 51200	Temporary Employees	7,790	10,687	32,542	11,637	33,186	66,372		66,372	
53	51024351 - 51300	Overtime	29,579	26,490	24,500	37,611	34,500	20,000		20,000	
54	51024351 - 52100	Health Insurance Benefit	126,743	140,555	207,725	117,981	222,300	237,862		237,862	
55	51024351 - 52200	FICA & Medicare Emplr Match	32,060	33,048	48,948	31,351	51,007	52,990		52,990	
56	51024351 - 52300	PERS Employer Contribution	1,831	(96,175)	148,293	81,785	164,462	172,078		172,078	
57	51024351 - 52400	Unemployment Insurance	2,012	2,657	3,269	2,355	3,438	4,265		4,265	
58	51024351 - 52500	Workers Compensation	9,281	9,398	15,438	8,296	16,541	14,280		14,280	
59	51024351 - 52900	Other Employee Benefits	200	1,190	3,867	1,626	4,389	4,668		4,668	
60		Subtotal Personnel	\$ 605,455	\$ 522,802	\$ 1,067,393	\$ 646,605	\$ 1,128,906	\$ 1,178,820	\$ -	\$ 1,178,820	
61	51024352 - 53240	Engineering/Architectural Svcs	\$ 9,371	\$ 28	\$ 24,000	\$ 1,450	\$ 10,000	\$ 5,000		\$ 5,000	
62	51024352 - 53260	Training Services	29,608	500	6,500	3,250	46,500	6,500		6,500	
63	51024352 - 53300	Other Professional Svcs	56,718	31,039	54,450	63,109	66,400	50,650		50,650	
64	51024352 - 53410	Software / Hardware Support	12,408	5,664	10,360	4,300	25,500	15,500		15,500	
65	51024352 - 53420	Sampling / Testing	13,001	10,374	10,000	6,873	15,000	15,000		15,000	
66	51024352 - 53490	Other Technical Services	-	4,200	1,400	-	4,400	5,500		5,500	
67	51024352 - 54210	Solid Waste	5,623	7,972	4,000	7,058	10,000	10,000		10,000	
68	51024352 - 54300	Repair/Maintenance Services	16,433	8,925	50,000	16,978	20,000	140,000		140,000	
69	51024352 - 54500	Construction Services	10,175	-	16,000	-	30,000	30,000		30,000	
70	51024352 - 55310	Telephone / Fax/TV	5,742	4,729	5,500	4,588	5,500	8,000		8,000	
71	51024352 - 55320	Network / Internet	-	-	500	-	-	-		-	
72	51024352 - 55330	Radio	-	-	4,500	-	1,500	1,000		1,000	
73	51024352 - 55901	Advertising	999	-	-	-	250	2,500		2,500	
74	51024352 - 55903	Travel and Related Costs	3,599	-	7,000	-	6,000	6,000		6,000	
75	51024352 - 55906	Membership Dues	1,770	576	2,500	961	2,500	2,500		2,500	
76	51024352 - 55907	Permit Fees	200	200	550	826	550	1,000		1,000	
77	51024352 - 55908	Employee Moving Costs	-	-	7,000	8,357	-	7,000		7,000	
78	51024352 - 56100	General Supplies	62,031	105,730	107,790	63,722	105,000	105,000		105,000	
79	51024352 - 56101	Safety Related Items	2,806	5,761	10,000	4,228	10,000	10,000		10,000	
80	51024352 - 56108	Lab Supplies	-	35	6,000	6,096	3,000	3,000		3,000	
81	51024352 - 56110	Sand / Gravel / Rock	3,000	800	3,000	-	6,000	12,000		12,000	
82	51024352 - 56115	Chemicals	18,654	28,021	26,500	22,434	20,000	12,000		12,000	
83	51024352 - 56120	Office Supplies	398	396	1,200	585	1,000	1,000		1,000	

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Test Year - Water											
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Adjustments	Test Year	Notes
84	51024352 - 56130	Machinery / Vehicle Parts	-	366	-	-	-	-		-	
85	51024352 - 56140	Facility Maintenance Supplies	-	74	-	-	-	-		-	
86	51024352 - 56150	Computer Hardware / Software	2,567	-	3,000	7,966	3,000	3,000		3,000	
87	51024352 - 56160	Uniforms	-	-	-	334	1,200	1,200		1,200	
88	51024352 - 56220	Electricity	174,772	168,092	130,000	212,485	120,000	120,000		120,000	
89	51024352 - 56230	Propane	50	139	2,200	50	500	500		500	
90	51024352 - 56240	Heating Oil	25,862	19,332	20,000	14,227	20,000	22,000		22,000	
91	51024352 - 56260	Gasoline for Vehicles	6,785	8,193	6,000	6,716	8,000	7,000		7,000	
92	51024352 - 56270	Diesel for Equipment	887	554	800	1,992	2,000	2,000		2,000	
93	51024352 - 56330	Food/Bev/Related Emp Apprctn	109	906	1,800	1,337	1,800	1,800		1,800	
94	51024352 - 56400	Books and Periodicals	-	-	600	-	600	600		600	
95		Subtotal Operating Expenses	\$ 463,568	\$ 412,606	\$ 523,150	\$ 459,921	\$ 546,200	\$ 607,250	\$ -	\$ 607,250	
96		Total Water Operations	\$ 1,069,023	\$ 935,408	\$ 1,590,543	\$ 1,106,526	\$ 1,675,106	\$ 1,786,070	\$ -	\$ 1,786,070	
97		Transfers Out									
98	51029854 - 59940	Transfers To Enterpr Capt Proj	\$ 1,723,750	\$ 1,434,754	\$ 521,300	\$ 482,217	\$ -	\$ -		\$ -	
99		Subtotal Other Expenses	\$ 1,723,750	\$ 1,434,754	\$ 521,300	\$ 482,217	\$ -	\$ -	\$ -	\$ -	
100		Total Transfers Out	\$ 1,723,750	\$ 1,434,754	\$ 521,300	\$ 482,217	\$ -	\$ -	\$ -	\$ -	
101		Veh & Equip Maintenance									
102	51022851 - 51100	Salaries and Wages	\$ 10,062	\$ 8,375	\$ 18,362	\$ 11,279	\$ 19,132	\$ 20,036		\$ 20,036	
103	51022851 - 51200	Temporary Employees	40	-	-	-	-	-		-	
104	51022851 - 51300	Overtime	1	-	558	-	558	558		558	
105	51022851 - 52100	Health Insurance Benefit	3,620	2,503	5,585	4,947	5,976	6,394		6,394	
106	51022851 - 52200	FICA & Medicare Emplr Match	773	641	1,446	863	1,507	1,576		1,576	
107	51022851 - 52300	PERS Employer Contribution	(10,046)	(3,090)	4,528	2,290	5,050	5,543		5,543	
108	51022851 - 52400	Unemployment Insurance	44	41	78	63	83	84		84	
109	51022851 - 52500	Workers Compensation	264	208	456	265	489	422		422	
110	51022851 - 52900	Other Employee Benefits	-	14	92	34	92	91		91	
111		Subtotal Personnel Expenses	\$ 4,758	\$ 8,692	\$ 31,105	\$ 19,741	\$ 32,887	\$ 34,704	\$ -	\$ 34,704	
112	51022852 - 54300	Repair/Maintenance Services	\$ 213	\$ -	\$ 300	\$ -	\$ 300	\$ 300		\$ 300	
113	51022852 - 56100	General Supplies	-	2	-	3	-	-		-	
114	51022852 - 56130	Machinery / Vehicle Parts	13,197	10,463	9,755	6,523	9,700	9,700		9,700	
115		Vehicle Replacement									
116		Subtotal Operating Expenses	\$ 13,410	\$ 10,465	\$ 10,055	\$ 6,526	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	
117		Total Veh & Equip Maintenance	\$ 18,168	\$ 19,157	\$ 41,160	\$ 26,268	\$ 42,887	\$ 44,704	\$ -	\$ 44,704	
118		Facilities Maintenance									
119	51022951 - 51100	Salaries and Wages	\$ 16,094	\$ 17,800	\$ 14,762	\$ 12,102	\$ 15,883	\$ 16,955		\$ 16,955	
120	51022951 - 51200	Temporary Employees	329	198	-	-	-	-		-	
121	51022951 - 51300	Overtime	437	197	248	41	305	600		600	
122	51022951 - 52100	Health Insurance Benefit	5,528	7,163	4,537	3,354	5,429	5,989		5,989	
123	51022951 - 52200	FICA & Medicare Emplr Match	1,289	1,392	1,144	929	1,235	1,345		1,345	
124	51022951 - 52300	PERS Employer Contribution	836	(1,681)	3,586	2,426	4,188	4,696		4,696	
125	51022951 - 52400	Unemployment Insurance	74	95	64	62	73	82		82	
126	51022951 - 52500	Workers Compensation	620	584	422	308	481	390		390	
127	51022951 - 52900	Other Employee Benefits	-	42	72	47	84	82		82	
128		Subtotal Personnel Expenses	\$ 25,207	\$ 25,790	\$ 24,835	\$ 19,269	\$ 27,678	\$ 30,139	\$ -	\$ 30,139	
129	51022952 - 53300	Other Professional	\$ -	\$ 20,023	\$ 12,857	\$ 4,874	\$ 20,000	\$ 5,000		\$ 5,000	
130	51022952 - 54300	Repair/Maintenance Services	11,506	4,255	22,600	3,710	22,600	30,600		30,600	
131	51022952 - 54500	Construction Services	-	-	1,000	-	1,000	1,000		1,000	
132	51022952 - 56100	General Supplies	-	42	1,000	211	1,000	1,000		1,000	
133	51022952 - 56101	Safety Related Items	129	-	-	-	-	-		-	
134	51022952 - 56140	Facility Maintenance Supplies	4,994	6,004	7,705	1,473	7,000	7,000		7,000	
135		Subtotal Operating Expenses	\$ 16,629	\$ 30,324	\$ 45,162	\$ 10,269	\$ 51,600	\$ 44,600	\$ -	\$ 44,600	
136		Total Facilities Maintenance	\$ 41,836	\$ 56,114	\$ 69,997	\$ 29,538	\$ 79,278	\$ 74,739	\$ -	\$ 74,739	
137		Gross Revenue Requirement	\$ 4,516,743	\$ 4,071,440	\$ 4,047,276	\$ 3,379,886	\$ 3,758,321	\$ 4,044,785	\$ (1,219,730)	\$ 2,825,055	
			\$ 2,751,157								
		Revenues									
138	51015541 - 42355	PERS Nonemployer Contribution	\$ (52,501)	\$ 21,616	\$ (28,451)	\$ -	\$ (44,948)	\$ (44,948)		\$ (44,948)	
139		Subtotal Intergovernmental	\$ (52,501)	\$ 21,616	\$ (28,451)	\$ -	\$ (44,948)	\$ (44,948)	\$ -	\$ (44,948)	
140	51015542 - 44210	Unmetered Water Sales	\$ (150,656)	\$ (148,426)	\$ (152,000)	\$ (146,474)	\$ (149,700)	\$ (154,500)	\$ 154,500	\$ -	B
141	51015542 - 44220	Metered Water Consumption	(2,492,509)	(2,158,199)	(2,075,000)	(2,351,005)	(2,209,200)	(2,474,400)	2,474,400	-	B
142	51015542 - 44260	System Development Chgs	-	-	(1,000)	-	-	(16,200)		(16,200)	
143	51015542 - 44270	Other Services	(19,021)	(6,233)	(12,250)	(7,291)	(6,200)	(6,000)		(6,000)	
144	51015542 - 44280	Late Fees	(413)	(403)	(500)	(623)	(400)	(1,000)		(1,000)	
145		Subtotal Charges for Services	\$ (2,662,599)	\$ (2,313,261)	\$ (2,240,750)	\$ (2,505,394)	\$ (2,365,500)	\$ (2,652,100)	\$ 2,628,900	\$ (23,200)	
146	51015544 - 46513	Special Assess Pen & Int	\$ (866)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
147		Subtotal Assessments	\$ (866)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
148	51015549 - 49910	Bdgt'd Use of Unrest. Net Asset	\$ -	\$ -	\$ (1,767,314)	\$ -	\$ (1,347,873)	\$ -		\$ -	
149		Subtotal Non-Recurring Revenues	\$ -	\$ -	\$ (1,767,314)	\$ -	\$ (1,347,873)	\$ -	\$ -	\$ -	
150		Total Water Fund Revenues	\$ (2,715,966)	\$ (2,291,645)	\$ (4,036,515)	\$ (2,505,394)	\$ (3,758,321)	\$ (2,697,048)	\$ 2,628,900	\$ (68,148)	
151		Net Revenue Requirement	\$ 1,800,777	\$ 1,779,795	\$ 10,761	\$ 874,493	\$ -	\$ 1,347,737	\$ 1,409,170	\$ 2,756,907	

Notes:

A. Adjusted out as this is not a cash expense.

B. Adjusted out as model is already forecasting these items.

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Test Year - Wastewater											
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Adjustments	Test Year	Notes
Expenses											
1		Utility Administration									
2	52024051 - 51100	Salaries and Wages	\$ 196,913	\$ 213,879	\$ 257,542	\$ 220,128	\$ 277,452	\$ 294,057		\$ 294,057	
3	52024051 - 51200	Temporary Employees	3,132	5,012	1,392	4,574	1,856	1,856		1,856	
4	52024051 - 51300	Overtime	1,599	1,361	932	548	945	948		948	
5	52024051 - 52100	Health Insurance Benefit	62,655	68,335	78,690	69,981	84,927	92,026		92,026	
6	52024051 - 52200	FICA & Medicare Emplr Match	15,140	16,863	19,768	17,006	21,219	22,446		22,446	
7	52024051 - 52300	PERS Employer Contribution	20,904	(24,973)	62,307	44,716	71,477	80,085		80,085	
8	52024051 - 52400	Unemployment Insurance	986	1,174	1,119	1,101	1,208	1,250		1,250	
9	52024051 - 52500	Workers Compensation	2,893	3,043	3,967	2,829	4,250	3,669		3,669	
10	52024051 - 52900	Other Employee Benefits	45	104	389	281	432	432		432	
11		Subtotal Personnel Expenses	\$ 304,267	\$ 284,798	\$ 426,106	\$ 361,163	\$ 463,766	\$ 496,769	\$ -	\$ 496,769	
12	52024052 - 53230	Legal Services	\$ 28,878	\$ -	\$ 5,000	\$ 3,300	\$ 5,000	\$ 5,000		\$ 5,000	
13	52024052 - 53240	Engineering/Architectural Svcs	2,931	1,555	6,200	206	5,000	5,000		5,000	
14	52024052 - 53260	Training Services	599	602	1,000	-	1,000	1,000		1,000	
15	52024052 - 53264	Education Reimbursement	-	-	4,656	-	4,500	500		500	
16	52024052 - 53300	Other Professional Svcs	-	-	28,600	1,379	33,600	2,100		2,100	
17	52024052 - 53410	Software / Hardware Support	16,665	18,367	28,619	30,549	25,359	29,596		29,596	
18	52024052 - 54110	Water / Sewerage	493	532	455	544	1,100	1,500		1,500	
19	52024052 - 54210	Solid Waste	964	1,001	1,215	1,823	1,950	3,000		3,000	
20	52024052 - 54230	Custodial Services/Supplies	3,600	3,055	4,525	2,995	4,509	5,000		5,000	
21	52024052 - 54300	Repair/Maintenance Services	797	760	1,000	1,205	1,000	1,000		1,000	
22	52024052 - 55200	General Insurance	65,976	57,262	73,173	83,492	111,143	112,479		112,479	
23	52024052 - 55310	Telephone / Fax/TV	3,392	3,412	2,600	1,242	2,600	2,250		2,250	
24	52024052 - 55320	Network / Internet	16,254	16,049	16,415	16,393	16,464	16,464		16,464	
25	52024052 - 55901	Advertising	409	-	-	-	-	250		250	
26	52024052 - 55903	Travel and Related Costs	-	-	-	666	-	-		-	
27	52024052 - 55904	Banking / Credit Card Fees	4,198	4,840	2,000	5,234	4,100	5,000		5,000	
28	52024052 - 55905	Postal Services	645	917	1,710	1,000	1,710	1,000		1,000	
29	52024052 - 55999	Other	31	-	-	-	-	-		-	
30	52024052 - 56100	General Supplies	85	68	500	30	500	500		500	
31	52024052 - 56101	Safety Related Items	3,115	-	-	-	-	-		-	
32	52024052 - 56120	Office Supplies	834	1,510	2,218	1,132	1,200	1,200		1,200	
33	52024052 - 56150	Computer Hardware / Software	7,723	18,180	11,576	11,897	27,524	26,747		26,747	
34	52024052 - 56220	Electricity	7,866	6,045	9,518	6,833	10,000	10,000		10,000	
35	52024052 - 56230	Propane	-	-	-	-	-	-		-	
36	52024052 - 56240	Heating Oil	11,717	11,221	8,102	12,810	9,100	11,000		11,000	
37	52024052 - 56260	Gasoline for Vehicles	218	316	900	331	900	500		500	
38	52024052 - 56270	Diesel for Equipment	61	-	-	-	-	-		-	
39	52024052 - 56320	Business Meals	-	-	200	53	200	200		200	
40	52024052 - 56330	Food/Bev/Related Emp Apprctn	645	1,786	1,000	1,321	1,000	1,000		1,000	
41	52024052 - 56400	Books and Periodicals	-	144	500	(72)	500	250		250	
42		Subtotal Operating Expenses	\$ 178,096	\$ 147,622	\$ 211,682	\$ 184,362	\$ 269,959	\$ 242,536	\$ -	\$ 242,536	
43	52024054 - 58100	Depreciation	\$ 1,227,316	\$ 1,269,708	\$ 1,244,222	\$ 1,243,943	\$ 1,213,237	\$ 1,211,052	\$ (1,211,052)	\$ -	A
44	52024054 - 58500	Bad Debt Expense	19	-	-	-	-	-		-	
45	52024054 - 58910	Allocations IN-Debit	21,852	21,852	21,852	21,852	21,852	21,852		21,852	
46	52024054 - 59100	Interest Expense	92,043	90,539	83,524	84,390	83,524	70,675		70,675	
47		Cash Capital Outlay	-	-	-	-	-	-		-	
48		Proposed Debt Service	-	-	-	-	-	-		-	
49		Existing Debt Service	-	-	-	-	-	-		-	
50		Subtotal Other Expenses	\$ 1,341,230	\$ 1,382,099	\$ 1,349,598	\$ 1,350,185	\$ 1,318,613	\$ 1,303,579	\$ (1,211,052)	\$ 92,527	
51		Total Utility Administration	\$ 1,823,593	\$ 1,814,519	\$ 1,987,386	\$ 1,895,711	\$ 2,052,338	\$ 2,042,884	\$ (1,211,052)	\$ 831,832	
52		Wastewater Operations									
53	52024551 - 51100	Salaries and Wages	\$ 464,193	\$ 544,639	\$ 576,942	\$ 558,799	\$ 580,891	\$ 613,194		\$ 613,194	
54	52024551 - 51200	Temporary Employees	7,289	(243)	32,542	39,180	33,186	33,186		33,186	
55	52024551 - 51300	Overtime	16,801	9,817	32,500	13,788	22,500	15,000		15,000	
56	52024551 - 52100	Health Insurance Benefit	158,489	189,924	191,107	177,181	204,516	218,834		218,834	
57	52024551 - 52200	FICA & Medicare Emplr Match	37,354	42,384	49,111	46,786	48,699	50,596		50,596	
58	52024551 - 52300	PERS Employer Contribution	34,200	(51,104)	148,076	112,763	156,382	170,744		170,744	
59	52024551 - 52400	Unemployment Insurance	2,419	2,987	3,033	2,938	3,137	2,973		2,973	
60	52024551 - 52500	Workers Compensation	13,522	13,674	16,996	13,136	18,212	15,722		15,722	
61	52024551 - 52900	Other Employee Benefits	261	987	3,309	2,206	3,831	3,831		3,831	
62		Subtotal Personnel Expenses	\$ 734,528	\$ 753,065	\$ 1,053,616	\$ 966,777	\$ 1,071,354	\$ 1,124,080	\$ -	\$ 1,124,080	
63	52024552 - 53240	Engineering/Architectural Svcs	\$ -	\$ -	\$ 2,000	\$ 110	\$ 2,000	\$ 2,000		\$ 2,000	
64	52024552 - 53260	Training Services	5,202	2,652	7,500	3,518	5,500	5,500		5,500	
65	52024552 - 53300	Other Professional Svcs	152,433	15,510	90,000	77,467	90,000	20,000		20,000	
66	52024552 - 53410	Software / Hardware Support	-	-	4,000	-	22,000	10,000		10,000	
67	52024552 - 53420	Sampling / Testing	5,161	9,612	10,000	5,366	10,000	10,000		10,000	
68	52024552 - 53490	Other Technical Services	-	-	250	-	250	5,000		5,000	
69	52024552 - 54110	Water / Sewerage	16,718	23,766	16,500	18,054	18,500	20,000		20,000	
70	52024552 - 54210	Solid Waste	151,571	156,456	140,000	168,096	170,000	180,000		180,000	
71	52024552 - 54300	Repair/Maintenance Services	4,642	35,016	65,000	900	45,000	45,000		45,000	
72	52024552 - 54500	Construction Services	-	-	6,000	-	5,000	5,000		5,000	
73	52024552 - 55310	Telephone / Fax/TV	7,845	8,101	8,000	7,539	8,000	8,000		8,000	
74	52024552 - 55330	Radio	1,665	-	1,500	305	1,500	1,500		1,500	
75	52024552 - 55901	Advertising	-	-	250	-	250	250		250	
76	52024552 - 55903	Travel and Related Costs	-	2,232	7,200	3,069	6,000	6,000		6,000	
77	52024552 - 55906	Membership Dues	-	-	600	-	600	600		600	
78	52024552 - 55907	Permit Fees	-	7,920	9,000	8,763	9,000	9,000		9,000	
79	52024552 - 56100	General Supplies	54,035	35,109	95,287	97,099	95,000	95,000		95,000	
80	52024552 - 56101	Safety Related Items	3,379	3,827	8,500	9,043	10,000	10,000		10,000	
81	52024552 - 56108	Lab Supplies	17,554	18,415	18,161	20,213	16,200	16,000		16,000	
82	52024552 - 56110	Sand / Gravel / Rock	-	-	-	-	3,000	-		-	

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Test Year - Wastewater											
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Adjustments	Test Year	Notes
83	52024552 - 56115	Chemicals	232,827	280,756	300,000	229,052	250,000	250,000			250,000
84	52024552 - 56120	Office Supplies	945	128	450	362	500	500			500
85	52024552 - 56150	Computer Hardware / Software	679	-	1,000	3,205	45,000	2,000			2,000
86	52024552 - 56160	Uniforms	-	-	-	465	-	-			-
87	52024552 - 56220	Electricity	127,855	113,187	132,500	115,781	135,000	145,000			145,000
88	52024552 - 56230	Propane	550	639	3,500	710	500	500			500
89	52024552 - 56240	Heating Oil	99,424	101,420	93,000	129,989	115,000	130,000			130,000
90	52024552 - 56260	Gasoline for Vehicles	1,569	1,533	2,500	1,393	3,500	3,500			3,500
91	52024552 - 56270	Diesel for Equipment	1,934	1,620	1,400	2,258	1,500	3,000			3,000
92	52024552 - 56330	Food/Bev/Related Emp Apprctn	268	137	800	296	800	800			800
93	52024552 - 56400	Books and Periodicals	-	-	250	567	600	600			600
94		Subtotal Operating Expenses	\$ 886,256	\$ 818,036	\$ 1,025,148	\$ 903,620	\$ 1,070,200	\$ 984,750	\$ -	\$	984,750
95		Total Wastewater Operations	\$ 1,620,784	\$ 1,571,101	\$ 2,078,764	\$ 1,870,396	\$ 2,141,554	\$ 2,108,830	\$ -	\$	2,108,830
96		Transfers Out									
97	52029854 - 59940	Transfers To Enterpr Capt Proj	\$ 43,000	\$ 28,272	\$ 102,000	\$ 50,000	\$ -	\$ -		\$	-
98		Subtotal Other Expenses	\$ 43,000	\$ 28,272	\$ 102,000	\$ 50,000	\$ -	\$ -	\$ -	\$	-
99		Total Transfers Out	\$ 43,000	\$ 28,272	\$ 102,000	\$ 50,000	\$ -	\$ -	\$ -	\$	-
100		Veh & Equip Maintenance									
101	52022851 - 51100	Salaries and Wages	\$ 9,918	\$ 7,977	\$ 14,423	\$ 5,266	\$ 15,028	\$ 15,746		\$	15,746
102	52022851 - 51200	Temporary Employees	80	-	-	-	-	-			-
103	52022851 - 51300	Overtime	224	-	438	-	438	438			438
104	52022851 - 52100	Health Insurance Benefit	3,060	2,607	4,387	1,760	4,694	5,023			5,023
105	52022851 - 52200	FICA & Medicare Emplr Match	782	610	1,140	403	1,186	1,239			1,239
106	52022851 - 52300	PERS Employer Contribution	(63,840)	(1,778)	3,556	1,008	3,971	4,359			4,359
107	52022851 - 52400	Unemployment Insurance	30	35	60	25	66	66			66
108	52022851 - 52500	Workers Compensation	287	208	358	116	384	332			332
109	52022851 - 52900	Other Employee Benefits	-	9	72	10	72	72			72
110		Subtotal Personnel Expenses	\$ (49,459)	\$ 9,668	\$ 24,434	\$ 8,588	\$ 25,839	\$ 27,275	\$ -	\$	27,275
111	52022852 - 54300	Repair/Maintenance Services	\$ 213	\$ -	\$ 300	\$ -	\$ 300	\$ 300		\$	300
112	52022852 - 56100	General Supplies	95	2	600	2	600	600			600
113	52022852 - 56130	Machinery / Vehicle Parts	5,325	10,277	7,100	2,578	22,100	22,100			22,100
114		Vehicle Replacement	-	-	-	-	-	-			-
115		Subtotal Operating Expenses	\$ 5,633	\$ 10,279	\$ 8,000	\$ 2,580	\$ 23,000	\$ 23,000	\$ -	\$	23,000
116		Total Veh & Equip Maintenance	\$ (43,826)	\$ 19,947	\$ 32,434	\$ 11,169	\$ 48,839	\$ 50,275	\$ -	\$	50,275
117		Facilities Maintenance									
118	52022951 - 51100	Salaries and Wages	\$ 14,482	\$ 18,401	\$ 16,109	\$ 20,678	\$ 17,334	\$ 18,505		\$	18,505
119	52022951 - 51200	Temporary Employees	60	33	-	66	-	-			-
120	52022951 - 51300	Overtime	5,119	4,888	9,624	864	8,517	2,735			2,735
121	52022951 - 52100	Health Insurance Benefit	5,830	7,917	7,828	5,878	8,672	7,291			7,291
122	52022951 - 52200	FICA & Medicare Emplr Match	1,504	1,784	1,969	1,653	1,977	1,622			1,622
123	52022951 - 52300	PERS Employer Contribution	2,157	(2,123)	6,261	4,471	6,762	5,712			5,712
124	52022951 - 52400	Unemployment Insurance	88	120	114	88	122	98			98
125	52022951 - 52500	Workers Compensation	637	700	721	520	803	666			666
126	52022951 - 52900	Other Employee Benefits	-	42	132	87	139	104			104
127		Subtotal Personnel Expenses	\$ 29,877	\$ 31,762	\$ 42,758	\$ 34,306	\$ 44,326	\$ 36,733	\$ -	\$	36,733
128	52022952 - 53300	Other Professional	\$ 2,600	\$ 8,229	\$ 6,597	\$ 4,572	\$ 30,000	\$ -		\$	-
129	52022952 - 54300	Repair/Maintenance Services	7,316	3,848	14,780	800	14,780	14,780			14,780
130	52022952 - 54500	Construction Services	-	4,544	1,000	-	1,000	1,000			1,000
131	52022952 - 56100	General Supplies	-	42	500	132	500	500			500
132	52022952 - 56101	Safety Related Items	-	-	500	340	500	500			500
133	52022952 - 56140	Facility Maintenance Supplies	17,998	5,041	4,800	4,837	4,800	4,800			4,800
134		Subtotal Operating Expenses	\$ 27,914	\$ 21,704	\$ 28,177	\$ 10,681	\$ 51,580	\$ 21,580	\$ -	\$	21,580
135		Total Facilities Maintenance	\$ 57,791	\$ 53,466	\$ 70,935	\$ 44,987	\$ 95,906	\$ 58,313	\$ -	\$	58,313
136		Gross Revenue Requirement	\$ 3,501,342	\$ 3,487,305	\$ 4,271,519	\$ 3,872,263	\$ 4,338,637	\$ 4,260,302	\$ (1,211,052)	\$	3,049,250
Revenues											
137	52016041 - 42355	PERS Nonemployer Contribution	\$ (55,025)	\$ 23,747	\$ (27,134)	\$ -	\$ (40,889)	\$ (40,889)		\$	(40,889)
138		Subtotal Intergovernmental	\$ (55,025)	\$ 23,747	\$ (27,134)	\$ -	\$ (40,889)	\$ (40,889)	\$ -	\$	(40,889)
139	52016042 - 44310	Unmetered Wastewater Sales	\$ (493,333)	\$ (515,529)	\$ (515,000)	\$ (538,559)	\$ (581,100)	\$ (614,300)	\$ 614,300	\$	-
140	52016042 - 44320	Metered Commercial Sales	(1,845,017)	(1,933,338)	(2,025,000)	(1,968,434)	(2,169,700)	(2,169,738)	2,169,738		-
141	52016042 - 44330	Metered Industrial Sales	(176,161)	(177,429)	(128,000)	(260,639)	(295,700)	(301,500)	301,500		-
142	52016042 - 44340	Vactor Services	(28,443)	(34,166)	(32,500)	(51,398)	(34,200)	(68,300)			(68,300)
143	52016042 - 44370	Other Services	(35,873)	(63,834)	(42,250)	(27,470)	(63,800)	(52,000)			(52,000)
144	52016042 - 44380	Late Fees	(1,368)	(1,470)	(1,475)	(2,173)	(1,500)	(3,200)			(3,200)
145		Subtotal Charges for Services	\$ (2,580,195)	\$ (2,725,766)	\$ (2,744,225)	\$ (2,848,673)	\$ (3,146,000)	\$ (3,209,038)	\$ 3,085,538	\$	(123,500)
146	52016044 - 46513	Special Assess Pen & Int	\$ (3,998)	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
147		Subtotal Assessments	\$ (3,998)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
148	52019649 - 49400	Gain-loss on Sale of Fixed Asset	\$ -	\$ (7,600)	\$ -	\$ -	\$ -	\$ -		\$	-
149	52016049 - 49910	Bdgt'd Use of Unrest. Net Asset	-	-	(1,489,920)	-	(1,151,749)	-			-
150		Subtotal Non-Recurring Revenues	\$ -	\$ (7,600)	\$ (1,489,920)	\$ -	\$ (1,151,749)	\$ -	\$ -	\$	-
151		Total Wastewater Fund Revenues	\$ (2,639,218)	\$ (2,709,619)	\$ (4,261,279)	\$ (2,848,673)	\$ (4,338,638)	\$ (3,249,927)	\$ 3,085,538	\$	(164,389)
152		Net Revenue Requirement	\$ 862,124	\$ 777,686	\$ 10,240	\$ 1,023,590	\$ (1)	\$ 1,010,375	\$ 1,874,486	\$	2,884,861

Notes:

A. Adjusted out as this is not a cash expense.

B. Adjusted out as model is already forecasting these items.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Current Debt: Water + Wastewater																	
Line No.	Project ID	Description	Utility	Principal Balance	Finance Charge (Rate)	Term (Years)	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	879041	Water Treatment Plant Construction	Water	\$ 3,594,257	1.50%	20											
2		Principal Payment					\$ 179,463	\$ 179,463	\$ 179,463	\$ 179,463	\$ 179,463	\$ 179,463	\$ 179,463	\$ 179,463	\$ 179,463	\$ 179,463	
3		Interest Payment					29,611	26,919	24,227	21,536	18,844	16,152	13,460	10,768	8,076	5,384	
4		Total Debt Service					\$ 209,074	\$ 206,382	\$ 203,690	\$ 200,998	\$ 198,306	\$ 195,614	\$ 192,922	\$ 190,230	\$ 187,539	\$ 184,847	
5	879031	Wastewater Treatment Plant Upgrade	Wastewater	\$ 8,566,600	1.50%	20											
6		Principal Payment					\$ 428,330	\$ 428,330	\$ 428,330	\$ 428,330	\$ 428,330	\$ 428,330	\$ 428,330	\$ 428,330	\$ 428,330	\$ 428,330	
7		Interest Payment					64,250	57,825	51,400	44,975	38,550	32,125	25,700	19,275	12,850	6,425	
8		Total Debt Service					\$ 492,580	\$ 486,155	\$ 479,730	\$ 473,305	\$ 466,880	\$ 460,455	\$ 454,030	\$ 447,605	\$ 441,180	\$ 434,755	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Capital Improvement Plan - Water																
Line No.	Project ID	Project Name	Total Amount Remaining	Funding Source	Expected Completion	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	WA17B	Fiber Optic Development	\$ 43,814	Already Funded	N/A											A
2	WA17C	Pyramid Micro Turbines	33,146	Already Funded	N/A											A
3	WA20A	CT Tank Interior Maintenance/Painting	1,053,000	Already Funded	N/A											A
4	WA21A	Pyramid WTP Chlorine Upgrade	211,875	Already Funded	N/A											A
5	WA22D	Captains Bay Rd Waterline Extension	836,296	Already Funded	N/A											A
6	WA23B	East Point Crossing Water Line Inspection	162,500	Already Funded	N/A											A
7	WA24A	Icy Lake Hydrographic Survey	72,800	Already Funded	N/A											A
8	WA24B	WH1 & WH2 On-Site Chlorine Generation	448,500	Already Funded	N/A											A
9	WA501	Pyramid Water Storage Tank	1,135,088	Already Funded	N/A											A
10	WA504	Water Utility Auto Meter Read	68,361	Already Funded	N/A											A
11		ICY Lake Capacity Increase & Snow Basin Diversion	2,860,000	Cash Capital Outlay	2031	\$ -	\$ -	\$ -	\$ -	\$ -	2,860,000	\$ -	\$ -	\$ -	\$ -	
12		Sediment Traps Between Icy Lake and Icy Creek Reservoir	650,000	Cash Capital Outlay	2026	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13		Biorka Drive Cast Iron Waterline Replacement	396,500	Cash Capital Outlay	2028	\$ -	\$ -	\$ 396,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14		Icy Creek Reservoir Dredging	600,000	Cash Capital Outlay	2028	\$ -	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15		Total Cash Capital Outlay Funded				\$ 650,000	\$ 100,000	\$ 896,500	\$ -	\$ -	2,860,000	\$ -	\$ -	\$ -	\$ -	
16		Total Loan Funded				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17		Total CIP Expenditures				\$ 650,000	\$ 100,000	\$ 896,500	\$ -	\$ -	2,860,000	\$ -	\$ -	\$ -	\$ -	

Notes:
A. Project already has funding accounted for per discussion with client on 3/20/2025.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Capital Improvement Plan - Wastewater																	
Line No.	Project ID	Project Name	Total Amount Remaining	Funding Source	Expected Completion	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes	
1	WW17B	Fiber Optic Infrastructure Development	\$ 52,240	Already Funded	N/A												A
2	WW24A	CBR Wastewater Line Installation	50,000	Already Funded	N/A												A
3		Coast Guard Lift Station Improvements	150,000	Cash Capital Outlay	2026	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4		Lift Station 7 Improvements	250,000	Cash Capital Outlay	2027	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5		Total Cash Capital Outlay Funded				\$ 150,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6		Total Loan Funded				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7		Total CIP Expenditures				\$ 150,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Notes:
A. Project already has funding accounted for per discussion with client on 3/20/2025.

City of Unalaska, AK																
Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste																
Revenue Requirement Forecast - Water																
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes	
Expenses																
1		Utility Administration														
2	51024051 - 51100	Salaries and Wages	\$ 350,080	\$ 350,080	\$ 362,333	\$ 375,014	\$ 388,140	\$ 401,725	\$ 415,785	\$ 430,338	\$ 445,400	\$ 460,989	\$ 477,123	Exempt Labor		
3	51024051 - 51200	Temporary Employees	1,856	1,856	1,921	1,988	2,058	2,130	2,204	2,281	2,361	2,444	2,530	Exempt Labor		
4	51024051 - 51300	Overtime	1,122	1,122	1,161	1,202	1,244	1,288	1,333	1,379	1,427	1,477	1,529	Exempt Labor		
5	51024051 - 52100	Health Insurance Benefit	110,367	110,367	113,678	117,088	120,601	124,219	127,946	131,784	135,737	139,810	144,004	Benefits		
6	51024051 - 52200	FICA & Medicare Emplr Match	26,727	26,727	27,529	28,355	29,205	30,081	30,984	31,913	32,871	33,857	34,873	Benefits		
7	51024051 - 52300	PERS Employer Contribution	95,243	95,243	98,100	101,043	104,075	107,197	110,413	113,725	117,137	120,651	124,271	Benefits		
8	51024051 - 52400	Unemployment Insurance	1,501	1,501	1,546	1,592	1,640	1,689	1,740	1,792	1,846	1,901	1,958	Benefits		
9	51024051 - 52500	Workers Compensation	4,526	4,526	4,662	4,802	4,946	5,094	5,247	5,404	5,566	5,733	5,905	Benefits		
10	51024051 - 52900	Other Employee Benefits	532	532	548	564	581	599	617	635	654	674	694	Benefits		
11		Subtotal Personnel	\$ 591,954	\$ 591,954	\$ 611,478	\$ 631,649	\$ 652,490	\$ 674,022	\$ 696,268	\$ 719,253	\$ 743,000	\$ 767,536	\$ 792,887			
12	51024052 - 53230	Legal Services	\$ 1,000	\$ 1,000	\$ 1,040	\$ 1,082	\$ 1,125	\$ 1,170	\$ 1,217	\$ 1,265	\$ 1,316	\$ 1,369	\$ 1,423	Inflation		
13	51024052 - 53240	Engineering/Architectural Svs	2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847	Inflation		
14	51024052 - 53260	Training Services	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
15	51024052 - 53264	Education Reimbursement	500	500	520	541	562	585	608	633	658	684	712	Inflation		
16	51024052 - 53300	Other Professional Svs	2,400	2,400	2,496	2,596	2,700	2,808	2,920	3,037	3,158	3,285	3,416	Inflation		
17	51024052 - 53410	Software / Hardware Support	33,854	33,854	35,208	36,616	38,081	39,604	41,189	42,836	44,550	46,332	48,185	Inflation		
18	51024052 - 54110	Water / Sewerage	1,100	1,100	1,144	1,190	1,237	1,287	1,338	1,392	1,448	1,505	1,566	Inflation		
19	51024052 - 54210	Solid Waste	2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847	Inflation		
20	51024052 - 54230	Custodial Services/Supplies	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117	Inflation		
21	51024052 - 54300	Repair/Maintenance Services	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
22	51024052 - 55200	General Insurance	131,984	131,984	135,944	140,022	144,222	148,549	153,006	157,596	162,324	167,193	172,209	Benefits		
23	51024052 - 55310	Telephone / Fax/TV	2,250	2,250	2,340	2,434	2,531	2,632	2,737	2,847	2,961	3,079	3,202	Inflation		
24	51024052 - 55320	Network / Internet	18,816	18,816	19,569	20,351	21,165	22,012	22,893	23,808	24,761	25,751	26,781	Inflation		
25	51024052 - 55901	Advertising	250	250	260	270	281	292	304	316	329	342	356	Inflation		
26	51024052 - 55903	Travel and Related Costs	-	-	-	-	-	-	-	-	-	-	-	Inflation		
27	51024052 - 55904	Banking / Credit Card Fees	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117	Inflation		
28	51024052 - 55905	Postal Services	2,500	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290	3,421	3,558	Inflation		
29	51024052 - 55906	Membership Dues	250	250	260	270	281	292	304	316	329	342	356	Inflation		
30	51024052 - 55999	Other	-	-	-	-	-	-	-	-	-	-	-	Inflation		
31	51024052 - 56100	General Supplies	500	500	520	541	562	585	608	633	658	684	712	Inflation		
32	51024052 - 56120	Office Supplies	1,200	1,200	1,248	1,298	1,350	1,404	1,460	1,518	1,579	1,642	1,708	Inflation		
33	51024052 - 56150	Computer Hardware / Software	30,568	30,568	31,791	33,062	34,385	35,760	37,191	38,678	40,225	41,834	43,508	Inflation		
34	51024052 - 56220	Electricity	17,000	17,000	17,952	18,963	20,031	21,160	22,352	23,611	24,941	26,345	27,829	Electricity		
35	51024052 - 56240	Heating Oil	11,000	11,000	11,440	11,898	12,374	12,868	13,383	13,919	14,475	15,054	15,656	Inflation		
36	51024052 - 56260	Gasoline for Vehicles	500	500	520	541	562	585	608	633	658	684	712	Inflation		
37	51024052 - 56320	Business Meals	200	200	208	216	225	234	243	253	263	274	285	Inflation		
38	51024052 - 56330	Food/Bev/Related Emp Apprctn	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
39	51024052 - 56400	Books and Periodicals	200	200	208	216	225	234	243	253	263	274	285	Inflation		
40		Subtotal Operating Expenses	\$ 273,072	\$ 273,072	\$ 282,947	\$ 293,199	\$ 303,836	\$ 314,874	\$ 326,329	\$ 338,217	\$ 350,556	\$ 363,362	\$ 376,655			
41	51024054 - 58100	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None		
42	51024054 - 58500	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	None		
43	51024054 - 58910	Allocations IN-Debit	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	None		
44	51024054 - 59100	Interest Expense	32,304	29,611	26,919	24,227	21,536	18,844	16,152	13,460	10,768	8,076	5,384	None	A	
45		Cash Capital Outlay	-	329,300	329,300	329,300	329,300	329,300	329,300	329,300	329,300	329,300	329,300	None	B	
46		Proposed Debt Service	-	-	-	-	-	-	-	-	-	-	-	None		
47		Existing Debt Service	-	179,463	179,463	179,463	179,463	179,463	179,463	179,463	179,463	179,463	179,463	None	C	
48		Subtotal Other Expenses	\$ 54,516	\$ 560,586	\$ 557,894	\$ 555,202	\$ 552,510	\$ 549,818	\$ 547,126	\$ 544,434	\$ 541,742	\$ 539,051	\$ 536,359			
49		Total Utility Administration	\$ 919,542	\$ 1,425,612	\$ 1,452,319	\$ 1,480,050	\$ 1,508,836	\$ 1,538,714	\$ 1,569,724	\$ 1,601,904	\$ 1,635,298	\$ 1,669,949	\$ 1,705,900			
50		Water Operations														
51	51024351 - 51100	Salaries and Wages	\$ 606,305	\$ 606,305	\$ 636,620	\$ 668,451	\$ 701,874	\$ 736,968	\$ 773,816	\$ 812,507	\$ 853,132	\$ 895,789	\$ 940,578	Union Labor		
52	51024351 - 51200	Temporary Employees	66,372	66,372	69,691	73,175	76,834	80,676	84,709	88,945	93,392	98,062	102,965	Union Labor		
53	51024351 - 51300	Overtime	20,000	20,000	21,000	22,050	23,153	24,310	25,526	26,802	28,142	29,549	31,027	Union Labor		
54	51024351 - 52100	Health Insurance Benefit	237,862	237,862	244,998	252,348	259,918	267,716	275,747	284,020	292,540	301,316	310,356	Benefits		
55	51024351 - 52200	FICA & Medicare Emplr Match	52,990	52,990	54,580	56,217	57,904	59,641	61,430	63,273	65,171	67,126	69,140	Benefits		
56	51024351 - 52300	PERS Employer Contribution	172,078	172,078	177,240	182,558	188,034	193,675	199,486	205,470	211,634	217,983	224,523	Benefits		
57	51024351 - 52400	Unemployment Insurance	4,265	4,265	4,393	4,525	4,660	4,800	4,944	5,093	5,245	5,399	5,565	Benefits		
58	51024351 - 52500	Workers Compensation	14,280	14,280	14,708	15,150	15,604	16,072	16,554	17,051	17,563	18,089	18,632	Benefits		
59	51024351 - 52900	Other Employee Benefits	4,668	4,668	4,808	4,952	5,101	5,254	5,411	5,574	5,741	5,913	6,091	Benefits		
60		Subtotal Personnel	\$ 1,178,820	\$ 1,178,820	\$ 1,228,038	\$ 1,279,426	\$ 1,333,082	\$ 1,389,111	\$ 1,447,624	\$ 1,508,734	\$ 1,572,561	\$ 1,639,231	\$ 1,708,876			
61	51024352 - 53240	Engineering/Architectural Svs	\$ 5,000	\$ 5,000	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849	\$ 6,083	\$ 6,327	\$ 6,580	\$ 6,843	\$ 7,117	Inflation		
62	51024352 - 53260	Training Services	6,500	6,500	6,760	7,030	7,312	7,604	7,908	8,225	8,554	8,896	9,252	Inflation		
63	51024352 - 53300	Other Professional Svs	50,650	50,650	52,676	54,783	56,974	59,253	61,623	64,088	66,652	69,318	72,091	Inflation		
64	51024352 - 53410	Software / Hardware Support	15,500	15,500	16,120	16,765	17,435	18,133	18,858	19,612	20,397	21,213	22,061	Inflation		
65	51024352 - 53420	Sampling / Testing	15,000	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	Inflation		
66	51024352 - 53490	Other Technical Services														

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Water																
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2025	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes	
71	51024352 - 55320	Network / Internet	-	-	-	-	-	-	-	-	-	-	-	Inflation		
72	51024352 - 55330	Radio	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
73	51024352 - 55901	Advertising	2,500	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290	3,421	3,558	Inflation		
74	51024352 - 55903	Travel and Related Costs	6,000	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896	8,211	8,540	Inflation		
75	51024352 - 55906	Membership Dues	2,500	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290	3,421	3,558	Inflation		
76	51024352 - 55907	Permit Fees	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
77	51024352 - 55908	Employee Moving Costs	7,000	7,000	7,280	7,571	7,874	8,189	8,517	8,857	9,212	9,580	9,963	Inflation		
78	51024352 - 56100	General Supplies	105,000	105,000	109,200	113,568	118,111	122,835	127,749	132,858	138,173	143,700	149,448	Inflation		
79	51024352 - 56101	Safety Related Items	10,000	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	Inflation		
80	51024352 - 56108	Lab Supplies	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	Inflation		
81	51024352 - 56110	Sand / Gravel / Rock	12,000	12,000	12,480	12,979	13,498	14,038	14,600	15,184	15,791	16,423	17,080	Inflation		
82	51024352 - 56115	Chemicals	12,000	12,000	12,852	13,759	14,730	15,770	16,883	18,075	19,350	20,716	22,178	Chemicals		
83	51024352 - 56120	Office Supplies	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
84	51024352 - 56130	Machinery / Vehicle Parts	-	-	-	-	-	-	-	-	-	-	-	Rolling Stock/Equipment		
85	51024352 - 56140	Facility Maintenance Supplies	-	-	-	-	-	-	-	-	-	-	-	Inflation		
86	51024352 - 56150	Computer Hardware / Software	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	Inflation		
87	51024352 - 56160	Uniforms	1,200	1,200	1,248	1,298	1,350	1,404	1,460	1,518	1,579	1,642	1,708	Inflation		
88	51024352 - 56220	Electricity	120,000	120,000	124,800	129,792	134,984	140,383	145,998	151,838	157,912	164,228	170,797	Inflation		
89	51024352 - 56230	Propane	500	500	520	541	562	585	608	633	658	684	712	Inflation		
90	51024352 - 56240	Heating Oil	22,000	22,000	22,880	23,795	24,747	25,737	26,766	27,837	28,950	30,109	31,313	Inflation		
91	51024352 - 56260	Gasoline for Vehicles	7,000	7,000	7,280	7,571	7,874	8,189	8,517	8,857	9,212	9,580	9,963	Inflation		
92	51024352 - 56270	Diesel for Equipment	2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847	Inflation		
93	51024352 - 56330	Food/Bev/Related Emp Apprctn	1,800	1,800	1,872	1,947	2,025	2,106	2,190	2,278	2,369	2,463	2,562	Inflation		
94	51024352 - 56400	Books and Periodicals	600	600	624	649	675	702	730	759	790	821	854	Inflation		
95		Subtotal Operating Expenses	\$ 607,250	\$ 607,250	\$ 501,312	\$ 521,757	\$ 543,049	\$ 565,221	\$ 588,312	\$ 612,361	\$ 637,408	\$ 663,496	\$ 690,669			
96		Total Water Operations	\$ 1,786,070	\$ 1,786,070	\$ 1,729,350	\$ 1,801,183	\$ 1,876,130	\$ 1,954,332	\$ 2,035,936	\$ 2,121,094	\$ 2,209,969	\$ 2,302,727	\$ 2,399,545			
97		Transfers Out														
98	51029854 - 59940	Transfers To Enterpr Capt Proj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None		
99		Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
100		Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
101		Veh & Equip Maintenance														
102	51022851 - 51100	Salaries and Wages	\$ 20,036	\$ 20,036	\$ 21,038	\$ 22,090	\$ 23,194	\$ 24,354	\$ 25,572	\$ 26,850	\$ 28,193	\$ 29,602	\$ 31,082	Union Labor		
103	51022851 - 51200	Temporary Employees	-	-	-	-	-	-	-	-	-	-	-	Union Labor		
104	51022851 - 51300	Overtime	558	558	586	615	646	678	712	748	785	824	866	Union Labor		
105	51022851 - 52100	Health Insurance Benefit	6,394	6,394	6,586	6,783	6,987	7,197	7,412	7,635	7,864	8,100	8,343	Benefits		
106	51022851 - 52200	FICA & Medicare Emplr Match	1,576	1,576	1,623	1,672	1,722	1,774	1,827	1,882	1,938	1,996	2,056	Benefits		
107	51022851 - 52300	PERS Employer Contribution	5,543	5,543	5,709	5,881	6,057	6,239	6,426	6,619	6,817	7,022	7,232	Benefits		
108	51022851 - 52400	Unemployment Insurance	84	84	87	89	92	95	97	100	103	106	110	Benefits		
109	51022851 - 52500	Workers Compensation	422	422	435	448	461	475	489	504	519	535	551	Benefits		
110	51022851 - 52900	Other Employee Benefits	91	91	94	97	99	102	105	109	112	115	119	Benefits		
111		Subtotal Personnel Expenses	\$ 34,704	\$ 34,704	\$ 36,157	\$ 37,674	\$ 39,259	\$ 40,913	\$ 42,641	\$ 44,446	\$ 46,331	\$ 48,301	\$ 50,358			
112	51022852 - 54300	Repair/Maintenance Services	\$ 300	\$ 300	\$ 312	\$ 324	\$ 337	\$ 351	\$ 365	\$ 380	\$ 395	\$ 411	\$ 427	Inflation		
113	51022852 - 56100	General Supplies	-	-	-	-	-	-	-	-	-	-	-	Rolling Stock/Equipment		
114	51022852 - 56130	Machinery / Vehicle Parts	9,700	9,700	10,204	10,732	11,286	11,869	12,482	13,127	13,806	14,519	15,269	Rolling Stock/Equipment		
115		<u>Vehicle Replacement</u>	-	-	-	-	-	-	-	-	50,000	-	-	None		
116		Subtotal Operating Expenses	\$ 10,000	\$ 10,000	\$ 10,516	\$ 11,056	\$ 11,624	\$ 12,220	\$ 12,847	\$ 13,507	\$ 14,200	\$ 14,929	\$ 15,696			
117		Total Veh & Equip Maintenance	\$ 44,704	\$ 44,704	\$ 46,673	\$ 48,730	\$ 50,882	\$ 53,133	\$ 55,489	\$ 57,953	\$ 60,532	\$ 63,230	\$ 66,054			
118		Facilities Maintenance														
119	51022951 - 51100	Salaries and Wages	\$ 16,955	\$ 16,955	\$ 17,803	\$ 18,693	\$ 19,628	\$ 20,609	\$ 21,639	\$ 22,721	\$ 23,857	\$ 25,050	\$ 26,303	Union Labor		
120	51022951 - 51200	Temporary Employees	-	-	-	-	-	-	-	-	-	-	-	Union Labor		
121	51022951 - 51300	Overtime	600	600	630	662	695	729	766	804	844	886	931	Union Labor		
122	51022951 - 52100	Health Insurance Benefit	5,989	5,989	6,169	6,354	6,544	6,741	6,943	7,151	7,366	7,587	7,814	Benefits		
123	51022951 - 52200	FICA & Medicare Emplr Match	1,345	1,345	1,385	1,427	1,470	1,514	1,559	1,606	1,654	1,704	1,755	Benefits		
124	51022951 - 52300	PERS Employer Contribution	4,696	4,696	4,837	4,982	5,131	5,285	5,444	5,607	5,775	5,949	6,127	Benefits		
125	51022951 - 52400	Unemployment Insurance	82	82	84	87	90	92	95	98	101	104	107	Benefits		
126	51022951 - 52500	Workers Compensation	390	390	402	414	426	439	452	466	480	494	509	Benefits		
127	51022951 - 52900	Other Employee Benefits	82	82	84	87	90	92	95	98	101	104	107	Benefits		
128		Subtotal Personnel Expenses	\$ 30,139	\$ 30,139	\$ 31,394	\$ 32,705	\$ 34,073	\$ 35,502	\$ 36,993	\$ 38,551	\$ 40,178	\$ 41,878	\$ 43,653			
129	51022952 - 53300	Other Professional	\$ 5,000	\$ 5,000	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849	\$ 6,083	\$ 6,327	\$ 6,580	\$ 6,843	\$ 7,117	Inflation		
130	51022952 - 54300	Repair/Maintenance Services	30,600	30,600	31,824	33,097	34,421	35,798	37,230	38,719	40,268	41,878	43,553	Inflation		
131	51022952 - 54500	Construction Services	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
132	51022952 - 56100	General Supplies	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
133	51022952 - 56101	Safety Related Items	-	-	-	-	-	-	-	-	-	-	-	Inflation		
134	51022952 - 56140	Facility Maintenance Supplies	7,000	7,000	7,280	7,571	7,874	8,189	8,517	8,857	9,212	9,580	9,963	Inflation		
135		Subtotal Operating Expenses	\$ 44,600	\$ 44,600	\$ 46,384	\$ 48,239	\$ 50,169	\$ 52,176	\$ 54,263	\$ 56,433	\$ 58,691	\$ 61,038	\$ 63,480			
136		Total Facilities Maintenance	\$ 74,739	\$ 74,739	\$ 77,778	\$ 80,944	\$ 84,242	\$ 87,677	\$ 91,256	\$ 94,985	\$ 98,869	\$ 102,916	\$ 107,133			
137		Gross Revenue Requirement	\$ 2,825,055	\$ 3,331,125	\$ 3,306,121	\$ 3,410,907	\$ 3,520,090	\$ 3,633,857	\$ 3,752,404	\$ 3,875,936	\$ 4,054,668	\$ 4,138,822	\$ 4,278,632			

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Water															
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes
Revenues															
138	51015541 - 42355	PERS Nonemployer Contribution	\$	(44,948)	\$	(44,948)	\$	(44,948)	\$	(44,948)	\$	(44,948)	\$	(44,948)	None
139		Subtotal Intergovernmental	\$	(44,948)	\$	(44,948)	\$	(44,948)	\$	(44,948)	\$	(44,948)	\$	(44,948)	
140	51015542 - 44210	Unmetered Water Sales	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	None
141	51015542 - 44220	Metered Water Consumption		-		-		-		-		-		-	None
142	51015542 - 44260	System Development Chgs	(16,200)	(16,200)	(16,200)	(16,200)	(16,200)	(16,200)	(16,200)	(16,200)	(16,200)	(16,200)	(16,200)	(16,200)	None
143	51015542 - 44270	Other Services	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	None
144	51015542 - 44280	Late Fees	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	None
145		Subtotal Charges for Services	\$	(23,200)	\$	(23,200)	\$	(23,200)	\$	(23,200)	\$	(23,200)	\$	(23,200)	
146	51015544 - 46513	Special Assess Pen & Int	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	None
147		Subtotal Assessments	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
148	51015549 - 49910	Bdgt'd Use of Unrest. Net Asset	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	None
149		Subtotal Non-Recurring Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
150		Total Water Fund Revenues	\$	(68,148)	\$	(68,148)	\$	(68,148)	\$	(68,148)	\$	(68,148)	\$	(68,148)	
151		Net Revenue Requirement	\$	2,756,907	\$	3,262,977	\$	3,237,973	\$	3,342,759	\$	3,451,942	\$	3,565,709	

Notes:

A. Interest expense per client provided debt service schedule. See Schedule 3 for details.

B. Cash capital outlay per CIP. Assumed to be 100% funded from Reserves. Average capital expenditures from 2026-2030 assumed to be added back into the reserves annually from 2026-2035. See Schedule 12 for details.

C. Existing debt service includes principal payments for outstanding debt issue. See Schedule 3 for details.

D. FY 2026 expense inflated due to one time battery replacement project that is not expected to recur in the next 10 years. Adjusted down to \$15,000 for FY 2027 to reflect an average annual cost for repair and maintenance.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Wastewater																
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes	
Expenses																
1		Utility Administration														
2	52024051 - 51100	Salaries and Wages	\$ 294,057	\$ 294,057	\$ 304,349	\$ 315,001	\$ 326,026	\$ 337,437	\$ 349,247	\$ 361,471	\$ 374,123	\$ 387,217	\$ 400,770		Exempt Labor	
3	52024051 - 51200	Temporary Employees	1,856	1,856	1,921	1,988	2,058	2,130	2,204	2,281	2,361	2,444	2,530		Exempt Labor	
4	52024051 - 51300	Overtime	948	948	981	1,016	1,051	1,088	1,126	1,165	1,206	1,248	1,292		Exempt Labor	
5	52024051 - 52100	Health Insurance Benefit	92,026	92,026	94,787	97,630	100,559	103,576	106,683	109,884	113,180	116,576	120,073		Benefits	
6	52024051 - 52200	FICA & Medicare Emplr Match	22,446	22,446	23,119	23,813	24,527	25,263	26,021	26,802	27,606	28,434	29,287		Benefits	
7	52024051 - 52300	PERS Employer Contribution	80,085	80,085	82,488	84,962	87,511	90,136	92,840	95,626	98,494	101,449	104,493		Benefits	
8	52024051 - 52400	Unemployment Insurance	1,250	1,250	1,288	1,326	1,366	1,407	1,449	1,493	1,537	1,583	1,631		Benefits	
9	52024051 - 52500	Workers Compensation	3,669	3,669	3,779	3,892	4,009	4,129	4,253	4,381	4,512	4,648	4,787		Benefits	
10	52024051 - 52900	Other Employee Benefits	432	432	445	458	472	486	501	516	531	547	564		Benefits	
11		Subtotal Personnel Expenses	\$ 496,769	\$ 496,769	\$ 513,156	\$ 530,087	\$ 547,580	\$ 565,653	\$ 584,326	\$ 603,619	\$ 623,552	\$ 644,147	\$ 665,426			
12	52024052 - 53230	Legal Services	\$ 5,000	\$ 5,000	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849	\$ 6,083	\$ 6,327	\$ 6,580	\$ 6,843	\$ 7,117		Inflation	
13	52024052 - 53240	Engineering/Architectural Svcs	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117		Inflation	
14	52024052 - 53260	Training Services	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423		Inflation	
15	52024052 - 53264	Education Reimbursement	500	500	520	541	562	585	608	633	658	684	712		Inflation	
16	52024052 - 53300	Other Professional Svcs	2,100	2,100	2,184	2,271	2,362	2,457	2,555	2,657	2,763	2,874	2,989		Inflation	
17	52024052 - 53410	Software / Hardware Support	29,596	29,596	30,780	32,011	33,291	34,623	36,008	37,448	38,946	40,504	42,124		Inflation	
18	52024052 - 54110	Water / Sewerage	1,500	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974	2,053	2,135		Inflation	
19	52024052 - 54210	Solid Waste	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270		Inflation	
20	52024052 - 54230	Custodial Services/Supplies	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117		Inflation	
21	52024052 - 54300	Repair/Maintenance Services	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423		Inflation	
22	52024052 - 55200	General Insurance	112,479	112,479	115,853	119,329	122,909	126,596	130,394	134,306	138,335	142,485	146,760		Benefits	
23	52024052 - 55310	Telephone / Fax/TV	2,250	2,250	2,340	2,434	2,531	2,632	2,737	2,847	2,961	3,079	3,202		Inflation	
24	52024052 - 55320	Network / Internet	16,464	16,464	17,123	17,807	18,520	19,261	20,031	20,832	21,666	22,532	23,433		Inflation	
25	52024052 - 55901	Advertising	250	250	260	270	281	292	304	316	329	342	356		Inflation	
26	52024052 - 55903	Travel and Related Costs	-	-	-	-	-	-	-	-	-	-	-		Inflation	
27	52024052 - 55904	Banking / Credit Card Fees	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117		Inflation	
28	52024052 - 55905	Postal Services	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423		Inflation	
29	52024052 - 55999	Other	-	-	-	-	-	-	-	-	-	-	-		Inflation	
30	52024052 - 56100	General Supplies	500	500	520	541	562	585	608	633	658	684	712		Inflation	
31	52024052 - 56101	Safety Related Items	-	-	-	-	-	-	-	-	-	-	-		Inflation	
32	52024052 - 56120	Office Supplies	1,200	1,200	1,248	1,298	1,350	1,404	1,460	1,518	1,579	1,642	1,708		Inflation	
33	52024052 - 56150	Computer Hardware / Software	26,747	26,747	27,817	28,930	30,087	31,290	32,542	33,843	35,197	36,605	38,069		Inflation	
34	52024052 - 56220	Electricity	10,000	10,000	10,560	11,155	11,783	12,447	13,148	13,889	14,671	15,497	16,370		Electricity	
35	52024052 - 56230	Propane	-	-	-	-	-	-	-	-	-	-	-		Inflation	
36	52024052 - 56240	Heating Oil	11,000	11,000	11,440	11,898	12,374	12,868	13,383	13,919	14,475	15,054	15,656		Inflation	
37	52024052 - 56260	Gasoline for Vehicles	500	500	520	541	562	585	608	633	658	684	712		Inflation	
38	52024052 - 56270	Diesel for Equipment	-	-	-	-	-	-	-	-	-	-	-		Inflation	
39	52024052 - 56320	Business Meals	200	200	208	216	225	234	243	253	263	274	285		Inflation	
40	52024052 - 56330	Food/Bev/Related Emp Apprctn	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423		Inflation	
41	52024052 - 56400	Books and Periodicals	250	250	250	250	250	250	250	250	250	250	250		None	
42		Subtotal Operating Expenses	\$ 242,536	\$ 242,536	\$ 251,263	\$ 260,317	\$ 269,709	\$ 279,450	\$ 289,556	\$ 300,039	\$ 310,914	\$ 322,197	\$ 333,903			
43	52024054 - 58100	Depreciation	-	-	-	-	-	-	-	-	-	-	-		None	
44	52024054 - 58500	Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-		None	
45	52024054 - 58910	Allocations IN-Debit	21,852	21,852	21,852	21,852	21,852	21,852	21,852	21,852	21,852	21,852	21,852		None	
46	52024054 - 59100	Interest Expense	70,675	64,250	57,825	51,400	44,975	38,550	32,125	25,700	19,275	12,850	6,425		None	
47		Cash Capital Outlay	-	-	-	-	-	-	-	-	-	-	-		None	
48		Proposed Debt Service	-	-	-	-	-	-	-	-	-	-	-		None	
49		Existing Debt Service	-	428,330	428,330	428,330	428,330	428,330	428,330	428,330	428,330	428,330	428,330		None	
50		Subtotal Other Expenses	\$ 92,527	\$ 514,432	\$ 508,007	\$ 501,582	\$ 495,157	\$ 488,732	\$ 482,307	\$ 475,882	\$ 469,457	\$ 463,032	\$ 456,607			
51		Total Utility Administration	\$ 831,832	\$ 1,253,737	\$ 1,272,426	\$ 1,291,986	\$ 1,312,445	\$ 1,333,835	\$ 1,356,188	\$ 1,379,539	\$ 1,403,922	\$ 1,429,375	\$ 1,455,935			
52		Wastewater Operations														
53	52024551 - 51100	Salaries and Wages	\$ 613,194	\$ 613,194	\$ 643,854	\$ 676,046	\$ 709,849	\$ 745,341	\$ 782,608	\$ 821,739	\$ 862,826	\$ 905,967	\$ 951,265		Union Labor	
54	52024551 - 51200	Temporary Employees	33,186	33,186	34,841	36,588	38,417	40,338	42,355	44,472	46,696	49,031	51,482		Union Labor	
55	52024551 - 51300	Overtime	15,000	15,000	15,750	16,538	17,368	18,233	19,144	20,101	21,107	22,162	23,270		Union Labor	
56	52024551 - 52100	Health Insurance Benefit	218,834	218,834	225,399	232,161	239,126	246,300	253,689	261,299	269,138	277,212	285,529		Benefits	
57	52024551 - 52200	FICA & Medicare Emplr Match	50,596	50,596	52,114	53,677	55,288	56,946	58,655	60,414	62,227	64,093	66,016		Benefits	
58	52024551 - 52300	PERS Employer Contribution	170,744	170,744	175,866	181,142	186,577	192,174	197,939	203,877	209,994	216,293	222,782		Benefits	
59	52024551 - 52400	Unemployment Insurance	2,973	2,973	3,062	3,154	3,249	3,346	3,447	3,550	3,656	3,766	3,879		Benefits	
60	52024551 - 52500	Workers Compensation	15,722	15,722	16,194	16,679	17,180	17,695	18,226	18,773	19,336	19,916	20,514		Benefits	
61	52024551 - 52900	Other Employee Benefits	3,831	3,831	3,946	4,064	4,186	4,312	4,441	4,574	4,712	4,853	4,999		Benefits	
62		Subtotal Personnel Expenses	\$ 1,124,080	\$ 1,124,080	\$ 1,171,030	\$ 1,220,050	\$ 1,271,235	\$ 1,324,684	\$ 1,380,503	\$ 1,438,800	\$ 1,499,691	\$ 1,563,294	\$ 1,629,736			
63	52024552 - 53240	Engineering/Architectural Svcs	\$ 2,000	\$ 2,000	\$ 2,080	\$ 2,163	\$ 2,250	\$ 2,340	\$ 2,433	\$ 2,531	\$ 2,632	\$ 2,737	\$ 2,847		Inflation	
64	52024552 - 53260	Training Services	5,500	5,500	5,720	5,949	6,187	6,434	6,692	6,959	7,238	7,527	7,828		Inflation	
65	52024552 - 53300	Other Professional Svcs	20,000	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466		Inflation	
66	52024552 - 53410	Software / Hardware Support	10,000	10,000	10,400	10,816	11,249	11,699	12,167	12,653						

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Wastewater																
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes	
75	52024552 - 55901	Advertising	250	250	260	270	281	292	304	316	329	342	356	Inflation		
76	52024552 - 55903	Travel and Related Costs	6,000	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896	8,211	8,540	Inflation		
77	52024552 - 55906	Membership Dues	600	600	624	649	675	702	730	759	790	821	854	Inflation		
78	52024552 - 55907	Permit Fees	9,000	9,000	9,360	9,734	10,124	10,529	10,950	11,388	11,843	12,317	12,810	Inflation		
79	52024552 - 56100	General Supplies	95,000	95,000	98,800	102,752	106,862	111,137	115,582	120,205	125,014	130,014	135,215	Inflation		
80	52024552 - 56101	Safety Related Items	10,000	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	Inflation		
81	52024552 - 56108	Lab Supplies	16,000	16,000	16,640	17,306	17,998	18,718	19,466	20,245	21,055	21,897	22,773	Inflation		
82	52024552 - 56110	Sand / Gravel / Rock	-	-	-	-	-	-	-	-	-	-	-	Inflation		
83	52024552 - 56115	Chemicals	250,000	250,000	267,750	286,648	306,879	328,539	351,727	376,552	403,129	431,582	462,043	Chemicals		
84	52024552 - 56120	Office Supplies	500	500	520	541	562	585	608	633	658	684	712	Inflation		
85	52024552 - 56150	Computer Hardware / Software	2,000	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847	Inflation		
86	52024552 - 56160	Uniforms	-	-	-	-	-	-	-	-	-	-	-	Inflation		
87	52024552 - 56220	Electricity	145,000	145,000	150,800	156,832	163,105	169,629	176,415	183,471	190,810	198,443	206,380	Inflation		
88	52024552 - 56230	Propane	500	500	520	541	562	585	608	633	658	684	712	Inflation		
89	52024552 - 56240	Heating Oil	130,000	130,000	135,200	140,608	146,232	152,082	158,165	164,491	171,071	177,914	185,031	Inflation		
90	52024552 - 56260	Gasoline for Vehicles	3,500	3,500	3,640	3,786	3,937	4,095	4,258	4,429	4,606	4,790	4,982	Inflation		
91	52024552 - 56270	Diesel for Equipment	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	Inflation		
92	52024552 - 56330	Food/Bev/Related Emp Apprctn	800	800	832	865	900	936	973	1,012	1,053	1,095	1,139	Inflation		
93	52024552 - 56400	Books and Periodicals	600	600	624	649	675	702	730	759	790	821	854	Inflation		
94		Subtotal Operating Expenses	\$ 984,750	\$ 984,750	\$ 1,031,890	\$ 1,081,353	\$ 1,133,373	\$ 1,188,093	\$ 1,245,663	\$ 1,306,245	\$ 1,370,010	\$ 1,437,138	\$ 1,507,822			
95		Total Wastewater Operations	\$ 2,108,830	\$ 2,108,830	\$ 2,202,920	\$ 2,301,403	\$ 2,404,608	\$ 2,512,777	\$ 2,626,166	\$ 2,745,046	\$ 2,869,701	\$ 3,000,432	\$ 3,137,558			
96		Transfers Out														
97	52029854 - 59940	Transfers To Enterpr Cpt Proj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None		
98		Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
99		Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
100		Veh & Equip Maintenance														
101	52022851 - 51100	Salaries and Wages	\$ 15,746	\$ 15,746	\$ 16,533	\$ 17,360	\$ 18,228	\$ 19,139	\$ 20,096	\$ 21,101	\$ 22,156	\$ 23,264	\$ 24,427	Union Labor		
102	52022851 - 51200	Temporary Employees	-	-	-	-	-	-	-	-	-	-	-	Union Labor		
103	52022851 - 51300	Overtime	438	438	460	483	507	532	559	587	616	647	679	Union Labor		
104	52022851 - 52100	Health Insurance Benefit	5,023	5,023	5,174	5,329	5,489	5,653	5,823	5,998	6,178	6,363	6,554	Benefits		
105	52022851 - 52200	FICA & Medicare Emplr Match	1,239	1,239	1,276	1,314	1,354	1,395	1,436	1,479	1,524	1,570	1,617	Benefits		
106	52022851 - 52300	PERS Employer Contribution	4,359	4,359	4,490	4,624	4,763	4,906	5,053	5,205	5,361	5,522	5,688	Benefits		
107	52022851 - 52400	Unemployment Insurance	66	66	68	70	72	74	77	79	81	84	86	Benefits		
108	52022851 - 52500	Workers Compensation	332	332	342	352	363	374	385	396	408	421	433	Benefits		
109	52022851 - 52900	Other Employee Benefits	72	72	74	76	79	81	83	86	89	91	94	Benefits		
110		Subtotal Personnel Expenses	\$ 27,275	\$ 27,275	\$ 28,417	\$ 29,609	\$ 30,854	\$ 32,155	\$ 33,513	\$ 34,931	\$ 36,413	\$ 37,961	\$ 39,578			
111	52022852 - 54300	Repair/Maintenance Services	\$ 300	\$ 300	\$ 312	\$ 324	\$ 337	\$ 351	\$ 365	\$ 380	\$ 395	\$ 411	\$ 427	Inflation		
112	52022852 - 56100	General Supplies	600	600	631	664	698	734	772	812	854	898	944	Rolling Stock/Equipmen		
113	52022852 - 56130	Machinery / Vehicle Parts	22,100	22,100	23,249	24,450	25,714	27,042	28,439	29,909	31,454	33,079	34,788	Rolling Stock/Equipmen		
114		Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	None		
115		Subtotal Operating Expenses	\$ 23,000	\$ 23,000	\$ 24,192	\$ 25,439	\$ 26,749	\$ 28,127	\$ 29,577	\$ 31,100	\$ 32,703	\$ 34,388	\$ 36,160			
116		Total Veh & Equip Maintenance	\$ 50,275	\$ 50,275	\$ 52,609	\$ 55,048	\$ 57,604	\$ 60,282	\$ 63,089	\$ 66,032	\$ 69,116	\$ 72,349	\$ 75,738			
117		Facilities Maintenance														
118	52022951 - 51100	Salaries and Wages	\$ 18,505	\$ 18,505	\$ 19,430	\$ 20,402	\$ 21,422	\$ 22,493	\$ 23,618	\$ 24,798	\$ 26,038	\$ 27,340	\$ 28,707	Union Labor		
119	52022951 - 51200	Temporary Employees	-	-	-	-	-	-	-	-	-	-	-	Union Labor		
120	52022951 - 51300	Overtime	2,735	2,735	2,872	3,015	3,166	3,324	3,491	3,665	3,848	4,041	4,243	Union Labor		
121	52022951 - 52100	Health Insurance Benefit	7,291	7,291	7,510	7,735	7,967	8,206	8,452	8,706	8,967	9,236	9,513	Benefits		
122	52022951 - 52200	FICA & Medicare Emplr Match	1,622	1,622	1,671	1,721	1,772	1,826	1,880	1,937	1,995	2,055	2,116	Benefits		
123	52022951 - 52300	PERS Employer Contribution	5,712	5,712	5,883	6,060	6,242	6,429	6,622	6,820	7,025	7,236	7,453	Benefits		
124	52022951 - 52400	Unemployment Insurance	98	98	101	104	107	110	114	117	121	124	128	Benefits		
125	52022951 - 52500	Workers Compensation	666	666	686	707	728	750	772	795	819	844	869	Benefits		
126	52022951 - 52900	Other Employee Benefits	104	104	107	110	114	117	121	124	128	132	136	Benefits		
127		Subtotal Personnel Expenses	\$ 36,733	\$ 36,733	\$ 38,260	\$ 39,854	\$ 41,518	\$ 43,255	\$ 45,069	\$ 46,963	\$ 48,941	\$ 51,007	\$ 53,165			
128	52022952 - 53300	Other Professional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Inflation		
129	52022952 - 54300	Repair/Maintenance Services	14,780	14,780	15,371	15,986	16,625	17,291	17,982	18,701	19,449	20,227	21,037	Inflation		
130	52022952 - 54500	Construction Services	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation		
131	52022952 - 56100	General Supplies	500	500	520	541	562	585	608	633	658	684	712	Inflation		
132	52022952 - 56101	Safety Related Items	500	500	520	541	562	585	608	633	658	684	712	Inflation		
133	52022952 - 56140	Facility Maintenance Supplies	4,800	4,800	4,992	5,192	5,399	5,615	5,840	6,074	6,316	6,569	6,832	Inflation		
134		Subtotal Operating Expenses	\$ 21,580	\$ 21,580	\$ 22,443	\$ 23,341	\$ 24,275	\$ 25,246	\$ 26,255	\$ 27,306	\$ 28,398	\$ 29,534	\$ 30,715			
135		Total Facilities Maintenance	\$ 58,313	\$ 58,313	\$ 60,703	\$ 63,195	\$ 65,792	\$ 68,500	\$ 71,324	\$ 74,269	\$ 77,339	\$ 80,541	\$ 83,880			
136		Gross Revenue Requirement	\$ 3,049,250	\$ 3,471,155	\$ 3,588,658	\$ 3,711,632	\$ 3,840,449	\$ 3,975,395	\$ 4,116,768	\$ 4,264,885	\$ 4,420,078	\$ 4,582,697	\$ 4,753,111			
Revenues																
137	52016041 - 42355	PERS Nonemployer Contribution	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	None		
138		Subtotal Intergovernmental	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)	\$ (40,889)			
139	52016042 - 44310	Unmetered Wastewater Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None		
140	52016042 - 44320	Metered Commercial Sales	-	-	-	-	-	-	-	-	-	-	-	None		
141	52016042 - 44330	Metered Industrial Sales	-	-	-	-	-	-	-	-	-	-	-	None		

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Wastewater															
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes
142	52016042 - 44340	Vactor Services	(68,300)	(68,300)	(68,300)	(68,300)	(68,300)	(68,300)	(68,300)	(68,300)	(68,300)	(68,300)	(68,300)	None	
143	52016042 - 44370	Other Services	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	None	
144	52016042 - 44380	Late Fees	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	None	
145		Subtotal Charges for Services	\$ (123,500)	\$ (123,500)	\$ (123,500)	\$ (123,500)	\$ (123,500)	\$ (123,500)	\$ (123,500)	\$ (123,500)	\$ (123,500)	\$ (123,500)	\$ (123,500)		
146	52016044 - 46513	Special Assess Pen & Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None	
147		Subtotal Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
148	52019649 - 49400	Gain-loss on Sale of Fixed Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None	
149	52016049 - 49910	Bdgt'd Use of Unrest. Net Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None	
150		Subtotal Non-Recurring Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
151		Total Wastewater Fund Revenues	\$ (164,389)	\$ (164,389)	\$ (164,389)	\$ (164,389)	\$ (164,389)	\$ (164,389)	\$ (164,389)	\$ (164,389)	\$ (164,389)	\$ (164,389)	\$ (164,389)		
152		Net Revenue Requirement	\$ 2,884,861	\$ 3,306,766	\$ 3,424,269	\$ 3,547,243	\$ 3,676,060	\$ 3,811,006	\$ 3,952,379	\$ 4,100,496	\$ 4,255,689	\$ 4,418,308	\$ 4,588,722		

Notes:

A. Interest expense per client provided debt service schedule. See Schedule 3 for details.

B. Cash capital outlay per CIP. Assumed to be 100% funded from Reserves. See Schedule 5 for details.

C. Existing debt service includes principal payments for outstanding debt issue. See Schedule 3 for details.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Current Rates - Water													
Line No.	Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes	
1	Net Revenue Requirement	\$ 3,262,977	\$ 3,237,973	\$ 3,342,759	\$ 3,451,942	\$ 3,565,709	\$ 3,684,256	\$ 3,807,788	\$ 3,986,520	\$ 4,070,674	\$ 4,210,484		
	<u>Fixed Monthly Charges</u>												
		<u>Customer/Meter Counts</u>											
2	Unmetered Single Family/Duplex	\$ 36.87	332	332	332	332	332	332	332	332	332	332	332
3	5/8"	\$ 3.66	4	4	4	4	4	4	4	4	4	4	4
4	3/4"	\$ 3.88	142	142	142	142	142	142	142	142	142	142	142
5	1"	\$ 4.30	69	69	69	69	69	69	69	69	69	69	69
6	1.5"	\$ 5.40	4	4	4	4	4	4	4	4	4	4	4
7	2"	\$ 6.70	60	60	60	60	60	60	60	60	60	60	60
8	3"	\$ 9.74	14	14	14	14	14	14	14	14	14	14	14
9	4"	\$ 13.66	9	9	9	9	9	9	9	9	9	9	9
10	6"	\$ 24.95	4	4	4	4	4	4	4	4	4	4	4
11	8"	\$ 37.99	2	2	2	2	2	2	2	2	2	2	2
12	10"	\$ 65.42	2	2	2	2	2	2	2	2	2	2	2
13	12"	\$ 103.74	-	-	-	-	-	-	-	-	-	-	-
	<u>Volumetric Charges</u>	<u>(per 1,000 gal)</u>	<u>Consumption (gal)</u>										
14	5/8"	\$ 2.60	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
16	3/4"	\$ 2.60	7,200,667	7,200,667	7,200,667	7,200,667	7,200,667	7,200,667	7,200,667	7,200,667	7,200,667	7,200,667	7,200,667
17	1"	\$ 2.60	6,566,000	6,566,000	6,566,000	6,566,000	6,566,000	6,566,000	6,566,000	6,566,000	6,566,000	6,566,000	6,566,000
18	1.5"	\$ 2.60	583,000	583,000	583,000	583,000	583,000	583,000	583,000	583,000	583,000	583,000	583,000
19	2"	\$ 2.60	89,661,000	89,661,000	89,661,000	89,661,000	89,661,000	89,661,000	89,661,000	89,661,000	89,661,000	89,661,000	89,661,000
20	3"	\$ 2.60	33,314,000	33,314,000	33,314,000	33,314,000	33,314,000	33,314,000	33,314,000	33,314,000	33,314,000	33,314,000	33,314,000
21	4"	\$ 2.60	62,336,000	62,336,000	62,336,000	62,336,000	62,336,000	62,336,000	62,336,000	62,336,000	62,336,000	62,336,000	62,336,000
22	6"	\$ 2.60	317,375,000	317,375,000	317,375,000	317,375,000	317,375,000	317,375,000	317,375,000	317,375,000	317,375,000	317,375,000	317,375,000
23	8"	\$ 2.60	135,174,000	135,174,000	135,174,000	135,174,000	135,174,000	135,174,000	135,174,000	135,174,000	135,174,000	135,174,000	135,174,000
24	10"	\$ 2.60	249,887,000	249,887,000	249,887,000	249,887,000	249,887,000	249,887,000	249,887,000	249,887,000	249,887,000	249,887,000	249,887,000
25	12"	\$ 2.60	-	-	-	-	-	-	-	-	-	-	-
	Revenues												
	<u>Fixed Monthly Charges</u>												
43	Unmetered Single Family/Duplex	\$ 146,890	146,890	146,890	146,890	146,890	146,890	146,890	146,890	146,890	146,890	146,890	146,890
44	5/8"	176	176	176	176	176	176	176	176	176	176	176	176
45	3/4"	6,612	6,612	6,612	6,612	6,612	6,612	6,612	6,612	6,612	6,612	6,612	6,612
46	1"	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560
47	1.5"	259	259	259	259	259	259	259	259	259	259	259	259
48	2"	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824
49	3"	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636
50	4"	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475
51	6"	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198
52	8"	912	912	912	912	912	912	912	912	912	912	912	912
53	10"	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570
54	12"	-	-	-	-	-	-	-	-	-	-	-	-
55	Total Revenues Fixed Charges	\$ 169,112	169,112	169,112	169,112	169,112	169,112	169,112	169,112	169,112	169,112	169,112	169,112
	<u>Volumetric Charges</u>												
56	5/8"	\$ 143	143	143	143	143	143	143	143	143	143	143	143
57	3/4"	18,722	18,722	18,722	18,722	18,722	18,722	18,722	18,722	18,722	18,722	18,722	18,722
58	1"	17,072	17,072	17,072	17,072	17,072	17,072	17,072	17,072	17,072	17,072	17,072	17,072
59	1.5"	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516
60	2"	233,119	233,119	233,119	233,119	233,119	233,119	233,119	233,119	233,119	233,119	233,119	233,119
61	3"	86,616	86,616	86,616	86,616	86,616	86,616	86,616	86,616	86,616	86,616	86,616	86,616
62	4"	162,074	162,074	162,074	162,074	162,074	162,074	162,074	162,074	162,074	162,074	162,074	162,074
63	6"	825,175	825,175	825,175	825,175	825,175	825,175	825,175	825,175	825,175	825,175	825,175	825,175
64	8"	351,452	351,452	351,452	351,452	351,452	351,452	351,452	351,452	351,452	351,452	351,452	351,452
65	10"	649,706	649,706	649,706	649,706	649,706	649,706	649,706	649,706	649,706	649,706	649,706	649,706
66	12"	-	-	-	-	-	-	-	-	-	-	-	-
67	Total Revenues Volumetric Charges	\$ 2,345,594	2,345,594	2,345,594	2,345,594	2,345,594	2,345,594	2,345,594	2,345,594	2,345,594	2,345,594	2,345,594	2,345,594
68	Total Revenues Water	\$ 2,514,706	2,514,706	2,514,706	2,514,706	2,514,706	2,514,706	2,514,706	2,514,706	2,514,706	2,514,706	2,514,706	2,514,706
69	Net Revenue Requirement	\$ 3,262,977	3,237,973	3,342,759	3,451,942	3,565,709	3,684,256	3,807,788	3,986,520	4,070,674	4,210,484		
70	Over/(Under) Recovery	\$ (748,271)	(723,267)	(828,053)	(937,236)	(1,051,003)	(1,169,550)	(1,293,082)	(1,471,813)	(1,555,967)	(1,695,778)		
71	Cumulative Over/(Under) Recovery	\$ (748,271)	(1,471,537)	(2,299,591)	(3,236,827)	(4,287,830)	(5,457,380)	(6,750,462)	(8,222,275)	(9,778,243)	(11,474,021)		

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Proposed Rates - Water													
Line No.		Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	Net Revenue Requirement		\$ 3,262,977	\$ 3,237,973	\$ 3,342,759	\$ 3,451,942	\$ 3,565,709	\$ 3,684,256	\$ 3,807,788	\$ 3,986,520	\$ 4,070,674	\$ 4,210,484	
2		\$ Increase	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1	\$ -	\$ 1	\$ -	\$ 1	\$ -	
3	Proposed Rates	\$ Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	Fixed Monthly Charges	% Increase	10%	0%	10%	0%	10%	0%	10%	0%	10%	0%	
5	Unmetered Single Family/Duplex	\$ 36.87	\$ 37.87	\$ 37.87	\$ 38.87	\$ 38.87	\$ 39.87	\$ 39.87	\$ 40.87	\$ 40.87	\$ 41.87	\$ 41.87	
6	5/8"	\$ 3.66	\$ 4.03	\$ 4.03	\$ 4.43	\$ 4.43	\$ 4.87	\$ 4.87	\$ 5.36	\$ 5.36	\$ 5.90	\$ 5.90	
7	3/4"	\$ 3.88	\$ 4.27	\$ 4.27	\$ 4.70	\$ 4.70	\$ 5.17	\$ 5.17	\$ 5.69	\$ 5.69	\$ 6.26	\$ 6.26	
8	1"	\$ 4.30	\$ 4.73	\$ 4.73	\$ 5.20	\$ 5.20	\$ 5.72	\$ 5.72	\$ 6.29	\$ 6.29	\$ 6.92	\$ 6.92	
9	1.5"	\$ 5.40	\$ 5.94	\$ 5.94	\$ 6.53	\$ 6.53	\$ 7.18	\$ 7.18	\$ 7.90	\$ 7.90	\$ 8.69	\$ 8.69	
10	2"	\$ 6.70	\$ 7.37	\$ 7.37	\$ 8.11	\$ 8.11	\$ 8.92	\$ 8.92	\$ 9.81	\$ 9.81	\$ 10.79	\$ 10.79	
11	3"	\$ 9.74	\$ 10.71	\$ 10.71	\$ 11.78	\$ 11.78	\$ 12.96	\$ 12.96	\$ 14.26	\$ 14.26	\$ 15.69	\$ 15.69	
12	4"	\$ 13.66	\$ 15.03	\$ 15.03	\$ 16.53	\$ 16.53	\$ 18.18	\$ 18.18	\$ 20.00	\$ 20.00	\$ 22.00	\$ 22.00	
13	6"	\$ 24.95	\$ 27.45	\$ 27.45	\$ 30.20	\$ 30.20	\$ 33.22	\$ 33.22	\$ 36.54	\$ 36.54	\$ 40.19	\$ 40.19	
14	8"	\$ 37.99	\$ 41.79	\$ 41.79	\$ 45.97	\$ 45.97	\$ 50.57	\$ 50.57	\$ 55.63	\$ 55.63	\$ 61.19	\$ 61.19	
15	10"	\$ 65.42	\$ 71.96	\$ 71.96	\$ 79.16	\$ 79.16	\$ 87.08	\$ 87.08	\$ 95.79	\$ 95.79	\$ 105.37	\$ 105.37	
16	12"	\$ 103.74	\$ 114.11	\$ 114.11	\$ 125.52	\$ 125.52	\$ 138.07	\$ 138.07	\$ 151.88	\$ 151.88	\$ 167.07	\$ 167.07	
17		\$ Increase	\$ 0.50	\$ -	\$ 0.50	\$ -	\$ 0.30	\$ -	\$ 0.30	\$ -	\$ 0.30	\$ -	
18		% Increase	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
19	Volumetric Charges	(per 1,000 gal)											
20	5/8"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
21	3/4"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
22	1"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
23	1.5"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
24	2"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
25	3"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
26	4"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
27	6"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
28	8"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
29	10"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
30	12"	\$ 2.60	\$ 3.10	\$ 3.10	\$ 3.60	\$ 3.60	\$ 3.90	\$ 3.90	\$ 4.20	\$ 4.20	\$ 4.50	\$ 4.50	
Revenues at Proposed Rates													
Fixed Monthly Charges													
31	Unmetered Single Family/Duplex	\$	150,874	\$ 150,874	\$ 154,858	\$ 154,858	\$ 158,842	\$ 158,842	\$ 162,826	\$ 162,826	\$ 166,810	\$ 166,810	
32	5/8"		193	193	213	213	234	234	257	257	283	283	
33	3/4"		7,276	7,276	8,009	8,009	8,810	8,810	9,696	9,696	10,667	10,667	
34	1"		3,916	3,916	4,306	4,306	4,736	4,736	5,208	5,208	5,730	5,730	
35	1.5"		285	285	313	313	345	345	379	379	417	417	
36	2"		5,306	5,306	5,839	5,839	6,422	6,422	7,063	7,063	7,769	7,769	
37	3"		1,799	1,799	1,979	1,979	2,177	2,177	2,396	2,396	2,636	2,636	
38	4"		1,623	1,623	1,785	1,785	1,963	1,963	2,160	2,160	2,376	2,376	
39	6"		1,318	1,318	1,450	1,450	1,595	1,595	1,754	1,754	1,929	1,929	
40	8"		1,003	1,003	1,103	1,103	1,214	1,214	1,335	1,335	1,469	1,469	
41	10"		1,727	1,727	1,900	1,900	2,090	2,090	2,299	2,299	2,529	2,529	
42	12"		-	-	-	-	-	-	-	-	-	-	
43	Total Revenues Fixed Charges	\$	175,322	\$ 175,322	\$ 181,755	\$ 181,755	\$ 188,428	\$ 188,428	\$ 195,373	\$ 195,373	\$ 202,614	\$ 202,614	
Volumetric Charges													
44	5/8"	\$	171	\$ 171	\$ 198	\$ 198	\$ 215	\$ 215	\$ 231	\$ 231	\$ 248	\$ 248	
45	3/4"		22,322	22,322	25,922	25,922	28,083	28,083	30,243	30,243	32,403	32,403	
46	1"		20,355	20,355	23,638	23,638	25,607	25,607	27,577	27,577	29,547	29,547	
47	1.5"		1,807	1,807	2,099	2,099	2,274	2,274	2,449	2,449	2,624	2,624	
48	2"		277,949	277,949	322,780	322,780	349,678	349,678	376,576	376,576	403,475	403,475	
49	3"		103,273	103,273	119,930	119,930	129,925	129,925	139,919	139,919	149,913	149,913	
50	4"		193,242	193,242	224,410	224,410	243,110	243,110	261,811	261,811	280,512	280,512	
51	6"		983,863	983,863	1,142,550	1,142,550	1,237,763	1,237,763	1,332,975	1,332,975	1,428,188	1,428,188	
52	8"		419,039	419,039	486,626	486,626	527,179	527,179	567,731	567,731	608,283	608,283	
53	10"		774,650	774,650	899,593	899,593	974,559	974,559	1,049,525	1,049,525	1,124,492	1,124,492	
54	12"		-	-	-	-	-	-	-	-	-	-	
55	Total Revenues Volumetric Charges	\$	2,796,670	\$ 2,796,670	\$ 3,247,746	\$ 3,247,746	\$ 3,518,392	\$ 3,518,392	\$ 3,789,037	\$ 3,789,037	\$ 4,059,683	\$ 4,059,683	
56	Total Revenues Water	\$	2,971,992	\$ 2,971,992	\$ 3,429,501	\$ 3,429,501	\$ 3,706,819	\$ 3,706,819	\$ 3,984,410	\$ 3,984,410	\$ 4,262,297	\$ 4,262,297	
57	Net Revenue Requirement	\$	3,262,977	\$ 3,237,973	\$ 3,342,759	\$ 3,451,942	\$ 3,565,709	\$ 3,684,256	\$ 3,807,788	\$ 3,986,520	\$ 4,070,674	\$ 4,210,484	
58	Over/(Under) Recovery	\$	(290,985)	\$ (265,981)	\$ 86,741	\$ (22,442)	\$ 141,110	\$ 22,563	\$ 176,622	\$ (2,109)	\$ 191,623	\$ 51,813	
59	Cumulative Over/(Under) Recovery	\$	(290,985)	\$ (556,966)	\$ (470,225)	\$ (492,667)	\$ (351,557)	\$ (328,994)	\$ (152,372)	\$ (154,481)	\$ 37,142	\$ 88,955	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Current Rates - Wastewater													
Line No.	Current Rates		Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	Net Revenue Requirement		\$ 3,306,766	\$ 3,424,269	\$ 3,547,243	\$ 3,676,060	\$ 3,811,006	\$ 3,952,379	\$ 4,100,496	\$ 4,255,689	\$ 4,418,308	\$ 4,588,722	
	<u>Fixed Monthly Charges</u>	<u>Customer/Meter Counts</u>											
2	Residential Unmetered	\$ 144.38 329	329	329	329	329	329	329	329	329	329	329	
3	Metered Residential	\$ 26.42 85	85	85	85	85	85	85	85	85	85	85	
4	Metered Commercial	\$ 26.42 161	161	161	161	161	161	161	161	161	161	161	
5	Metered Multi-Unit	\$ 26.42 33	33	33	33	33	33	33	33	33	33	33	
6	Metered Industrial	\$ 104.35 4	4	4	4	4	4	4	4	4	4	4	
7	<u>Volumetric Charges</u>	<u>(per 1,000 gal)</u> <u>Volume (gal)</u>											
8	Metered Residential	\$ 22.52 3,186,003	3,186,003	3,186,003	3,186,003	3,186,003	3,186,003	3,186,003	3,186,003	3,186,003	3,186,003	3,186,003	
9	Metered Commercial	\$ 22.52 80,159,832	80,159,832	80,159,832	80,159,832	80,159,832	80,159,832	80,159,832	80,159,832	80,159,832	80,159,832	80,159,832	
10	Metered Multi-Unit	\$ 22.52 5,172,722	5,172,722	5,172,722	5,172,722	5,172,722	5,172,722	5,172,722	5,172,722	5,172,722	5,172,722	5,172,722	
11	Metered Industrial	\$ 5.65 56,777,000	56,777,000	56,777,000	56,777,000	56,777,000	56,777,000	56,777,000	56,777,000	56,777,000	56,777,000	56,777,000	
Revenues													
	<u>Fixed Monthly Charges</u>												
12	Residential Unmetered		\$ 570,012	\$ 570,012	\$ 570,012	\$ 570,012	\$ 570,012	\$ 570,012	\$ 570,012	\$ 570,012	\$ 570,012	\$ 570,012	
13	Metered Residential		26,948	26,948	26,948	26,948	26,948	26,948	26,948	26,948	26,948	26,948	
14	Metered Commercial		51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	
15	Metered Multi-Unit		10,462	10,462	10,462	10,462	10,462	10,462	10,462	10,462	10,462	10,462	
16	Metered Industrial		5,009	5,009	5,009	5,009	5,009	5,009	5,009	5,009	5,009	5,009	
17	Total Revenues Fixed Charges		\$ 663,475	\$ 663,475	\$ 663,475	\$ 663,475	\$ 663,475	\$ 663,475	\$ 663,475	\$ 663,475	\$ 663,475	\$ 663,475	
	<u>Volumetric Charges</u>												
18	Metered Residential		\$ 71,749	\$ 71,749	\$ 71,749	\$ 71,749	\$ 71,749	\$ 71,749	\$ 71,749	\$ 71,749	\$ 71,749	\$ 71,749	
19	Metered Commercial		1,805,199	1,805,199	1,805,199	1,805,199	1,805,199	1,805,199	1,805,199	1,805,199	1,805,199	1,805,199	
20	Metered Multi-Unit		116,490	116,490	116,490	116,490	116,490	116,490	116,490	116,490	116,490	116,490	
21	Metered Industrial		320,790	320,790	320,790	320,790	320,790	320,790	320,790	320,790	320,790	320,790	
22	Total Revenues Volumetric Charges		\$ 2,314,228	\$ 2,314,228	\$ 2,314,228	\$ 2,314,228	\$ 2,314,228	\$ 2,314,228	\$ 2,314,228	\$ 2,314,228	\$ 2,314,228	\$ 2,314,228	
23	Total Revenues Wastewater		\$ 2,977,703	\$ 2,977,703	\$ 2,977,703	\$ 2,977,703	\$ 2,977,703	\$ 2,977,703	\$ 2,977,703	\$ 2,977,703	\$ 2,977,703	\$ 2,977,703	
24	Net Revenue Requirement		\$ 3,306,766	\$ 3,424,269	\$ 3,547,243	\$ 3,676,060	\$ 3,811,006	\$ 3,952,379	\$ 4,100,496	\$ 4,255,689	\$ 4,418,308	\$ 4,588,722	
25	Over/(Under) Recovery		\$ (329,062)	\$ (446,566)	\$ (569,540)	\$ (698,357)	\$ (833,302)	\$ (974,676)	\$ (1,122,793)	\$ (1,277,986)	\$ (1,440,605)	\$ (1,611,019)	
26	Cumulative Over/(Under) Recovery		\$ (329,062)	\$ (775,628)	\$ (1,345,168)	\$ (2,043,525)	\$ (2,876,827)	\$ (3,851,503)	\$ (4,974,296)	\$ (6,252,282)	\$ (7,692,887)	\$ (9,303,906)	

Appendix A-1: Water and Wastewater Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Proposed Rates - Wastewater												
Line No.	Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	Net Revenue Requirement	\$ 3,306,766	\$ 3,424,269	\$ 3,547,243	\$ 3,676,060	\$ 3,811,006	\$ 3,952,379	\$ 4,100,496	\$ 4,255,689	\$ 4,418,308	\$ 4,588,722	
2	Proposed Rates	\$ Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	<u>Fixed Monthly Charges</u>	% Increase	7%	0%	7%	0%	7%	0%	5%	0%	5%	
4	Residential Unmetered	\$ 144.38	\$ 154.49	\$ 154.49	\$ 165.30	\$ 165.30	\$ 176.87	\$ 176.87	\$ 185.71	\$ 185.71	\$ 195.00	
5	Metered Residential	\$ 26.42	\$ 28.27	\$ 28.27	\$ 30.25	\$ 30.25	\$ 32.37	\$ 32.37	\$ 33.99	\$ 33.99	\$ 35.69	
6	Metered Commercial	\$ 26.42	\$ 28.27	\$ 28.27	\$ 30.25	\$ 30.25	\$ 32.37	\$ 32.37	\$ 33.99	\$ 33.99	\$ 35.69	
7	Metered Multi-Unit	\$ 26.42	\$ 28.27	\$ 28.27	\$ 30.25	\$ 30.25	\$ 32.37	\$ 32.37	\$ 33.99	\$ 33.99	\$ 35.69	
8	Metered Industrial	\$ 104.35	\$ 111.65	\$ 111.65	\$ 119.47	\$ 119.47	\$ 127.83	\$ 127.83	\$ 134.22	\$ 134.22	\$ 140.93	
9		Res. \$ Increase	\$ 0.80	\$ 0.80	\$ 0.80	\$ 0.80	\$ 0.80	\$ 0.80	\$ 0.80	\$ 0.80	\$ 0.80	
10		Comm/Ind. \$ Increase	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	
11		% Increase	0%	0%	0%	0%	0%	0%	0%	0%	0%	
12	<u>Volumetric Charges</u>	(per 1,000 gal)										
13	Metered Residential	\$ 22.52	\$ 23.32	\$ 24.12	\$ 24.92	\$ 25.72	\$ 26.52	\$ 27.32	\$ 28.12	\$ 28.92	\$ 29.72	
14	Metered Commercial	\$ 22.52	\$ 23.52	\$ 24.52	\$ 25.52	\$ 26.52	\$ 27.52	\$ 28.52	\$ 29.52	\$ 30.52	\$ 31.52	
15	Metered Multi-Unit	\$ 22.52	\$ 23.52	\$ 24.52	\$ 25.52	\$ 26.52	\$ 27.52	\$ 28.52	\$ 29.52	\$ 30.52	\$ 31.52	
16	Metered Industrial	\$ 5.65	\$ 6.65	\$ 7.65	\$ 8.65	\$ 9.65	\$ 10.65	\$ 11.65	\$ 12.65	\$ 13.65	\$ 14.65	
Revenues at Proposed Rates												
<u>Fixed Monthly Charges</u>												
17	Residential Unmetered	\$ 609,927	\$ 609,927	\$ 652,604	\$ 652,604	\$ 698,283	\$ 698,283	\$ 733,183	\$ 733,183	\$ 769,860	\$ 769,860	
18	Metered Residential	28,835	28,835	30,855	30,855	33,017	33,017	34,670	34,670	36,404	36,404	
19	Metered Commercial	54,618	54,618	58,443	58,443	62,539	62,539	65,669	65,669	68,953	68,953	
20	Metered Multi-Unit	11,195	11,195	11,979	11,979	12,819	12,819	13,460	13,460	14,133	14,133	
21	Metered Industrial	5,359	5,359	5,735	5,735	6,136	6,136	6,443	6,443	6,765	6,765	
22	Total Revenues Fixed Charges	\$ 709,934	\$ 709,934	\$ 759,616	\$ 759,616	\$ 812,793	\$ 812,793	\$ 853,424	\$ 853,424	\$ 896,115	\$ 896,115	
<u>Volumetric Charges</u>												
23	Metered Residential	\$ 74,298	\$ 76,846	\$ 79,395	\$ 81,944	\$ 84,493	\$ 87,042	\$ 89,590	\$ 92,139	\$ 94,688	\$ 97,237	
24	Metered Commercial	1,885,359	1,965,519	2,045,679	2,125,839	2,205,999	2,286,158	2,366,318	2,446,478	2,526,638	2,606,798	
25	Metered Multi-Unit	121,662	126,835	132,008	137,181	142,353	147,526	152,699	157,871	163,044	168,217	
26	Metered Industrial	377,567	434,344	491,121	547,898	604,675	661,452	718,229	775,006	831,783	888,560	
27	Total Revenues Volumetric Charges	\$ 2,458,886	\$ 2,603,545	\$ 2,748,203	\$ 2,892,861	\$ 3,037,520	\$ 3,182,178	\$ 3,326,836	\$ 3,471,495	\$ 3,616,153	\$ 3,760,812	
28	Total Revenues Wastewater	\$ 3,168,820	\$ 3,313,478	\$ 3,507,819	\$ 3,652,477	\$ 3,850,313	\$ 3,994,971	\$ 4,180,261	\$ 4,324,919	\$ 4,512,268	\$ 4,656,926	
29	Net Revenue Requirement	\$ 3,306,766	\$ 3,424,269	\$ 3,547,243	\$ 3,676,060	\$ 3,811,006	\$ 3,952,379	\$ 4,100,496	\$ 4,255,689	\$ 4,418,308	\$ 4,588,722	
30	Over/(Under) Recovery	\$ (137,946)	\$ (110,791)	\$ (39,424)	\$ (23,583)	\$ 39,308	\$ 42,592	\$ 79,764	\$ 69,230	\$ 93,960	\$ 68,204	
31	Cumulative Over/(Under) Recovery	\$ (137,946)	\$ (248,736)	\$ (288,160)	\$ (311,743)	\$ (272,435)	\$ (229,843)	\$ (150,078)	\$ (80,849)	\$ 13,111	\$ 81,316	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Reserves - Water + Wastewater													
Line No.			Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	(i)	Water Utility Reserve Fund											
2		Beginning Balance	\$4,647,989	\$4,036,304	\$3,999,623	\$3,519,164	\$3,826,022	\$4,296,432	\$1,788,295	\$2,294,217	\$2,621,408	\$3,142,331	A
3		Additions:											
4		Cash Capital Deposits	\$ 329,300	\$ 329,300	\$ 329,300	\$ 329,300	\$ 329,300	\$ 329,300	\$ 329,300	\$ 329,300	\$ 329,300	\$ 329,300	
5		Water Rate Over Recovery	\$ -	\$ -	\$ 86,741	\$ -	\$ 141,110	\$ 22,563	\$ 176,622	\$ -	\$ 191,623	\$ 51,813	
6		Interest Earned											
7		Reductions:											
8		Water Rate Under Recovery	\$ (290,985)	\$ (265,981)	\$ -	\$ (22,442)	\$ -	\$ -	\$ -	\$ (2,109)	\$ -	\$ -	
9		Capital Improvements	\$ (650,000)	\$ (100,000)	\$ (896,500)	\$ -	\$ -	\$ (2,860,000)	\$ -	\$ -	\$ -	\$ -	
10		Transfers Out											
11		Ending Balance	\$4,036,304	\$3,999,623	\$3,519,164	\$3,826,022	\$4,296,432	\$1,788,295	\$2,294,217	\$2,621,408	\$3,142,331	\$3,523,444	
12		Days O & M Cash in Operating Reserve	467	467	397	418	454	183	227	247	290	314	B
13		90 Days O & M Cash	\$ 777,122	\$ 770,957	\$ 796,795	\$ 823,716	\$ 851,769	\$ 880,999	\$ 911,459	\$ 955,530	\$ 976,280	\$ 1,010,754	
14	(ii)	Wastewater Utility Reserve Fund											
15		Beginning Balance	\$4,098,215	\$3,810,269	\$3,449,479	\$3,410,055	\$3,386,472	\$3,425,780	\$3,468,372	\$3,548,137	\$3,617,366	\$3,711,326	A
16		Additions:											
17		Operating Contributions											
18		Wastewater Rate Over Recovery	\$ -	\$ -	\$ -	\$ -	\$ 39,308	\$ 42,592	\$ 79,764	\$ 69,230	\$ 93,960	\$ 68,204	
19		Interest Earned											
20		Reductions:											
21		Wastewater Rate Under Recovery	\$ (137,946)	\$ (110,791)	\$ (39,424)	\$ (23,583)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22		Capital Improvements	\$ (150,000)	\$ (250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23		Transfers Out											
24		Ending Balance	\$3,810,269	\$3,449,479	\$3,410,055	\$3,386,472	\$3,425,780	\$3,468,372	\$3,548,137	\$3,617,366	\$3,711,326	\$3,779,531	
25		Days O & M Cash in Operating Reserve	457	398	379	362	353	343	338	331	326	319	B
26		90 Days O & M Cash	\$ 750,285	\$ 779,259	\$ 809,581	\$ 841,344	\$ 874,619	\$ 909,478	\$ 946,000	\$ 984,267	\$ 1,024,365	\$ 1,066,384	
Notes:													
A. Reserve balance as of 3/20/2025 per client email.													
B. Days O & M Cash is calculated from the Ending Balance, line 18, divided by the Gross Revenue Requirement (Schedule 7, line 137) less debt service (Schedule 7, lines 46 & 47), multiplied by 365 days a year and rounded to the nearest day.													

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste
Bill Comparison - Water + Wastewater

Line No.		Current	Year 1 FY 2026	Year 6 FY 2031	Notes
Residential Water 3/4" - Metered					
	Fixed Monthly Charges	\$ 3.88	\$ 4.27	\$ 5.17	
	Volumetric Charges				
	Monthly Volume 4,000	\$ 10.40	\$ 12.40	\$ 15.60	
	Total Water Bill	\$ 14.28	\$ 16.67	\$ 20.77	
	Year-Over-Year Change (in dollars)				
	Retail Fixed Charges		\$ 0.39	\$ 0.90	
	Volumetric Charges		\$ 2.00	\$ 3.20	
			\$ 2.39	\$ 4.10	
	Percent Increase		16.74%	4.50%	A
Residential Wastewater - Based on Metered Water Consumption					
	Fixed Monthly Charges	\$ 26.42	\$ 28.27	\$ 32.37	
	Volumetric Charges				
	Monthly Volume 4,000	\$ 90.08	\$ 93.28	\$ 109.28	
	Total Wastewater Bill	\$ 116.50	\$ 121.55	\$ 141.65	
	Year-Over-Year Change (in dollars)				
	Retail Fixed Charges		\$ 1.85	\$ 4.10	
	Volumetric Charges		\$ 3.20	\$ 16.00	
			\$ 5.05	\$ 20.10	
	Percent Increase		4.33%	3.11%	A
Combined Residential Water and Wastewater					
	Water Bill	\$ 14.28	\$ 16.67	\$ 20.77	
	Wastewater Bill	\$ 116.50	\$ 121.55	\$ 141.65	
		\$ 130.78	\$ 138.22	\$ 162.42	
	Year-Over-Year Change (in dollars)				
	Water Bill		\$ 2.39	\$ 4.10	
	Wastewater Bill		\$ 5.05	\$ 20.10	
			\$ 7.44	\$ 24.20	
	Percent Increase		5.69%	3.28%	A

Notes

A. Growth rate in Year 6 (2031) uses a compound annual average to calculate percent increase to residential utility bill.

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste
Bill Comparison - Water + Wastewater

Line No.		Current	Year 1 FY 2026	Year 6 FY 2031	Notes
Residential Water - Unmetered					
	Fixed Monthly Charges	\$ 36.87	\$ 37.87	\$ 39.87	
	Year-Over-Year Change (in dollars)				
	Retail Fixed Charges		\$ 1.00	\$ 2.00	
			\$ 1.00	\$ 2.00	
	Percent Increase				
			2.71%	1.03%	A
Residential Wastewater - Fixed Fee					
	Fixed Monthly Charges	\$ 144.38	\$ 154.49	\$ 176.87	
	Year-Over-Year Change (in dollars)				
	Retail Fixed Charges		\$ 10.11	\$ 22.38	
	Percent Increase				
			7.00%	2.74%	A
Combined Residential Water and Wastewater					
	Water Bill	\$ 36.87	\$ 37.87	\$ 39.87	
	Wastewater Bill	\$ 144.38	\$ 154.49	\$ 176.87	
		\$ 181.25	\$ 192.36	\$ 216.74	
	Year-Over-Year Change (in dollars)				
	Water Bill		\$ 1.00	\$ 2.00	
	Wastewater Bill		\$ 10.11	\$ 22.38	
			\$ 11.11	\$ 24.38	
	Percent Increase				
			6.13%	2.42%	A

Notes

A. Growth rate in Year 6 (2031) uses a compound annual average to calculate percent increase to residential utility bill.

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste
Test Year - Solid Waste (Scenario 1)

Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals	FY 2025 Budget	Adjustments	Test Year	Notes	
Expenses											
1		Utility Administration									
2	53024051 - 51100	Salaries and Wages	\$ 159,960	\$ 167,027	\$ 207,621	\$ 173,517	\$ 225,072	\$ 239,365	\$	239,365	
3	53024051 - 51200	Temporary Employees	1,570	4,452	1,392	4,574	1,856	1,856		1,856	
4	53024051 - 51300	Overtime	1,435	1,026	609	391	616	613		613	
5	53024051 - 52100	Health Insurance Benefit	47,069	50,624	59,947	52,309	64,870	70,561		70,561	
6	53024051 - 52200	FICA & Medicare Emplr Match	12,181	13,210	15,928	13,428	17,190	18,241		18,241	
7	53024051 - 52300	PERS Employer Contribution	5,511	(29,166)	50,253	34,856	57,943	65,549		65,549	
8	53024051 - 52400	Unemployment Insurance	726	873	852	840	926	960		960	
9	53024051 - 52500	Workers Compensation	2,544	2,567	3,517	2,390	3,768	3,253		3,253	
10	53024051 - 52900	Other Employee Benefits	31	67	238	173	281	281		281	
11		Subtotal Personnel Expenses	\$ 231,027	\$ 210,680	\$ 340,357	\$ 282,477	\$ 372,522	\$ 400,679	\$ -	\$ 400,679	
12	53024052 - 53230	Legal Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$	1,000	
13	53024052 - 53240	Engineering/Architectural Svcs	2,931	1,555	2,500	206	2,500	2,500		2,500	
14	53024052 - 53260	Training Services	599	1,318	2,000	-	2,000	2,000		2,000	
15	53024052 - 53264	Education Reimbursement	-	-	1,450	-	1,450	500		500	
16	53024052 - 53300	Other Professional Svcs	-	-	25,900	1,380	15,900	900		900	
17	53024052 - 53410	Software / Hardware Support	7,160	7,889	12,285	16,185	10,888	12,704		12,704	
18	53024052 - 54110	Water / Sewerage	493	531	456	544	1,100	1,100		1,100	
19	53024052 - 54210	Solid Waste	964	1,001	1,215	1,823	1,215	1,215		1,215	
20	53024052 - 54230	Custodial Services/Supplies	2,060	1,561	4,517	1,511	4,509	5,000		5,000	
21	53024052 - 54300	Repair/Maintenance Services	797	760	500	1,205	1,000	1,000		1,000	
22	53024052 - 55200	General Insurance	32,947	36,122	48,623	46,274	65,828	66,031		66,031	
23	53024052 - 55310	Telephone / Fax/TV	2,604	2,584	1,321	1,155	2,600	2,600		2,600	
24	53024052 - 55320	Network / Internet	6,966	6,878	7,035	7,026	7,056	7,056		7,056	
25	53024052 - 55901	Advertising	409	-	-	-	-	500		500	
26	53024052 - 55903	Travel and Related Costs	-	-	4,000	666	4,000	-		-	
27	53024052 - 55904	Banking / Credit Card Fees	4,618	5,324	1,800	5,758	5,000	5,000		5,000	
28	53024052 - 55905	Postal Services	1,309	1,252	2,565	1,000	2,500	2,500		2,500	
29	53024052 - 55906	Membership Dues	686	739	600	739	500	500		500	
30	53024052 - 55999	Other	31	-	-	-	-	-		-	
31	53024052 - 56100	General Supplies	12	42	200	20	200	200		200	
32	53024052 - 56120	Office Supplies	1,022	1,510	2,218	1,132	2,186	2,250		2,250	
33	53024052 - 56150	Computer Hardware / Software	3,310	7,791	8,404	6,933	11,796	11,463		11,463	
34	53024052 - 56220	Electricity	7,866	6,045	7,000	6,833	7,000	7,000		7,000	
35	53024052 - 56230	Propane	-	-	-	-	-	-		-	
36	53024052 - 56240	Heating Oil	11,717	11,221	8,102	12,810	9,100	9,100		9,100	
37	53024052 - 56260	Gasoline for Vehicles	218	316	900	331	900	500		500	
38	53024052 - 56320	Business Meals	-	-	200	53	200	200		200	
39	53024052 - 56330	Food/Bev/Related Emp Apprctn	645	1,310	750	925	750	750		750	
40	53024052 - 56400	Books and Periodicals	-	144	-	(72)	500	500		500	
41		Subtotal Operating Expenses	\$ 89,364	\$ 95,893	\$ 145,541	\$ 114,436	\$ 161,678	\$ 144,069	\$ -	\$ 144,069	
42	53024054 - 58100	Depreciation	\$ 879,514	\$ 886,364	\$ 884,204	\$ 886,792	\$ 897,849	\$ 873,888	\$ (873,888)	\$ -	A
43	53024054 - 58200	Landfill Closure/Post Closure	285,000	303,336	290,000	303,336	290,000	290,000		290,000	
44	53024054 - 58500	Bad Debt Expense	5	-	-	-	-	-		-	
45	53024054 - 58910	Allocations IN-Debit	21,456	21,456	21,456	21,456	21,456	21,456		21,456	
46	53024054 - 59100	Interest Expense	58,473	53,389	49,575	49,575	49,575	41,949		41,949	
47		Cash Capital Outlay	-	-	-	-	-	-		-	
48		Proposed Debt Service	-	-	-	-	-	-		-	
49		Existing Debt Service	-	-	-	-	-	-		-	
50		Subtotal Other Expenses	\$ 1,244,448	\$ 1,264,545	\$ 1,245,235	\$ 1,261,159	\$ 1,258,880	\$ 1,227,293	\$ (873,888)	\$ 353,405	
51		Total Utility Administration	\$ 1,564,839	\$ 1,571,118	\$ 1,731,133	\$ 1,658,072	\$ 1,793,080	\$ 1,772,041	\$ (873,888)	\$ 898,153	
52		Solid Waste Operations									
53	53024751 - 51100	Salaries and Wages	\$ 374,569	\$ 498,362	\$ 545,886	\$ 507,863	\$ 560,441	\$ 602,222	\$	602,222	
54	53024751 - 51200	Temporary Employees	15,302	-	31,616	(1,278)	32,250	32,250		32,250	
55	53024751 - 51300	Overtime	48,577	26,924	40,000	40,977	40,000	45,000		45,000	
56	53024751 - 52100	Health Insurance Benefit	135,292	180,757	199,416	167,690	213,408	228,348		228,348	
57	53024751 - 52200	FICA & Medicare Emplr Match	33,439	40,171	47,241	42,005	48,400	51,982		51,982	
58	53024751 - 52300	PERS Employer Contribution	(3,058)	(73,921)	139,778	104,354	153,184	171,743		171,743	
59	53024751 - 52400	Unemployment Insurance	2,619	2,938	3,142	2,740	3,305	3,424		3,424	
60	53024751 - 52500	Workers Compensation	16,268	20,793	20,500	20,015	21,964	18,962		18,962	
61	53024751 - 52900	Other Employee Benefits	1,031	1,754	3,867	2,322	4,389	4,389		4,389	
62		Subtotal Personnel Expenses	\$ 624,039	\$ 697,778	\$ 1,031,446	\$ 886,687	\$ 1,077,341	\$ 1,158,320	\$ -	\$ 1,158,320	
63	53024752 - 53240	Engineering/Architectural Svcs	\$ -	\$ 4,850	\$ 2,000	\$ 72	\$ 2,000	\$ 2,000	\$	2,000	
64	53024752 - 53260	Training Services	192	1,099	2,000	357	3,000	3,000		3,000	
65	53024752 - 53300	Other Professional Svcs	69,580	34,183	55,000	67,291	85,000	85,000		85,000	
66	53024752 - 53410	Software / Hardware Support	-	-	1,200	-	16,700	5,000		5,000	
67	53024752 - 53420	Sampling / Testing	13,676	7,170	15,000	5,636	20,000	10,000		10,000	
68	53024752 - 53490	Other Technical Services	-	3,800	10,000	-	10,000	20,000		20,000	
69	53024752 - 54110	Water / Sewerage	79,192	107,550	130,000	69,191	70,000	80,000		80,000	
70	53024752 - 54210	Solid Waste	48,487	5,419	430,000	835	400,000	500,000		500,000	
71	53024752 - 54300	Repair/Maintenance Services	39,948	23,673	25,000	67,902	50,000	50,000		50,000	
72	53024752 - 55310	Telephone / Fax/TV	3,821	3,927	4,600	4,130	4,500	4,500		4,500	
73	53024752 - 55330	Radio	-	-	-	-	5,000	5,000		5,000	
	53024752 - 55901	Advertising	-	-	-	-	-	500		500	
74	53024752 - 55903	Travel and Related Costs	-	3,984	6,000	5,031	6,000	6,000		6,000	
75	53024752 - 55906	Membership Dues	-	-	500	250	500	500		500	
76	53024752 - 55907	Permit Fees	9,210	9,945	10,000	9,945	10,000	10,000		10,000	
77	53024752 - 55908	Employee Moving Costs	-	-	-	3,342	-	-		-	
78	53024752 - 56100	General Supplies	98,948	80,962	73,584	85,550	97,000	102,000		102,000	
79	53024752 - 56101	Safety Related Items	10,296	3,755	5,250	6,603	5,250	5,250		5,250	
80	53024752 - 56108	Lab Supplies	-	-	3,500	-	3,000	3,000		3,000	
81	53024752 - 56110	Sand / Gravel / Rock	49,994	50,000	50,000	-	50,000	80,000		80,000	
82	53024752 - 56115	Chemicals	229	-	250	-	250	250		250	

Appendix A-2: Solid Waste Financial Schedules

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste
Test Year - Solid Waste (Scenario 1)

Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Budget	FY 2024 Actuals	FY 2025 Budget	Adjustments	Test Year	Notes
83	53024752 - 56120	Office Supplies	352	1,342	700	81	700	700	700	
84	53024752 - 56150	Computer Hardware / Software	12,431	3,949	2,700	3,915	16,000	5,000	5,000	
85	53024752 - 56160	Uniforms	-	-	-	465	-	-	-	
86	53024752 - 56220	Electricity	125,509	135,686	120,000	124,950	140,000	140,000	140,000	
87	53024752 - 56230	Propane	811	3,535	2,500	689	2,500	1,000	1,000	
88	53024752 - 56240	Heating Oil	94,906	102,340	70,000	87,509	70,000	70,000	70,000	
89	53024752 - 56260	Gasoline for Vehicles	1,117	1,040	800	966	800	1,500	1,500	
90	53024752 - 56270	Diesel for Equipment	11,346	12,402	8,500	12,666	9,500	15,000	15,000	
91	53024752 - 56330	Food/Bev/Related Emp Apprctn	592	253	400	497	800	800	800	
92	53024752 - 56400	Books and Periodicals	-	-	100	-	250	250	250	
93		Subtotal Operating Expenses	\$ 670,637	\$ 600,864	\$ 1,029,584	\$ 557,873	\$ 1,078,750	\$ 1,206,500	\$ 1,206,500	
94	53024753 - 57400	Machinery and Equipment	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	
95		Subtotal Capital Outlay	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	
96		Total Solid Waste Operations	\$ 1,294,676	\$ 1,298,642	\$ 2,196,030	\$ 1,444,561	\$ 2,156,091	\$ 2,364,820	\$ 2,364,820	
97		Transfers Out								
98	53029854 - 59940	Transfers To Prop Capt Proj	\$ 200,000	\$ 400,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -	
99		Subtotal Other Expenses	\$ 200,000	\$ 400,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -	
100		Total Transfers Out	\$ 200,000	\$ 400,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -	
101		Veh & Equip Maintenance								
102	53022851 - 51100	Salaries and Wages	\$ 24,635	\$ 17,474	\$ 58,358	\$ 20,722	\$ 60,803	\$ 63,691	\$ 63,691	
103	53022851 - 51300	Overtime	521	(715)	1,782	2,127	1,782	1,782	1,782	
104	53022851 - 52100	Health Insurance Benefit	8,982	6,395	17,749	6,164	18,993	20,322	20,322	
105	53022851 - 52200	FICA & Medicare Emplr Match	1,924	1,282	4,596	1,748	4,781	5,005	5,005	
106	53022851 - 52300	PERS Employer Contribution	58,079	(10,557)	14,396	4,417	16,049	17,630	17,630	
107	53022851 - 52400	Unemployment Insurance	109	83	251	68	265	276	276	
108	53022851 - 52500	Workers Compensation	667	456	1,449	464	1,552	1,340	1,340	
109	53022851 - 52900	Other Employee Benefits	5	12	296	48	296	296	296	
110		Subtotal Personnel Expenses	\$ 94,922	\$ 14,430	\$ 98,877	\$ 35,758	\$ 104,521	\$ 110,342	\$ 110,342	
111	53022852 - 54300	Repair/Maintenance Services	\$ 213	\$ 30,934	\$ 2,500	\$ 22,000	\$ 2,500	\$ 2,500	\$ 2,500	
112	53022852 - 56100	General Supplies	-	4	2,500	1,012	2,500	2,500	2,500	
113	53022852 - 56130	Machinery / Vehicle Parts	54,655	26,568	52,000	4,009	52,000	52,000	52,000	
114		Vehicle Replacement	-	-	-	-	-	-	-	
115		Subtotal Operating Expenses	\$ 54,868	\$ 57,506	\$ 57,000	\$ 27,021	\$ 57,000	\$ 57,000	\$ 57,000	
116		Veh & Equip Maintenance	\$ 149,790	\$ 71,936	\$ 155,877	\$ 62,779	\$ 161,521	\$ 167,342	\$ 167,342	
117		Facilities Maintenance								
118	53022951 - 51100	Salaries and Wages	\$ 37,664	\$ 33,564	\$ 49,528	\$ 34,441	\$ 53,282	\$ 56,887	\$ 56,887	
119	53022951 - 51200	Temporary Employees	80	241	-	44	-	-	-	
120	53022951 - 51300	Overtime	953	748	1,048	896	1,212	2,066	2,066	
121	53022951 - 52100	Health Insurance Benefit	12,179	10,459	15,283	12,984	18,270	20,102	20,102	
122	53022951 - 52200	FICA & Medicare Emplr Match	2,960	2,644	3,871	2,707	4,169	4,512	4,512	
123	53022951 - 52300	PERS Employer Contribution	1,335	(7,663)	12,080	6,951	14,095	15,764	15,764	
124	53022951 - 52400	Unemployment Insurance	206	131	222	209	259	271	271	
125	53022951 - 52500	Workers Compensation	1,340	1,077	1,422	863	1,621	1,316	1,316	
126	53022951 - 52900	Other Employee Benefits	-	33	258	112	300	296	296	
127		Subtotal Personnel Expenses	\$ 56,717	\$ 41,234	\$ 83,712	\$ 59,207	\$ 93,208	\$ 101,214	\$ 101,214	
128	53022952 - 53300	Other Professional	\$ -	\$ 12,952	\$ 10,906	\$ 13,670	\$ 15,000	\$ 15,000	\$ 15,000	
129	53022952 - 54300	Repair/Maintenance Services	3,554	7,202	7,800	640	16,800	16,800	16,800	
130	53022952 - 54500	Construction Services	-	-	1,000	-	1,000	1,000	1,000	
131	53022952 - 56100	General Supplies	-	42	1,500	132	1,500	1,500	1,500	
132	53022952 - 56101	Safety Related Items	-	-	500	-	500	500	500	
133	53022952 - 56140	Facility Maintenance Supplies	17,569	7,101	24,700	9,930	24,700	24,700	24,700	
134		Subtotal Operating Expenses	\$ 21,123	\$ 27,297	\$ 46,406	\$ 24,372	\$ 59,500	\$ 59,500	\$ 59,500	
135		Total Facilities Maintenance	\$ 77,840	\$ 68,531	\$ 130,118	\$ 83,578	\$ 152,708	\$ 160,714	\$ 160,714	
136		Gross Revenue Requirement	\$ 3,287,145	\$ 3,410,227	\$ 4,213,158	\$ 3,248,990	\$ 4,388,400	\$ 4,464,917	\$ 4,464,917	
Revenues										
137	53016541 - 42355	PERS Nonemployer Contribution	\$ (49,358)	\$ 22,329	\$ (26,740)	\$ -	\$ (38,588)	\$ (38,588)	\$ (38,588)	
138		Subtotal Intergovernmental	\$ (49,358)	\$ 22,329	\$ (26,740)	\$ -	\$ (38,588)	\$ (38,588)	\$ (38,588)	
139	53016542 - 44410	Tipping Fees	\$ (1,777,685)	\$ (1,996,083)	\$ (1,895,000)	\$ (2,000,054)	\$ (2,367,400)	\$ (2,385,700)	\$ (2,385,700)	B
140	53016542 - 44420	Vehicle Disposal Fees	-	(2,602)	-	(6,618)	(3,000)	(5,750)	(5,750)	B
141	53016542 - 44421	Motor Vehicle Tax - Landfill	(39,060)	(46,730)	(41,000)	(46,483)	(46,700)	(47,200)	(47,200)	
142	53016542 - 44470	Other Fees	(642,754)	(722,851)	(625,000)	(867,836)	(578,300)	(954,900)	(954,900)	B
143	53016542 - 44480	Late Fees	(1,231)	(1,692)	(1,300)	(1,219)	(1,700)	(4,250)	(4,250)	
144	53016542 - 44490	Landfill Maintenance Fees	(383,612)	(419,796)	(405,000)	(450,105)	(484,900)	(491,800)	(491,800)	B
145		Subtotal Charges for Services	\$ (2,844,342)	\$ (3,189,754)	\$ (2,967,300)	\$ (3,372,315)	\$ (3,482,000)	\$ (3,889,600)	\$ (3,889,600)	
146	53016549 - 49400	Gain-loss on Sale of Fixed Asset	\$ -	\$ (6,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
147	53016549 - 49910	Bdgtd Use of Unrest. Net Asset	-	-	(1,207,939)	-	(867,812)	-	-	
148		Subtotal Non-Recurring Revenues	\$ -	\$ (6,000)	\$ (1,207,939)	\$ -	\$ (867,812)	\$ -	\$ -	
149		Total Solid Waste Fund Revenues	\$ (2,893,700)	\$ (3,173,425)	\$ (4,201,979)	\$ (3,372,315)	\$ (4,388,400)	\$ (3,928,188)	\$ (3,928,188)	
150		Net Revenue Requirement	\$ 393,445	\$ 236,802	\$ 11,179	\$ (123,325)	\$ -	\$ 536,729	\$ 2,964,262	

Notes:

- A. Adjusted out as this is not a cash expense.
B. Adjusted out as model is already forecasting these items.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Current Debt: Solid Waste (Scenario 1)																	
Line No.	Project ID	Description	Utility	Principal Balance	Finance Charge (Rate)	Term (Years)	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	879081	Landfill Phase II Expansion	Solid Waste	\$ 5,084,630	1.50%	20											
2		Principal Payment					\$ 254,232	\$ 254,232	\$ 254,232	\$ 254,232	\$ 254,232	\$ 254,232	\$ 254,232	\$ 254,232	\$ 254,232	\$ 254,232	
3		Interest Payment					41,948	38,135	34,321	30,508	26,694	22,881	19,067	15,254	11,440	7,627	
4		Total Debt Service					\$ 296,180	\$ 292,366	\$ 288,553	\$ 284,739	\$ 280,926	\$ 277,112	\$ 273,299	\$ 269,485	\$ 265,672	\$ 261,858	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Capital Improvement Plan - Solid Waste (Scenario 1)																	
Line No.	Project ID	Project Name	Total Amount Remaining	Funding Source	Expected Completion	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes	
1	SW21A	Solid Waste Gasifier (study)	\$ 700,000	Already Funded	N/A												A
2	SW25A	Baler Control System Upgrade	125,000	Already Funded	N/A												A
3		Scale Replacement	175,000	Cash Capital Outlay	2026	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4		Baler Belt	90,000	Cash Capital Outlay	2026	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5		Future Expansion	-	Loan		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6		Cell Area 2 Partial Closure	336,000	Cash Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		B
7		Cell Area 3 Partial Closure	628,000	Cash Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		B
8		Cell Area 4 Partial Closure	1,022,000	Cash Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		B
9		Total Cash Capital Outlay Funded				\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10		Total Loan Funded				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11		Total CIP Expenditures				\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Notes:

A. Project already has funding accounted for per discussion with client on 3/20/2025.

B. Assumes closure/post-closure costs will be paid for out of separate restricted reserve fund.

C. Future expansion will either consist of a solid waste gasifier project or expansion at the landfill. Removed from this scenario as plans are not yet finalized.

Appendix A-2: Solid Waste Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Solid Waste (Scenario 1)																									
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes										
Expenses																									
1		Utility Administration																							
2	53024051 - 51100	Salaries and Wages	\$	239,365	\$	239,365	\$	247,743	\$	256,414	\$	265,388	\$	274,677	\$	284,291	\$	294,241	\$	304,539	\$	315,198	\$	326,230	Exempt Labor
3	53024051 - 51200	Temporary Employees		1,856		1,856		1,921		1,988		2,058		2,130		2,204		2,281		2,361		2,444		2,530	Exempt Labor
4	53024051 - 51300	Overtime		613		613		634		657		680		703		728		754		780		807		835	Exempt Labor
5	53024051 - 52100	Health Insurance Benefit		70,561		70,561		72,678		74,858		77,104		79,417		81,800		84,254		86,781		89,385		92,066	Benefits
6	53024051 - 52200	FICA & Medicare Emplr Match		18,241		18,241		18,788		19,352		19,932		20,530		21,146		21,781		22,434		23,107		23,800	Benefits
7	53024051 - 52300	PERS Employer Contribution		65,549		65,549		67,515		69,541		71,627		73,776		75,989		78,269		80,617		83,036		85,527	Benefits
8	53024051 - 52400	Unemployment Insurance		960		960		989		1,018		1,049		1,080		1,113		1,146		1,181		1,216		1,253	Benefits
9	53024051 - 52500	Workers Compensation		3,253		3,253		3,351		3,451		3,555		3,661		3,771		3,884		4,001		4,121		4,244	Benefits
10	53024051 - 52900	Other Employee Benefits		281		281		289		298		307		316		326		336		346		356		367	Benefits
11		Subtotal Personnel Expenses	\$	400,679	\$	400,679	\$	413,909	\$	427,577	\$	441,700	\$	456,292	\$	471,368	\$	486,945	\$	503,040	\$	519,669	\$	536,852	
12	53024052 - 53230	Legal Services	\$	1,000	\$	1,000	\$	1,040	\$	1,082	\$	1,125	\$	1,170	\$	1,217	\$	1,265	\$	1,316	\$	1,369	\$	1,423	Inflation
13	53024052 - 53240	Engineering/Architectural Svs		2,500		2,500		2,600		2,704		2,812		2,925		3,042		3,163		3,290		3,421		3,558	Inflation
14	53024052 - 53260	Training Services		2,000		2,000		2,080		2,163		2,250		2,340		2,433		2,531		2,632		2,737		2,847	Inflation
15	53024052 - 53264	Education Reimbursement		500		500		520		541		562		585		608		633		658		684		712	Inflation
16	53024052 - 53300	Other Professional Svs		900		900		936		973		1,012		1,053		1,095		1,139		1,184		1,232		1,281	Inflation
17	53024052 - 53410	Software / Hardware Support		12,704		12,704		13,212		13,741		14,290		14,862		15,456		16,075		16,718		17,386		18,082	Inflation
18	53024052 - 54110	Water / Sewerage		1,100		1,100		1,144		1,190		1,237		1,287		1,338		1,392		1,448		1,505		1,566	Inflation
19	53024052 - 54210	Solid Waste		1,215		1,215		1,264		1,314		1,367		1,421		1,478		1,537		1,599		1,663		1,729	Inflation
20	53024052 - 54230	Custodial Services/Supplies		5,000		5,000		5,200		5,408		5,624		5,849		6,083		6,327		6,580		6,843		7,117	Inflation
21	53024052 - 54300	Repair/Maintenance Services		1,000		1,000		1,040		1,082		1,125		1,170		1,217		1,265		1,316		1,369		1,423	Inflation
22	53024052 - 55200	General Insurance		66,031		66,031		68,012		70,052		72,154		74,318		76,548		78,844		81,210		83,646		86,155	Benefits
23	53024052 - 55310	Telephone / Fax/TV		2,600		2,600		2,704		2,812		2,925		3,042		3,163		3,290		3,421		3,558		3,701	Inflation
24	53024052 - 55320	Network / Internet		7,056		7,056		7,338		7,632		7,937		8,255		8,585		8,928		9,285		9,657		10,043	Inflation
25	53024052 - 55901	Advertising		500		500		520		541		562		585		608		633		658		684		712	Inflation
26	53024052 - 55903	Travel and Related Costs		-		-		-		-		-		-		-		-		-		-		-	Inflation
27	53024052 - 55904	Banking / Credit Card Fees		5,000		5,000		5,200		5,408		5,624		5,849		6,083		6,327		6,580		6,843		7,117	Inflation
28	53024052 - 55905	Postal Services		2,500		2,500		2,600		2,704		2,812		2,925		3,042		3,163		3,290		3,421		3,558	Inflation
29	53024052 - 55906	Membership Dues		500		500		520		541		562		585		608		633		658		684		712	Inflation
30	53024052 - 55999	Other		-		-		-		-		-		-		-		-		-		-		-	Inflation
31	53024052 - 56100	General Supplies		200		200		208		216		225		234		243		253		263		274		285	Inflation
32	53024052 - 56120	Office Supplies		2,250		2,250		2,340		2,434		2,531		2,632		2,737		2,847		2,961		3,079		3,202	Inflation
33	53024052 - 56150	Computer Hardware / Software		11,463		11,463		11,922		12,398		12,894		13,410		13,946		14,504		15,085		15,688		16,315	Inflation
34	53024052 - 56220	Electricity		7,000		7,000		7,392		7,808		8,248		8,713		9,204		9,722		10,270		10,848		11,459	Electricity
35	53024052 - 56230	Propane		-		-		-		-		-		-		-		-		-		-		-	Inflation
36	53024052 - 56240	Heating Oil		9,100		9,100		9,464		9,843		10,236		10,646		11,072		11,514		11,975		12,454		12,952	Inflation
37	53024052 - 56260	Gasoline for Vehicles		500		500		520		541		562		585		608		633		658		684		712	Inflation
38	53024052 - 56320	Business Meals		200		200		208		216		225		234		243		253		263		274		285	Inflation
39	53024052 - 56330	Food/Bev/Related Emp Apprctn		750		750		780		811		844		877		912		949		987		1,026		1,067	Inflation
40	53024052 - 56400	Books and Periodicals		500		500		520		541		562		585		608		633		658		684		712	Inflation
41		Subtotal Operating Expenses	\$	144,069	\$	144,069	\$	149,283	\$	154,695	\$	160,310	\$	166,136	\$	172,180	\$	178,452	\$	184,961	\$	191,715	\$	198,724	
42	53024054 - 58100	Depreciation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	None
43	53024054 - 58200	Landfill Closure/Post Closure		290,000		290,000		290,000		290,000		290,000		290,000		290,000		290,000		290,000		290,000		290,000	None
44	53024054 - 58500	Bad Debt Expense		-		-		-		-		-		-		-		-		-		-		-	None
45	53024054 - 58910	Allocations IN-Debit		21,456		21,456		21,456		21,456		21,456		21,456		21,456		21,456		21,456		21,456		21,456	None
46	53024054 - 59100	Interest Expense		41,949		41,948		38,135		34,321		30,508		26,694		22,881		19,067		15,254		11,440		7,627	None
47		Cash Capital Outlay		-		-		-		-		-		-		-		-		-		-		-	None
48		Proposed Debt Service		-		-		-		-		-		-		-		-		-		-		-	None
49		Existing Debt Service		-		-		-		-		-		-		-		-		-		-		-	None
50		Subtotal Other Expenses	\$	353,405	\$	607,636	\$	603,822	\$	600,009	\$	596,195	\$	592,382	\$	588,568	\$	584,755	\$	580,941	\$	577,128	\$	573,314	
51		Total Utility Administration	\$	898,153	\$	1,152,384	\$	1,167,014	\$	1,182,281	\$	1,198,205	\$	1,214,809	\$	1,232,116	\$	1,250,152	\$	1,268,942	\$	1,288,512	\$	1,308,890	
52		Solid Waste Operations																							
53	53024751 - 51100	Salaries and Wages	\$	602,222	\$	602,222	\$	632,333	\$	663,950	\$	697,147	\$	732,005	\$	768,605	\$	807,035	\$	847,387	\$	889,756	\$	934,244	Union Labor
54	53024751 - 51200	Temporary Employees		32,250		32,250		33,863		35,556		37,333		39,200		41,160		43,218		45,379		47,648		50,030	Union Labor
55	53024751 - 51300	Overtime		45,000		45,000		47,250		49,613		52,093		54,698		57,433		60,304		63,320		66,485		69,810	Union Labor
56	53024751 - 52100	Health Insurance Benefit		228,348		228,348		235,198		242,254															

Appendix A-2: Solid Waste Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Solid Waste (Scenario 1)															
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes
59	53024751 - 52400	Unemployment Insurance	3,424	3,424	3,527	3,633	3,741	3,854	3,969	4,088	4,211	4,337	4,468	Benefits	
60	53024751 - 52500	Workers Compensation	18,962	18,962	19,531	20,117	20,720	21,342	21,982	22,642	23,321	24,020	24,741	Benefits	
61	53024751 - 52900	Other Employee Benefits	4,389	4,389	4,521	4,656	4,796	4,940	5,088	5,241	5,398	5,560	5,727	Benefits	
62		Subtotal Personnel Expenses	\$ 1,158,320	\$ 1,158,320	\$ 1,206,659	\$ 1,257,128	\$ 1,309,824	\$ 1,364,850	\$ 1,422,314	\$ 1,482,327	\$ 1,545,008	\$ 1,610,480	\$ 1,678,872		
63	53024752 - 53240	Engineering/Architectural Svs	\$ 2,000	\$ 2,000	\$ 2,080	\$ 2,163	\$ 2,250	\$ 2,340	\$ 2,433	\$ 2,531	\$ 2,632	\$ 2,737	\$ 2,847	Inflation	
64	53024752 - 53260	Training Services	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	Inflation	
65	53024752 - 53300	Other Professional Svs	85,000	85,000	88,400	91,936	95,613	99,438	103,415	107,552	111,854	116,328	120,982	Inflation	
66	53024752 - 53410	Software / Hardware Support	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117	Inflation	
67	53024752 - 53420	Sampling / Testing	10,000	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	Inflation	
68	53024752 - 53490	Other Technical Services	20,000	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466	Inflation	
69	53024752 - 54110	Water / Sewerage	80,000	80,000	83,200	86,528	89,989	93,589	97,332	101,226	105,275	109,486	113,865	Inflation	
70	53024752 - 54210	Solid Waste	500,000	500,000	520,000	540,800	562,432	584,929	608,326	632,660	657,966	684,285	711,656	Inflation	
71	53024752 - 54300	Repair/Maintenance Services	50,000	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166	Inflation	
72	53024752 - 55310	Telephone / Fax/TV	4,500	4,500	4,680	4,867	5,062	5,264	5,475	5,694	5,922	6,159	6,405	Inflation	
73	53024752 - 55330	Radio	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117	Inflation	
74	53024752 - 55901	Advertising	500	500	520	541	562	585	608	633	658	684	712	Inflation	
75	53024752 - 55903	Travel and Related Costs	6,000	6,000	6,240	6,490	6,749	7,019	7,300	7,592	7,896	8,211	8,540	Inflation	
76	53024752 - 55906	Membership Dues	500	500	520	541	562	585	608	633	658	684	712	Inflation	
77	53024752 - 55907	Permit Fees	10,000	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233	Inflation	
78	53024752 - 55908	Employee Moving Costs	-	-	-	-	-	-	-	-	-	-	-	Inflation	
79	53024752 - 56100	General Supplies	102,000	102,000	106,080	110,323	114,736	119,326	124,099	129,063	134,225	139,594	145,178	Inflation	
80	53024752 - 56101	Safety Related Items	5,250	5,250	5,460	5,678	5,906	6,142	6,387	6,643	6,909	7,185	7,472	Inflation	
81	53024752 - 56108	Lab Supplies	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270	Inflation	
82	53024752 - 56110	Sand / Gravel / Rock	80,000	80,000	83,200	86,528	89,989	93,589	97,332	101,226	105,275	109,486	113,865	Inflation	
83	53024752 - 56115	Chemicals	250	250	260	270	281	292	304	316	329	342	356	Inflation	
84	53024752 - 56120	Office Supplies	700	700	728	757	787	819	852	886	921	958	996	Inflation	
85	53024752 - 56150	Computer Hardware / Software	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117	Inflation	
86	53024752 - 56160	Uniforms	-	-	-	-	-	-	-	-	-	-	-	Inflation	
87	53024752 - 56220	Electricity	140,000	140,000	145,600	151,424	157,481	163,780	170,331	177,145	184,230	191,600	199,264	Inflation	
88	53024752 - 56230	Propane	1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation	
89	53024752 - 56240	Heating Oil	70,000	70,000	72,800	75,712	78,740	81,890	85,166	88,572	92,115	95,800	99,632	Inflation	
90	53024752 - 56260	Gasoline for Vehicles	1,500	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974	2,053	2,135	Inflation	
91	53024752 - 56270	Diesel for Equipment	15,000	15,000	15,600	16,224	16,873	17,548	18,250	18,980	19,739	20,529	21,350	Inflation	
92	53024752 - 56330	Food/Bev/Related Emp Apprctn	800	800	832	865	900	936	973	1,012	1,053	1,095	1,139	Inflation	
93	53024752 - 56400	Books and Periodicals	250	250	260	270	281	292	304	316	329	342	356	Inflation	
94		Subtotal Operating Expenses	\$ 1,206,250	\$ 1,206,250	\$ 1,254,500	\$ 1,304,680	\$ 1,356,867	\$ 1,411,142	\$ 1,467,588	\$ 1,526,291	\$ 1,587,343	\$ 1,650,836	\$ 1,716,870		
95	53024753 - 57400	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None	
96		Subtotal Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
97		Total Solid Waste Operations	\$ 2,364,570	\$ 2,364,570	\$ 2,461,159	\$ 2,561,808	\$ 2,666,691	\$ 2,775,992	\$ 2,889,901	\$ 3,008,618	\$ 3,132,351	\$ 3,261,316	\$ 3,395,742		
98		Transfers Out													
99	53029854 - 59940	Transfers To Prop Capt Proj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None	
100		Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
101		Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
102		Veh & Equip Maintenance													
103	53022851 - 51100	Salaries and Wages	\$ 63,691	\$ 63,691	\$ 66,876	\$ 70,219	\$ 73,730	\$ 77,417	\$ 81,288	\$ 85,352	\$ 89,620	\$ 94,101	\$ 98,806	Union Labor	
104	53022851 - 51300	Overtime	1,782	1,782	1,871	1,965	2,063	2,166	2,274	2,388	2,507	2,633	2,764	Union Labor	
105	53022851 - 52100	Health Insurance Benefit	20,322	20,322	20,932	21,560	22,206	22,873	23,559	24,266	24,993	25,743	26,516	Benefits	
106	53022851 - 52200	FICA & Medicare Emplr Match	5,005	5,005	5,155	5,310	5,469	5,633	5,802	5,976	6,156	6,340	6,530	Benefits	
107	53022851 - 52300	PERS Employer Contribution	17,630	17,630	18,159	18,704	19,265	19,843	20,438	21,051	21,683	22,333	23,003	Benefits	
108	53022851 - 52400	Unemployment Insurance	276	276	284	293	302	311	320	330	339	350	360	Benefits	
109	53022851 - 52500	Workers Compensation	1,340	1,340	1,380	1,422	1,464	1,508	1,553	1,600	1,648	1,697	1,748	Benefits	
110	53022851 - 52900	Other Employee Benefits	296	296	305	314	323	333	343	353	364	375	386	Benefits	
111		Subtotal Personnel Expenses	\$ 110,342	\$ 110,342	\$ 114,962	\$ 119,786	\$ 124,823	\$ 130,083	\$ 135,577	\$ 141,316	\$ 147,310	\$ 153,572	\$ 160,114		
112	53022852 - 54300	Repair/Maintenance Services	\$ 2,500	\$ 2,500	\$ 2,600	\$ 2,704	\$ 2,812	\$ 2,925	\$ 3,042	\$ 3,163	\$ 3,290	\$ 3,421	\$ 3,558	Inflation	
113	53022852 - 56100	General Supplies	2,500	2,500	2,630	2,766	2,909	3,059	3,217	3,383	3,558	3,742	3,935	Rolling Stock/Equipme	
114	53022852 - 56130	Machinery / Vehicle Parts	52,000	52,000	54,704	57,530	60,503	63,629	66,916	70,374	74,010	77,833	81,855	Rolling Stock/Equipme	
115		Vehicle Replacement	-	-	-	-	-	-	-	-	-	65,000	-	None	
116		Subtotal Operating Expenses	\$ 57,000	\$ 57,000	\$ 59,934	\$ 63,000	\$ 66,224	\$ 69,612	\$ 73,175	\$ 76,920	\$ 80,858	\$ 84,997	\$ 89,348		

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Solid Waste (Scenario 1)															
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes
117		Veh & Equip Maintenance	\$	167,342	\$ 167,342	\$ 174,896	\$ 182,786	\$ 191,046	\$ 199,696	\$ 208,752	\$ 218,236	\$ 228,168	\$ 303,569	\$ 249,462	
118		Facilities Maintenance													
119	53022951 - 51100	Salaries and Wages	\$	56,887	\$ 56,887	\$ 59,731	\$ 62,718	\$ 65,854	\$ 69,147	\$ 72,604	\$ 76,234	\$ 80,046	\$ 84,048	\$ 88,250	Union Labor
120	53022951 - 51200	Temporary Employees		-	-	-	-	-	-	-	-	-	-	-	Union Labor
121	53022951 - 51300	Overtime		2,066	2,066	2,169	2,278	2,392	2,511	2,637	2,769	2,907	3,052	3,205	Union Labor
122	53022951 - 52100	Health Insurance Benefit		20,102	20,102	20,705	21,326	21,966	22,625	23,304	24,003	24,723	25,465	26,229	Benefits
123	53022951 - 52200	FICA & Medicare Emplr Match		4,512	4,512	4,647	4,787	4,930	5,078	5,231	5,388	5,549	5,716	5,887	Benefits
124	53022951 - 52300	PERS Employer Contribution		15,764	15,764	16,237	16,724	17,226	17,743	18,275	18,823	19,388	19,969	20,568	Benefits
125	53022951 - 52400	Unemployment Insurance		271	271	279	288	296	305	314	324	333	343	354	Benefits
126	53022951 - 52500	Workers Compensation		1,316	1,316	1,355	1,396	1,438	1,481	1,526	1,571	1,619	1,667	1,717	Benefits
127	53022951 - 52900	Other Employee Benefits		296	296	305	314	323	333	343	353	364	375	386	Benefits
128		Subtotal Personnel Expenses	\$	101,214	\$ 101,214	\$ 105,429	\$ 109,830	\$ 114,425	\$ 119,223	\$ 124,233	\$ 129,465	\$ 134,928	\$ 140,635	\$ 146,596	
129	53022952 - 53300	Other Professional	\$	15,000	\$ 15,000	\$ 15,600	\$ 16,224	\$ 16,873	\$ 17,548	\$ 18,250	\$ 18,980	\$ 19,739	\$ 20,529	\$ 21,350	Inflation
130	53022952 - 54300	Repair/Maintenance Services		16,800	16,800	17,472	18,171	18,898	19,654	20,440	21,257	22,108	22,992	23,912	Inflation
131	53022952 - 54500	Construction Services		1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation
132	53022952 - 56100	General Supplies		1,500	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974	2,053	2,135	Inflation
133	53022952 - 56101	Safety Related Items		500	500	520	541	562	585	608	633	658	684	712	Inflation
134	53022952 - 56140	Facility Maintenance Supplies		24,700	24,700	25,688	26,716	27,784	28,896	30,051	31,253	32,504	33,804	35,156	Inflation
135		Subtotal Operating Expenses	\$	59,500	\$ 59,500	\$ 61,880	\$ 64,355	\$ 66,929	\$ 69,607	\$ 72,391	\$ 75,286	\$ 78,298	\$ 81,430	\$ 84,687	
136		Total Facilities Maintenance	\$	160,714	\$ 160,714	\$ 167,309	\$ 174,186	\$ 181,355	\$ 188,829	\$ 196,624	\$ 204,751	\$ 213,226	\$ 222,065	\$ 231,284	
137		Gross Revenue Requirement	\$	3,590,779	\$ 3,845,010	\$ 3,970,378	\$ 4,101,060	\$ 4,237,298	\$ 4,379,326	\$ 4,527,394	\$ 4,681,757	\$ 4,842,687	\$ 5,075,462	\$ 5,185,378	
Revenues															
138	53016541 - 42355	PERS Nonemployer Contribution	\$	(38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	None
139		Subtotal Intergovernmental	\$	(38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	
140	53016542 - 44410	Tipping Fees	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None
141	53016542 - 44420	Vehicle Disposal Fees		-	-	-	-	-	-	-	-	-	-	-	None
142	53016542 - 44421	Motor Vehicle Tax - Landfill		(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	None
143	53016542 - 44470	Other Fees		-	-	-	-	-	-	-	-	-	-	-	None
144	53016542 - 44480	Late Fees		(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	None
145	53016542 - 44490	Landfill Maintenance Fees		-	-	-	-	-	-	-	-	-	-	-	None
146		Subtotal Charges for Services	\$	(51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	
147	53016549 - 49400	Gain-loss on Sale of Fixed Asset	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None
148	53016549 - 49910	Bdgt'd Use of Unrest. Net Asset		-	-	-	-	-	-	-	-	-	-	-	None
149		Subtotal Non-Recurring Revenues	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
150		Total Solid Waste Fund Revenues	\$	(90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	
151		Net Revenue Requirement	\$	3,500,741	\$ 3,754,972	\$ 3,880,340	\$ 4,011,022	\$ 4,147,260	\$ 4,289,288	\$ 4,437,356	\$ 4,591,719	\$ 4,752,649	\$ 4,985,424	\$ 5,095,340	

Notes:

A. Interest expense per client provided debt service schedule. See Schedule 3 for details.

B. Existing debt service includes principal payments for outstanding debt issue. See Schedule 3 for details.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Summary - Solid Waste (Scenario 1)												
Line No.	Service Category	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	General Refuse	\$ 2,012,937	\$ 2,083,360	\$ 2,156,852	\$ 2,233,555	\$ 2,313,608	\$ 2,397,153	\$ 2,484,343	\$ 2,575,335	\$ 2,670,293	\$ 2,769,389	
2	Clean Wood	174,691	181,967	189,561	197,490	205,768	214,412	223,438	232,865	242,709	252,991	
3	Fish Waste	95,390	99,242	103,250	107,422	111,764	116,283	120,986	125,882	130,977	136,280	
4	Mud Gear	40,496	42,199	43,978	45,835	47,774	49,800	51,916	54,126	56,435	58,848	
5	Vehicles	50,150	52,127	54,185	56,328	58,560	60,885	63,307	65,830	68,459	71,198	
6	Trawl Nets	89,688	93,344	97,157	101,135	105,284	109,612	114,128	118,839	123,756	128,886	
7	Scrap, Batteries, Appliances	115,913	120,629	125,544	130,669	136,015	141,590	147,406	153,473	159,802	166,405	
8	Landfill Maintenance	683,378	694,890	706,903	719,439	732,520	746,167	760,406	775,260	833,005	806,919	
9	Utility Billing	117,024	121,212	125,556	130,062	134,735	139,584	144,614	149,833	161,748	160,867	
10	General Administration	375,305	391,370	408,036	425,325	443,261	461,869	481,175	501,206	538,240	543,557	
11	Total Revenue Requirement	\$ 3,754,972	\$ 3,880,340	\$ 4,011,022	\$ 4,147,260	\$ 4,289,288	\$ 4,437,356	\$ 4,591,719	\$ 4,752,649	\$ 4,985,424	\$ 5,095,340	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Indirect Cost Allocation - Solid Waste (Scenario 1)												
Line No.	Service Category	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	<u>Direct Costs</u>											
2	General Refuse	\$ 2,012,937	\$ 2,083,360	\$ 2,156,852	\$ 2,233,555	\$ 2,313,608	\$ 2,397,153	\$ 2,484,343	\$ 2,575,335	\$ 2,670,293	\$ 2,769,389	
3	Clean Wood	174,691	181,967	189,561	197,490	205,768	214,412	223,438	232,865	242,709	252,991	
4	Fish Waste	95,390	99,242	103,250	107,422	111,764	116,283	120,986	125,882	130,977	136,280	
5	Mud Gear	40,496	42,199	43,978	45,835	47,774	49,800	51,916	54,126	56,435	58,848	
6	Vehicles	50,150	52,127	54,185	56,328	58,560	60,885	63,307	65,830	68,459	71,198	
7	Trawl Nets	89,688	93,344	97,157	101,135	105,284	109,612	114,128	118,839	123,756	128,886	
8	Scrap, Batteries, Appliances	115,913	120,629	125,544	130,669	136,015	141,590	147,406	153,473	159,802	166,405	
9	Landfill Maintenance	683,378	694,890	706,903	719,439	732,520	746,167	760,406	775,260	833,005	806,919	
10	Total Direct Costs	\$ 3,262,643	\$ 3,367,759	\$ 3,477,431	\$ 3,591,873	\$ 3,711,292	\$ 3,835,902	\$ 3,965,930	\$ 4,101,609	\$ 4,285,436	\$ 4,390,916	
11	<u>Portion of Direct Costs</u>											
12	General Refuse	62%	62%	62%	62%	62%	62%	63%	63%	62%	63%	
13	Clean Wood	5%	5%	5%	5%	6%	6%	6%	6%	6%	6%	
14	Fish Waste	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
15	Mud Gear	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	
16	Vehicles	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	
17	Trawl Nets	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
18	Scrap, Batteries, Appliances	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	
19	Landfill Maintenance	21%	21%	20%	20%	20%	19%	19%	19%	19%	18%	
20	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
21	<u>Indirect Costs</u>											
22	Utility Billing	\$ 117,024	\$ 121,212	\$ 125,556	\$ 130,062	\$ 134,735	\$ 139,584	\$ 144,614	\$ 149,833	\$ 161,748	\$ 160,867	
23	General Administration	375,305	391,370	408,036	425,325	443,261	461,869	481,175	501,206	538,240	543,557	
24	Total Indirect Costs	\$ 492,329	\$ 512,582	\$ 533,592	\$ 555,387	\$ 577,997	\$ 601,453	\$ 625,789	\$ 651,039	\$ 699,989	\$ 704,424	
25	<u>Indirect Cost Allocation</u>											
26	General Refuse	\$ 303,750	\$ 317,093	\$ 330,957	\$ 345,359	\$ 360,321	\$ 375,863	\$ 392,008	\$ 408,777	\$ 436,169	\$ 444,286	
27	Clean Wood	26,361	27,696	29,087	30,537	32,046	33,619	35,257	36,962	39,644	40,587	
28	Fish Waste	14,394	15,105	15,843	16,610	17,406	18,233	19,091	19,981	21,394	21,863	
29	Mud Gear	6,111	6,423	6,748	7,087	7,440	7,808	8,192	8,591	9,218	9,441	
30	Vehicles	7,568	7,934	8,314	8,710	9,120	9,546	9,989	10,449	11,182	11,422	
31	Trawl Nets	13,534	14,207	14,908	15,638	16,397	17,187	18,008	18,863	20,214	20,677	
32	Scrap, Batteries, Appliances	17,491	18,360	19,264	20,204	21,183	22,201	23,259	24,360	26,102	26,696	
33	Landfill Maintenance	103,121	105,764	108,470	111,242	114,083	116,996	119,985	123,055	136,064	129,452	
34	Total	\$ 492,329	\$ 512,582	\$ 533,592	\$ 555,387	\$ 577,997	\$ 601,453	\$ 625,789	\$ 651,039	\$ 699,989	\$ 704,424	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Landfill Cost of Service (Scenario 1)												
Line No.		Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	<u>Direct Costs</u>											
2	General Refuse	\$ 2,012,937	\$ 2,083,360	\$ 2,156,852	\$ 2,233,555	\$ 2,313,608	\$ 2,397,153	\$ 2,484,343	\$ 2,575,335	\$ 2,670,293	\$ 2,769,389	
3	Clean Wood	174,691	181,967	189,561	197,490	205,768	214,412	223,438	232,865	242,709	252,991	
4	Fish Waste	95,390	99,242	103,250	107,422	111,764	116,283	120,986	125,882	130,977	136,280	
5	Mud Gear	40,496	42,199	43,978	45,835	47,774	49,800	51,916	54,126	56,435	58,848	
6	Vehicles	50,150	52,127	54,185	56,328	58,560	60,885	63,307	65,830	68,459	71,198	
7	Trawl Nets	89,688	93,344	97,157	101,135	105,284	109,612	114,128	118,839	123,756	128,886	
8	Scrap, Batteries, Appliances	115,913	120,629	125,544	130,669	136,015	141,590	147,406	153,473	159,802	166,405	
9	Landfill Maintenance	683,378	694,890	706,903	719,439	732,520	746,167	760,406	775,260	833,005	806,919	
10	Total Direct Costs	\$ 3,262,643	\$ 3,367,759	\$ 3,477,431	\$ 3,591,873	\$ 3,711,292	\$ 3,835,902	\$ 3,965,930	\$ 4,101,609	\$ 4,285,436	\$ 4,390,916	
11	<u>Indirect Costs</u>											
12	Utility Billing	\$ 117,024	\$ 121,212	\$ 125,556	\$ 130,062	\$ 134,735	\$ 139,584	\$ 144,614	\$ 149,833	\$ 161,748	\$ 160,867	
13	General Administration	375,305	391,370	408,036	425,325	443,261	461,869	481,175	501,206	538,240	543,557	
14	Total Indirect Costs	\$ 492,329	\$ 512,582	\$ 533,592	\$ 555,387	\$ 577,997	\$ 601,453	\$ 625,789	\$ 651,039	\$ 699,989	\$ 704,424	
15	Total Disposal Cost of Service	\$ 3,754,972	\$ 3,880,340	\$ 4,011,022	\$ 4,147,260	\$ 4,289,288	\$ 4,437,356	\$ 4,591,719	\$ 4,752,649	\$ 4,985,424	\$ 5,095,340	
16	<u>Tonnage¹</u>											
17	General Refuse	5,274	5,274	5,274	5,274	5,274	5,274	5,274	5,274	5,274	5,274	
18	Clean Wood	504	504	504	504	504	504	504	504	504	504	
19	Fish Waste	67	67	67	67	67	67	67	67	67	67	
20	Mud Gear	23	23	23	23	23	23	23	23	23	23	
21	Vehicles	4	4	4	4	4	4	4	4	4	4	
22	Trawl Nets	37	37	37	37	37	37	37	37	37	37	
23	Scrap, Batteries, Appliances	172	172	172	172	172	172	172	172	172	172	
24	Total	6,080	6,080	6,080	6,080	6,080	6,080	6,080	6,080	6,080	6,080	
25	Disposal Cost per Ton	\$ 617.62	\$ 638.24	\$ 659.73	\$ 682.14	\$ 705.50	\$ 729.86	\$ 755.25	\$ 781.72	\$ 820.00	\$ 838.08	
26	<u>Disposal Cost Per Ton by Service Category</u>											
27	General Refuse	\$ 439.29	\$ 455.17	\$ 471.74	\$ 489.01	\$ 507.03	\$ 525.82	\$ 545.41	\$ 565.85	\$ 589.05	\$ 609.38	
28	Clean Wood	399.16	416.25	434.09	452.71	472.15	492.43	513.60	535.70	560.57	582.85	
29	Fish Waste	1,640.28	1,708.45	1,779.37	1,853.16	1,929.93	2,009.79	2,092.89	2,179.33	2,276.57	2,362.82	
30	Mud Gear	2,038.79	2,126.96	2,218.98	2,315.04	2,415.34	2,520.05	2,629.39	2,743.55	2,871.98	2,987.24	
31	Vehicles	15,856.63	16,500.29	17,170.07	17,867.37	18,593.34	19,349.20	20,136.21	20,955.71	21,879.31	22,697.73	
32	Trawl Nets	2,786.76	2,903.66	3,025.53	3,152.61	3,285.11	3,423.29	3,567.39	3,717.67	3,886.89	4,037.88	
33	Scrap, Batteries, Appliances	776.19	808.68	842.54	877.84	914.63	952.99	992.99	1,034.70	1,081.66	1,123.53	

Notes

1. Tonnage is from FY 2024 data pulled from source PDF document "material monthly report". General Refuse also includes WWTP sludge tonnage as both materials are billed the same rate.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Current Rates - Solid Waste (Scenario 1)													
Line No.	Current Rates	Billing Units (FY 2024)	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	Net Revenue Requirement		\$ 3,754,972	\$ 3,880,340	\$ 4,011,022	\$ 4,147,260	\$ 4,289,288	\$ 4,437,356	\$ 4,591,719	\$ 4,752,649	\$ 4,985,424	\$ 5,095,340	
2	Landfill Maintenance Fee	\$ 37.20	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	
	<u>Tipping Fees</u>	<u>Units</u>											
3	General Refuse	\$ 334.03 per ton	5,617	5,617	5,617	5,617	5,617	5,617	5,617	5,617	5,617	5,617	A
4	Batteries	\$ 785.54 per ton	9	9	9	9	9	9	9	9	9	9	
5	Scrap Metal	\$ 1,428.25 per ton	162	162	162	162	162	162	162	162	162	162	
6	Fish Waste	\$ 714.12 per ton	67	67	67	67	67	67	67	67	67	67	
7	Mud Gear	\$ 485.60 per ton	23	23	23	23	23	23	23	23	23	23	
8	Commercial Vehicles	\$ 1,222.58 per ton	4	4	4	4	4	4	4	4	4	4	
9	Sludge (WWTP)	\$ 334.03 per ton	352	352	352	352	352	352	352	352	352	352	
	<u>Loose</u>												
10	General Refuse	\$ 16.61 per CY	-	-	-	-	-	-	-	-	-	-	
11	Trawl Nets	\$ 1,428.25 per CY	73	73	73	73	73	73	73	73	73	73	
	<u>Compacted</u>												
12	General Refuse	\$ 32.70 per CY	-	-	-	-	-	-	-	-	-	-	
13	Batteries	\$ 451.09 per CY	-	-	-	-	-	-	-	-	-	-	
14	Scrap Metal	\$ 543.71 per CY	-	-	-	-	-	-	-	-	-	-	
15	Fish Waste	\$ 154.29 per CY	-	-	-	-	-	-	-	-	-	-	
16	Nets Compact Fee	\$ 368.54 per ton	37	37	37	37	37	37	37	37	37	37	
	<u>Minimum Fee</u>												
17	General Refuse	\$ 37.07	-	-	-	-	-	-	-	-	-	-	
18	Batteries	\$ 53.55	-	-	-	-	-	-	-	-	-	-	
19	Scrap Metal	\$ 79.88	-	-	-	-	-	-	-	-	-	-	
20	Fish Waste	\$ 514.89	-	-	-	-	-	-	-	-	-	-	
21	Appliance w/ Refrigerant	\$ 75.00 each	85	85	85	85	85	85	85	85	85	85	
	<u>Equipment</u>												
22	Equipment Charge	\$ 228.95 per hour	705	705	705	705	705	705	705	705	705	705	
	<u>Labor</u>												
23	Straight Time	\$ 92.50 per hour	703	703	703	703	703	703	703	703	703	703	
24	Over Time	\$ 138.75	-	-	-	-	-	-	-	-	-	-	
25	Double Time	\$ 185.00	-	-	-	-	-	-	-	-	-	-	
	<u>Miscellaneous Fees</u>												
26	Mixed Load	\$ 750.00 per load	489	489	489	489	489	489	489	489	489	489	
Revenues													
27	Landfill Maintenance Fee		\$ 482,112	\$ 482,112	\$ 482,112	\$ 482,112	\$ 482,112	\$ 482,112	\$ 482,112	\$ 482,112	\$ 482,112	\$ 482,112	
	<u>Tipping Fees</u>												
28	General Refuse		\$ 1,876,186	\$ 1,876,186	\$ 1,876,186	\$ 1,876,186	\$ 1,876,186	\$ 1,876,186	\$ 1,876,186	\$ 1,876,186	\$ 1,876,186	\$ 1,876,186	
29	Batteries		7,431	7,431	7,431	7,431	7,431	7,431	7,431	7,431	7,431	7,431	
30	Scrap Metal		231,962	231,962	231,962	231,962	231,962	231,962	231,962	231,962	231,962	231,962	
31	Fish Waste		47,796	47,796	47,796	47,796	47,796	47,796	47,796	47,796	47,796	47,796	
32	Mud Gear		11,101	11,101	11,101	11,101	11,101	11,101	11,101	11,101	11,101	11,101	
33	Commercial Vehicles		4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,450	
34	Sludge (WWTP)		117,428	117,428	117,428	117,428	117,428	117,428	117,428	117,428	117,428	117,428	
	<u>Loose</u>												
35	General Refuse		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	Trawl Nets		104,262	104,262	104,262	104,262	104,262	104,262	104,262	104,262	104,262	104,262	
	<u>Compacted</u>												
37	General Refuse		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	Batteries		-	-	-	-	-	-	-	-	-	-	
39	Scrap Metal		-	-	-	-	-	-	-	-	-	-	
40	Fish Waste		-	-	-	-	-	-	-	-	-	-	
41	Nets Compact Fee		13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	
	<u>Minimum Fee</u>												
42	General Refuse		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43	Batteries		-	-	-	-	-	-	-	-	-	-	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Current Rates - Solid Waste (Scenario 1)													
Line No.	Current Rates	Billing Units (FY 2024)	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
44	Scrap Metal		-	-	-	-	-	-	-	-	-	-	
45	Fish Waste		-	-	-	-	-	-	-	-	-	-	
46	Appliance w/ Refrigerant		6,375	6,375	6,375	6,375	6,375	6,375	6,375	6,375	6,375	6,375	
<u>Equipment</u>													
47	Equipment Charge	\$	161,410	\$ 161,410	\$ 161,410	\$ 161,410	\$ 161,410	\$ 161,410	\$ 161,410	\$ 161,410	\$ 161,410	\$ 161,410	
<u>Labor</u>													
48	Straight Time	\$	65,028	\$ 65,028	\$ 65,028	\$ 65,028	\$ 65,028	\$ 65,028	\$ 65,028	\$ 65,028	\$ 65,028	\$ 65,028	
49	Over Time		-	-	-	-	-	-	-	-	-	-	
50	Double Time		-	-	-	-	-	-	-	-	-	-	
<u>Miscellaneous Fees</u>													
51	Mixed Load	\$	366,750	\$ 366,750	\$ 366,750	\$ 366,750	\$ 366,750	\$ 366,750	\$ 366,750	\$ 366,750	\$ 366,750	\$ 366,750	
52	Total Solid Waste Revenues	\$	3,495,942	\$ 3,495,942	\$ 3,495,942	\$ 3,495,942	\$ 3,495,942	\$ 3,495,942	\$ 3,495,942	\$ 3,495,942	\$ 3,495,942	\$ 3,495,942	
53	Net Revenue Requirement	\$	3,754,972	\$ 3,880,340	\$ 4,011,022	\$ 4,147,260	\$ 4,289,288	\$ 4,437,356	\$ 4,591,719	\$ 4,752,649	\$ 4,985,424	\$ 5,095,340	
54	<u>Over/(Under) Recovery</u>	\$	<u>(259,030)</u>	\$ <u>(384,398)</u>	\$ <u>(515,080)</u>	\$ <u>(651,317)</u>	\$ <u>(793,346)</u>	\$ <u>(941,413)</u>	\$ <u>(1,095,777)</u>	\$ <u>(1,256,706)</u>	\$ <u>(1,489,482)</u>	\$ <u>(1,599,398)</u>	
55	<u>Cumulative Over/(Under) Recovery</u>	\$	<u>(259,030)</u>	\$ <u>(643,428)</u>	\$ <u>(1,158,508)</u>	\$ <u>(1,809,825)</u>	\$ <u>(2,603,171)</u>	\$ <u>(3,544,585)</u>	\$ <u>(4,640,362)</u>	\$ <u>(5,897,069)</u>	\$ <u>(7,386,551)</u>	\$ <u>(8,985,948)</u>	

Notes

A. General Refuse tonnage also includes C & D tonnage, tires, wood pile, and WWTP screenings per source document "material monthly report 2023" from FY 2024 due to all materials being charged under the general refuse code.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Proposed Rates - Solid Waste (Scenario 1)													
Line No.		Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	Net Revenue Requirement	\$	3,754,972	\$ 3,880,340	\$ 4,011,022	\$ 4,147,260	\$ 4,289,288	\$ 4,437,356	\$ 4,591,719	\$ 4,752,649	\$ 4,985,424	\$ 5,095,340	
2	Maintenance Fee Increase		4%	0%	4%	0%	4%	0%	4%	0%	4%	0%	
3	Landfill Maintenance Fee	\$ 37.20	\$ 38.69	\$ 38.69	\$ 40.24	\$ 40.24	\$ 41.85	\$ 41.85	\$ 43.52	\$ 43.52	\$ 45.26	\$ 45.26	
4	Tipping Fees	% Increase	9%	0%	9%	0%	9%	0%	8%	0%	8%	0%	
5	General Refuse	\$ 334.03	\$ 364.09	\$ 364.09	\$ 396.86	\$ 396.86	\$ 432.58	\$ 432.58	\$ 467.19	\$ 467.19	\$ 504.57	\$ 504.57	
6	Batteries	\$ 785.54	856.24	856.24	933.30	933.30	1,017.30	1,017.30	1,098.68	1,098.68	1,186.57	1,186.57	
7	Scrap Metal	\$ 1,428.25	1,556.79	1,556.79	1,696.90	1,696.90	1,849.62	1,849.62	1,997.59	1,997.59	2,157.40	2,157.40	
8	Fish Waste	\$ 714.12	778.39	778.39	848.45	848.45	924.81	924.81	998.79	998.79	1,078.69	1,078.69	
9	Mud Gear	\$ 485.60	529.30	529.30	576.94	576.94	628.86	628.86	679.17	679.17	733.50	733.50	
10	Commercial Vehicles	\$ 1,222.58	1,332.61	1,332.61	1,452.54	1,452.54	1,583.27	1,583.27	1,709.93	1,709.93	1,846.72	1,846.72	
11	Sludge (WWTP)	\$ 334.03	364.09	364.09	396.86	396.86	432.58	432.58	467.19	467.19	504.57	504.57	
Loose													
12	General Refuse	\$ 16.61	\$ 18.10	\$ 18.10	\$ 19.73	\$ 19.73	\$ 21.51	\$ 21.51	\$ 23.23	\$ 23.23	\$ 25.09	\$ 25.09	
13	Trawl Nets	\$ 1,428.25	1,556.79	1,556.79	1,696.90	1,696.90	1,849.62	1,849.62	1,997.59	1,997.59	2,157.40	2,157.40	
Compacted													
14	General Refuse	\$ 32.70	\$ 35.64	\$ 35.64	\$ 38.85	\$ 38.85	\$ 42.35	\$ 42.35	\$ 45.74	\$ 45.74	\$ 49.40	\$ 49.40	
15	Batteries	\$ 451.09	491.69	491.69	535.94	535.94	584.17	584.17	630.90	630.90	681.37	681.37	
16	Scrap Metal	\$ 543.71	592.64	592.64	645.98	645.98	704.12	704.12	760.45	760.45	821.29	821.29	
17	Fish Waste	\$ 154.29	168.18	168.18	183.32	183.32	199.82	199.82	215.81	215.81	233.07	233.07	
18	Nets Compact Fee	\$ 368.54	401.71	401.71	437.86	437.86	477.27	477.27	515.45	515.45	556.69	556.69	
Minimum Fee													
19	General Refuse	\$ 37.07	\$ 40.41	\$ 40.41	\$ 44.05	\$ 44.05	\$ 48.01	\$ 48.01	\$ 51.85	\$ 51.85	\$ 56.00	\$ 56.00	
20	Batteries	\$ 53.55	58.37	58.37	63.62	63.62	69.35	69.35	74.90	74.90	80.89	80.89	
21	Scrap Metal	\$ 79.88	87.07	87.07	94.91	94.91	103.45	103.45	111.73	111.73	120.67	120.67	
22	Fish Waste	\$ 514.89	561.23	561.23	611.74	611.74	666.80	666.80	720.14	720.14	777.75	777.75	
23	Appliance w/ Refrigerant	\$ 75.00	81.75	81.75	89.11	89.11	97.13	97.13	104.90	104.90	113.29	113.29	
Equipment													
24	Equipment Charge	\$ 228.95	\$ 249.56	\$ 249.56	\$ 272.02	\$ 272.02	\$ 296.50	\$ 296.50	\$ 320.22	\$ 320.22	\$ 345.84	\$ 345.84	
Labor													
25	Straight Time	\$ 92.50	\$ 100.83	\$ 100.83	\$ 109.90	\$ 109.90	\$ 119.79	\$ 119.79	\$ 129.37	\$ 129.37	\$ 139.72	\$ 139.72	
26	Over Time	\$ 138.75	151.24	151.24	164.85	164.85	179.69	179.69	194.07	194.07	209.60	209.60	
27	Double Time	\$ 185.00	201.65	201.65	219.80	219.80	239.58	239.58	258.75	258.75	279.45	279.45	
Miscellaneous Fees													
28	Mixed Load	\$ 750.00	\$ 817.50	\$ 817.50	\$ 891.08	\$ 891.08	\$ 971.28	\$ 971.28	\$ 1,048.98	\$ 1,048.98	\$ 1,132.90	\$ 1,132.90	
Revenues													
29	Landfill Maintenance Fee	\$	501,422	\$ 501,422	\$ 521,510	\$ 521,510	\$ 542,376	\$ 542,376	\$ 564,019	\$ 564,019	\$ 586,570	\$ 586,570	
Tipping Fees													
30	General Refuse	\$	2,045,028	\$ 2,045,028	\$ 2,229,091	\$ 2,229,091	\$ 2,429,724	\$ 2,429,724	\$ 2,624,122	\$ 2,624,122	\$ 2,834,079	\$ 2,834,079	
31	Batteries		8,100	8,100	8,829	8,829	9,624	9,624	10,394	10,394	11,225	11,225	
32	Scrap Metal		252,838	252,838	275,594	275,594	300,397	300,397	324,429	324,429	350,383	350,383	
33	Fish Waste		52,098	52,098	56,787	56,787	61,898	61,898	66,849	66,849	72,197	72,197	
34	Mud Gear		12,100	12,100	13,189	13,189	14,376	14,376	15,526	15,526	16,768	16,768	
35	Commercial Vehicles		4,851	4,851	5,287	5,287	5,763	5,763	6,224	6,224	6,722	6,722	
36	Sludge (WWTP)		127,996	127,996	139,516	139,516	152,073	152,073	164,241	164,241	177,382	177,382	
Loose													
37	General Refuse	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	Trawl Nets		113,646	113,646	123,874	123,874	135,022	135,022	145,824	145,824	157,490	157,490	
Compacted													
39	General Refuse	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
40	Batteries		-	-	-	-	-	-	-	-	-	-	
41	Scrap Metal		-	-	-	-	-	-	-	-	-	-	
42	Fish Waste		-	-	-	-	-	-	-	-	-	-	
43	Nets Compact Fee		14,879	14,879	16,218	16,218	17,678	17,678	19,092	19,092	20,620	20,620	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Proposed Rates - Solid Waste (Scenario 1)												
Line No.	Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
<u>Minimum Fee</u>												
44	General Refuse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45	Batteries	-	-	-	-	-	-	-	-	-	-	
46	Scrap Metal	-	-	-	-	-	-	-	-	-	-	
47	Fish Waste	-	-	-	-	-	-	-	-	-	-	
48	Appliance w/ Refrigerant	6,949	6,949	7,574	7,574	8,256	8,256	8,917	8,917	9,630	9,630	
<u>Equipment</u>												
49	Equipment Charge	\$ 175,940	\$ 175,940	\$ 191,774	\$ 191,774	\$ 209,033	\$ 209,033	\$ 225,755	\$ 225,755	\$ 243,817	\$ 243,817	
<u>Labor</u>												
50	Straight Time	\$ 70,883	\$ 70,883	\$ 77,260	\$ 77,260	\$ 84,212	\$ 84,212	\$ 90,947	\$ 90,947	\$ 98,223	\$ 98,223	
51	Over Time	-	-	-	-	-	-	-	-	-	-	
52	Double Time	-	-	-	-	-	-	-	-	-	-	
<u>Miscellaneous Fees</u>												
53	Mixed Load	\$ 399,758	\$ 399,758	\$ 435,738	\$ 435,738	\$ 474,956	\$ 474,956	\$ 512,951	\$ 512,951	\$ 553,988	\$ 553,988	
54	Total Solid Waste Revenues	\$ 3,786,487	\$ 3,786,487	\$ 4,102,241	\$ 4,102,241	\$ 4,445,387	\$ 4,445,387	\$ 4,779,289	\$ 4,779,289	\$ 5,139,093	\$ 5,139,093	
55	Net Revenue Requirement	\$ 3,754,972	\$ 3,880,340	\$ 4,011,022	\$ 4,147,260	\$ 4,289,288	\$ 4,437,356	\$ 4,591,719	\$ 4,752,649	\$ 4,985,424	\$ 5,095,340	
56	<u>Over/(Under) Recovery</u>	<u>\$ 31,516</u>	<u>\$ (93,853)</u>	<u>\$ 91,219</u>	<u>\$ (45,018)</u>	<u>\$ 156,099</u>	<u>\$ 8,032</u>	<u>\$ 187,570</u>	<u>\$ 26,641</u>	<u>\$ 153,669</u>	<u>\$ 43,753</u>	
57	<u>Cumulative Over/(Under) Recovery</u>	<u>\$ 31,516</u>	<u>\$ (62,338)</u>	<u>\$ 28,881</u>	<u>\$ (16,137)</u>	<u>\$ 139,962</u>	<u>\$ 147,994</u>	<u>\$ 335,564</u>	<u>\$ 362,205</u>	<u>\$ 515,873</u>	<u>\$ 559,627</u>	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Reserves - Solid Waste (Scenario 1)												
Line No.		Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	(I)	Solid Waste Utility Reserve Fund										
2		\$10,480,295	\$5,246,811	\$5,152,957	\$5,244,176	\$5,199,158	\$5,355,257	\$5,363,289	\$5,550,859	\$5,577,500	\$5,731,168	A
3		Additions:										
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14	(II)	Landfill Closure/Post-Closure Restricted Reserve Fund										
15		\$ -	\$ 5,290,000	\$ 5,580,000	\$ 5,870,000	\$ 6,160,000	\$ 6,450,000	\$ 6,740,000	\$ 7,030,000	\$ 7,320,000	\$ 7,610,000	
16		Additions:										
17		\$ 5,290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	B
18												
19												
20												
21		\$ 5,290,000	\$ 5,580,000	\$ 5,870,000	\$ 6,160,000	\$ 6,450,000	\$ 6,740,000	\$ 7,030,000	\$ 7,320,000	\$ 7,610,000	\$ 7,900,000	

Notes:

A. Reserve balance as of 3/20/2025 per client email.

B. Contributions come from budgeted line item for Landfill Closure/Post-Closure plus a single transfer in 2026. See Schedule 5, line 42.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Capital Improvement Plan - Solid Waste (Scenario 2 - Future Expansion)																
Line No.	Project ID	Project Name	Total Amount Remaining	Funding Source	Expected Completion	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	SW21A	Solid Waste Gasifier (study)	\$ 700,000	Already Funded	N/A											A
2	SW25A	Baler Control System Upgrade	125,000	Already Funded	N/A											A
3		Scale Replacement	175,000	Cash Capital Outlay	2026	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4		Baler Belt	90,000	Cash Capital Outlay	2026	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5		Future Expansion	7,620,000	Loan	2028	\$ -	\$ -	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	C
6		Cell Area 2 Partial Closure	336,000	Cash Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	B
7		Cell Area 3 Partial Closure	628,000	Cash Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	B
8		Cell Area 4 Partial Closure	1,022,000	Cash Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	B
9		Total Cash Capital Outlay Funded				\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10		Total Loan Funded				\$ -	\$ -	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11		Total CIP Expenditures				\$ 265,000	\$ -	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Notes:

A. Project already has funding accounted for per discussion with client on 3/20/2025.

B. Assumes closure/post-closure costs will be paid for out of separate restricted reserve fund.

C. Future expansion either will consist of a solid waste gasifier project or expansion of the landfill area. This scenario assumes a \$7.62M for the gasifier/cell expansion per the CMMP current estimate for the gasifier.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Proposed Debt: Solid Waste (Scenario 2 - Future Expansion)														
Line No.					Year 1 FY 2026	Year 2 FY 2027	Year 3 FY 2028	Year 4 FY 2029	Year 5 FY 2030	Year 6 FY 2031	Year 7 FY 2032	Year 8 FY 2033	Year 9 FY 2034	Year 10 FY 2035
1	Debt Funded CIP	Year	Amount	Utility										
2	Future Expansion	2028	\$ 7,620,000	MSW			\$ 7,620,000							
3	Total				\$ -	\$ -	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Future Expansion				\$ -	\$ -	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409
5	Year of Issue	FY 2028												
6	Issue Amount	\$ 7,620,000												
7	Bond Issuance & Fees	\$ 38,100												
8	Total Issue Amount	\$ 7,658,100												
9	Issuance Cost	0.50%												
10	Interest Rate	4.25%												
11	Term (Years)	30												
12	Annual Payment	\$ 456,409												
13	First Payment in Year of Issue?	Yes												
14	Total Solid Waste Proposed Debt Service				\$ -	\$ -	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409	\$ 456,409

Appendix A-2: Solid Waste Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Solid Waste (Scenario 2 - Future Expansion)																									
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes										
Expenses																									
1		Utility Administration																							
2	53024051 - 51100	Salaries and Wages	\$	239,365	\$	239,365	\$	247,743	\$	256,414	\$	265,388	\$	274,677	\$	284,291	\$	294,241	\$	304,539	\$	315,198	\$	326,230	Exempt Labor
3	53024051 - 51200	Temporary Employees		1,856		1,856		1,921		1,988		2,058		2,130		2,204		2,281		2,361		2,444		2,530	Exempt Labor
4	53024051 - 51300	Overtime		613		613		634		657		680		703		728		754		780		807		835	Exempt Labor
5	53024051 - 52100	Health Insurance Benefit		70,561		70,561		72,678		74,858		77,104		79,417		81,800		84,254		86,781		89,385		92,066	Benefits
6	53024051 - 52200	FICA & Medicare Emplr Match		18,241		18,241		18,788		19,352		19,932		20,530		21,146		21,781		22,434		23,107		23,800	Benefits
7	53024051 - 52300	PERS Employer Contribution		65,549		65,549		67,515		69,541		71,627		73,776		75,989		78,269		80,617		83,036		85,527	Benefits
8	53024051 - 52400	Unemployment Insurance		960		960		989		1,018		1,049		1,080		1,113		1,146		1,181		1,216		1,253	Benefits
9	53024051 - 52500	Workers Compensation		3,253		3,253		3,351		3,451		3,555		3,661		3,771		3,884		4,001		4,121		4,244	Benefits
10	53024051 - 52900	Other Employee Benefits		281		281		289		298		307		316		326		336		346		356		367	Benefits
11		Subtotal Personnel Expenses	\$	400,679	\$	400,679	\$	413,909	\$	427,577	\$	441,700	\$	456,292	\$	471,368	\$	486,945	\$	503,040	\$	519,669	\$	536,852	
12	53024052 - 53230	Legal Services	\$	1,000	\$	1,000	\$	1,040	\$	1,082	\$	1,125	\$	1,170	\$	1,217	\$	1,265	\$	1,316	\$	1,369	\$	1,423	Inflation
13	53024052 - 53240	Engineering/Architectural Svs		2,500		2,500		2,600		2,704		2,812		2,925		3,042		3,163		3,290		3,421		3,558	Inflation
14	53024052 - 53260	Training Services		2,000		2,000		2,080		2,163		2,250		2,340		2,433		2,531		2,632		2,737		2,847	Inflation
15	53024052 - 53264	Education Reimbursement		500		500		520		541		562		585		608		633		658		684		712	Inflation
16	53024052 - 53300	Other Professional Svs		900		900		936		973		1,012		1,053		1,095		1,139		1,184		1,232		1,281	Inflation
17	53024052 - 53410	Software / Hardware Support		12,704		12,704		13,212		13,741		14,290		14,862		15,456		16,075		16,718		17,386		18,082	Inflation
18	53024052 - 54110	Water / Sewerage		1,100		1,100		1,144		1,190		1,237		1,287		1,338		1,392		1,448		1,505		1,566	Inflation
19	53024052 - 54210	Solid Waste		1,215		1,215		1,264		1,314		1,367		1,421		1,478		1,537		1,599		1,663		1,729	Inflation
20	53024052 - 54230	Custodial Services/Supplies		5,000		5,000		5,200		5,408		5,624		5,849		6,083		6,327		6,580		6,843		7,117	Inflation
21	53024052 - 54300	Repair/Maintenance Services		1,000		1,000		1,040		1,082		1,125		1,170		1,217		1,265		1,316		1,369		1,423	Inflation
22	53024052 - 55200	General Insurance		66,031		66,031		68,012		70,052		72,154		74,318		76,548		78,844		81,210		83,646		86,155	Benefits
23	53024052 - 55310	Telephone / Fax/TV		2,600		2,600		2,704		2,812		2,925		3,042		3,163		3,290		3,421		3,558		3,701	Inflation
24	53024052 - 55320	Network / Internet		7,056		7,056		7,338		7,632		7,937		8,255		8,585		8,928		9,285		9,657		10,043	Inflation
25	53024052 - 55901	Advertising		500		500		520		541		562		585		608		633		658		684		712	Inflation
26	53024052 - 55903	Travel and Related Costs		-		-		-		-		-		-		-		-		-		-		-	Inflation
27	53024052 - 55904	Banking / Credit Card Fees		5,000		5,000		5,200		5,408		5,624		5,849		6,083		6,327		6,580		6,843		7,117	Inflation
28	53024052 - 55905	Postal Services		2,500		2,500		2,600		2,704		2,812		2,925		3,042		3,163		3,290		3,421		3,558	Inflation
29	53024052 - 55906	Membership Dues		500		500		520		541		562		585		608		633		658		684		712	Inflation
30	53024052 - 55999	Other		-		-		-		-		-		-		-		-		-		-		-	Inflation
31	53024052 - 56100	General Supplies		200		200		208		216		225		234		243		253		263		274		285	Inflation
32	53024052 - 56120	Office Supplies		2,250		2,250		2,340		2,434		2,531		2,632		2,737		2,847		2,961		3,079		3,202	Inflation
33	53024052 - 56150	Computer Hardware / Software		11,463		11,463		11,922		12,398		12,894		13,410		13,946		14,504		15,085		15,688		16,315	Inflation
34	53024052 - 56220	Electricity		7,000		7,000		7,392		7,808		8,248		8,713		9,204		9,722		10,270		10,848		11,459	Electricity
35	53024052 - 56230	Propane		-		-		-		-		-		-		-		-		-		-		-	Inflation
36	53024052 - 56240	Heating Oil		9,100		9,100		9,464		9,843		10,236		10,646		11,072		11,514		11,975		12,454		12,952	Inflation
37	53024052 - 56260	Gasoline for Vehicles		500		500		520		541		562		585		608		633		658		684		712	Inflation
38	53024052 - 56320	Business Meals		200		200		208		216		225		234		243		253		263		274		285	Inflation
39	53024052 - 56330	Food/Bev/Related Emp Apprctn		750		750		780		811		844		877		912		949		987		1,026		1,067	Inflation
40	53024052 - 56400	Books and Periodicals		500		500		520		541		562		585		608		633		658		684		712	Inflation
41		Subtotal Operating Expenses	\$	144,069	\$	144,069	\$	149,283	\$	154,695	\$	160,310	\$	166,136	\$	172,180	\$	178,452	\$	184,961	\$	191,715	\$	198,724	
42	53024054 - 58100	Depreciation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	None
43	53024054 - 58200	Landfill Closure/Post Closure		290,000		290,000		290,000		290,000		290,000		290,000		290,000		290,000		290,000		290,000		290,000	None
44	53024054 - 58500	Bad Debt Expense		-		-		-		-		-		-		-		-		-		-		-	None
45	53024054 - 58910	Allocations IN-Debit		21,456		21,456		21,456		21,456		21,456		21,456		21,456		21,456		21,456		21,456		21,456	None
46	53024054 - 59100	Interest Expense		41,949		41,948		38,135		34,321		30,508		26,694		22,881		19,067		15,254		11,440		7,627	None
47		Cash Capital Outlay		-		-		-		-		-		-		-		-		-		-		-	None
48		Proposed Debt Service		-		-		456,409		456,409		456,409		456,409		456,409		456,409		456,409		456,409		456,409	None
49		Existing Debt Service		-		254,232		254,232		254,232		254,232		254,232		254,232		254,232		254,232		254,232		254,232	None
50		Subtotal Other Expenses	\$	353,405	\$	607,636	\$	603,822	\$	1,056,418	\$	1,052,605	\$	1,048,791	\$	1,044,978	\$	1,041,164	\$	1,037,351	\$	1,033,537	\$	1,029,724	
51		Total Utility Administration	\$	898,153	\$	1,152,384	\$	1,167,014	\$	1,638,691	\$	1,654,615	\$	1,671,218	\$	1,688,526	\$	1,706,561	\$	1,725,351	\$	1,744,921	\$	1,765,299	
52		Solid Waste Operations																							
53	53024751 - 51100	Salaries and Wages	\$	602,222	\$	602,222	\$	632,333	\$	663,950	\$	697,147	\$	732,005	\$	768,605	\$	807,035	\$	847,387	\$	889,756	\$	934,244	Union Labor
54	53024751 - 51200	Temporary Employees		32,250		32,250		33,863		35,556		37,333		39,200		41,160		43,218		45,379		47,648		50,030	Union Labor
55	53024751 - 51300	Overtime		45,000																					

Appendix A-2: Solid Waste Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Solid Waste (Scenario 2 - Future Expansion)																									
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes										
59	53024751 - 52400	Unemployment Insurance		3,424	3,424	3,527	3,633	3,741	3,854	3,969	4,088	4,211	4,337	4,468	Benefits										
60	53024751 - 52500	Workers Compensation		18,962	18,962	19,531	20,117	20,720	21,342	21,982	22,642	23,321	24,020	24,741	Benefits										
61	53024751 - 52900	Other Employee Benefits		4,389	4,389	4,521	4,656	4,796	4,940	5,088	5,241	5,398	5,560	5,727	Benefits										
62		Subtotal Personnel Expenses	\$	1,158,320	\$	1,158,320	\$	1,206,659	\$	1,257,128	\$	1,309,824	\$	1,364,850	\$	1,422,314	\$	1,482,327	\$	1,545,008	\$	1,610,480	\$	1,678,872	
63	53024752 - 53240	Engineering/Architectural Svs	\$	2,000	\$	2,000	\$	2,080	\$	2,163	\$	2,250	\$	2,340	\$	2,433	\$	2,531	\$	2,632	\$	2,737	\$	2,847	Inflation
64	53024752 - 53260	Training Services		3,000		3,000		3,120		3,245		3,375		3,510		3,650		3,796		3,948		4,106		4,270	Inflation
65	53024752 - 53300	Other Professional Svs		85,000		85,000		88,400		91,936		95,613		99,438		103,415		107,552		111,854		116,328		120,982	Inflation
66	53024752 - 53410	Software / Hardware Support		5,000		5,000		5,200		5,408		5,624		5,849		6,083		6,327		6,580		6,843		7,117	Inflation
67	53024752 - 53420	Sampling / Testing		10,000		10,000		10,400		10,816		11,249		11,699		12,167		12,653		13,159		13,686		14,233	Inflation
68	53024752 - 53490	Other Technical Services		20,000		20,000		20,800		21,632		22,497		23,397		24,333		25,306		26,319		27,371		28,466	Inflation
69	53024752 - 54110	Water / Sewerage		80,000		80,000		83,200		86,528		89,989		93,589		97,332		101,226		105,275		109,486		113,865	Inflation
70	53024752 - 54210	Solid Waste		500,000		500,000		520,000		540,800		562,432		584,929		608,326		632,660		657,966		684,285		711,656	Inflation
71	53024752 - 54300	Repair/Maintenance Services		50,000		50,000		52,000		54,080		56,243		58,493		60,833		63,266		65,797		68,428		71,166	Inflation
72	53024752 - 55310	Telephone / Fax/TV		4,500		4,500		4,680		4,867		5,062		5,264		5,475		5,694		5,922		6,159		6,405	Inflation
73	53024752 - 55330	Radio		5,000		5,000		5,200		5,408		5,624		5,849		6,083		6,327		6,580		6,843		7,117	Inflation
74	53024752 - 55901	Advertising		500		500		520		541		562		585		608		633		658		684		712	Inflation
75	53024752 - 55903	Travel and Related Costs		6,000		6,000		6,240		6,490		6,749		7,019		7,300		7,592		7,896		8,211		8,540	Inflation
76	53024752 - 55906	Membership Dues		500		500		520		541		562		585		608		633		658		684		712	Inflation
77	53024752 - 55907	Permit Fees		10,000		10,000		10,400		10,816		11,249		11,699		12,167		12,653		13,159		13,686		14,233	Inflation
78	53024752 - 55908	Employee Moving Costs		-		-		-		-		-		-		-		-		-		-		-	Inflation
79	53024752 - 56100	General Supplies		102,000		102,000		106,080		110,323		114,736		119,326		124,099		129,063		134,225		139,594		145,178	Inflation
80	53024752 - 56101	Safety Related Items		5,250		5,250		5,460		5,678		5,906		6,142		6,387		6,643		6,909		7,185		7,472	Inflation
81	53024752 - 56108	Lab Supplies		3,000		3,000		3,120		3,245		3,375		3,510		3,650		3,796		3,948		4,106		4,270	Inflation
82	53024752 - 56110	Sand / Gravel / Rock		80,000		80,000		83,200		86,528		89,989		93,589		97,332		101,226		105,275		109,486		113,865	Inflation
83	53024752 - 56115	Chemicals		250		250		260		270		281		292		304		316		329		342		356	Inflation
84	53024752 - 56120	Office Supplies		700		700		728		757		787		819		852		886		921		958		996	Inflation
85	53024752 - 56150	Computer Hardware / Software		5,000		5,000		5,200		5,408		5,624		5,849		6,083		6,327		6,580		6,843		7,117	Inflation
86	53024752 - 56160	Uniforms		-		-		-		-		-		-		-		-		-		-		-	Inflation
87	53024752 - 56220	Electricity		140,000		140,000		145,600		151,424		157,481		163,780		170,331		177,145		184,230		191,600		199,264	Inflation
88	53024752 - 56230	Propane		1,000		1,000		1,040		1,082		1,125		1,170		1,217		1,265		1,316		1,369		1,423	Inflation
89	53024752 - 56240	Heating Oil		70,000		70,000		72,800		75,712		78,740		81,890		85,166		88,572		92,115		95,800		99,632	Inflation
90	53024752 - 56260	Gasoline for Vehicles		1,500		1,500		1,560		1,622		1,687		1,755		1,825		1,898		1,974		2,053		2,135	Inflation
91	53024752 - 56270	Diesel for Equipment		15,000		15,000		15,600		16,224		16,873		17,548		18,250		18,980		19,739		20,529		21,350	Inflation
92	53024752 - 56330	Food/Bev/Related Emp Apprctn		800		800		832		865		900		936		973		1,012		1,053		1,095		1,139	Inflation
93	53024752 - 56400	Books and Periodicals		250		250		260		270		281		292		304		316		329		342		356	Inflation
94		Subtotal Operating Expenses	\$	1,206,250	\$	1,206,250	\$	1,254,500	\$	1,304,680	\$	1,356,867	\$	1,411,142	\$	1,467,588	\$	1,526,291	\$	1,587,343	\$	1,650,836	\$	1,716,870	
95	53024753 - 57400	Machinery and Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	None
96		Subtotal Capital Outlay	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
97		Total Solid Waste Operations	\$	2,364,570	\$	2,364,570	\$	2,461,159	\$	2,561,808	\$	2,666,691	\$	2,775,992	\$	2,889,901	\$	3,008,618	\$	3,132,351	\$	3,261,316	\$	3,395,742	
98		Transfers Out																							
99	53029854 - 59940	Transfers To Prop Capt Proj	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	None
100		Subtotal Other Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
101		Total Transfers Out	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
102		Veh & Equip Maintenance																							
103	53022851 - 51100	Salaries and Wages	\$	63,691	\$	63,691	\$	66,876	\$	70,219	\$	73,730	\$	77,417	\$	81,288	\$	85,352	\$	89,620	\$	94,101	\$	98,806	Union Labor
104	53022851 - 51300	Overtime		1,782		1,782		1,871		1,965		2,063		2,166		2,274		2,388		2,507		2,633		2,764	Union Labor
105	53022851 - 52100	Health Insurance Benefit		20,322		20,322		20,932		21,560		22,206		22,873		23,559		24,266		24,993		25,743		26,516	Benefits
106	53022851 - 52200	FICA & Medicare Emplr Match		5,005		5,005		5,155		5,310		5,469		5,633		5,802		5,976		6,156		6,340		6,530	Benefits
107	53022851 - 52300	PERS Employer Contribution		17,630		17,630		18,159		18,704		19,265		19,843		20,438		21,051		21,683		22,333		23,003	Benefits
108	53022851 - 52400	Unemployment Insurance		276		276		284		293		302		311		320		330		339		350		360	Benefits
109	53022851 - 52500	Workers Compensation		1,340		1,340		1,380		1,422		1,464		1,508		1,553		1,600		1,648		1,697		1,748	Benefits
110	53022851 - 52900	Other Employee Benefits		296		296		305		314		323		333		343		353		364		375		386	Benefits
111		Subtotal Personnel Expenses	\$	110,342	\$	110,342	\$	114,962	\$	119,786	\$	124,823	\$	130,083	\$	135,577	\$	141,316	\$	147,310	\$	153,572	\$	160,114	
112	53022852 - 54300	Repair/Maintenance Services	\$	2,500	\$	2,500	\$	2,600	\$	2,704	\$	2,812	\$	2,925	\$	3,042	\$	3,163	\$	3,290	\$	3,421	\$	3,558	Inflation
113	53022852 - 56100	General Supplies		2,500		2,500		2,630		2,766		2,909		3,059		3,217		3,383		3,558		3,742		3,935	Rolling Stock/Equipme
114	53022852 - 56130	Machinery / Vehicle Parts		52,000		52,000		54,704		57,530		60,503		63,629		66,916		70,374		74,010		77,833		81,855	Rolling Stock/Equipme
115		Vehicle Replacement		-		-		-		-		-		-		-		-		-		65,000		-	None
116		Subtotal Operating Expenses	\$	57,000	\$	57,000	\$	59,934	\$	63,000	\$	66,224	\$	69,612	\$	73,175	\$	76,920	\$	80,858	\$	84,997	\$	89,348	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Revenue Requirement Forecast - Solid Waste (Scenario 2 - Future Expansion)															
Line No.	ACCT. NO.	ACCOUNT DESCRIPTION	Test Year	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Inflation Factors	Notes
117		Veh & Equip Maintenance	\$	167,342	\$ 167,342	\$ 174,896	\$ 182,786	\$ 191,046	\$ 199,696	\$ 208,752	\$ 218,236	\$ 228,168	\$ 303,569	\$ 249,462	
118		Facilities Maintenance													
119	53022951 - 51100	Salaries and Wages	\$	56,887	\$ 56,887	\$ 59,731	\$ 62,718	\$ 65,854	\$ 69,147	\$ 72,604	\$ 76,234	\$ 80,046	\$ 84,048	\$ 88,250	Union Labor
120	53022951 - 51200	Temporary Employees		-	-	-	-	-	-	-	-	-	-	-	Union Labor
121	53022951 - 51300	Overtime		2,066	2,066	2,169	2,278	2,392	2,511	2,637	2,769	2,907	3,052	3,205	Union Labor
122	53022951 - 52100	Health Insurance Benefit		20,102	20,102	20,705	21,326	21,966	22,625	23,304	24,003	24,723	25,465	26,229	Benefits
123	53022951 - 52200	FICA & Medicare Emplr Match		4,512	4,512	4,647	4,787	4,930	5,078	5,231	5,388	5,549	5,716	5,887	Benefits
124	53022951 - 52300	PERS Employer Contribution		15,764	15,764	16,237	16,724	17,226	17,743	18,275	18,823	19,388	19,969	20,568	Benefits
125	53022951 - 52400	Unemployment Insurance		271	271	279	288	296	305	314	324	333	343	354	Benefits
126	53022951 - 52500	Workers Compensation		1,316	1,316	1,355	1,396	1,438	1,481	1,526	1,571	1,619	1,667	1,717	Benefits
127	53022951 - 52900	Other Employee Benefits		296	296	305	314	323	333	343	353	364	375	386	Benefits
128		Subtotal Personnel Expenses	\$	101,214	\$ 101,214	\$ 105,429	\$ 109,830	\$ 114,425	\$ 119,223	\$ 124,233	\$ 129,465	\$ 134,928	\$ 140,635	\$ 146,596	
129	53022952 - 53300	Other Professional	\$	15,000	\$ 15,000	\$ 15,600	\$ 16,224	\$ 16,873	\$ 17,548	\$ 18,250	\$ 18,980	\$ 19,739	\$ 20,529	\$ 21,350	Inflation
130	53022952 - 54300	Repair/Maintenance Services		16,800	16,800	17,472	18,171	18,898	19,654	20,440	21,257	22,108	22,992	23,912	Inflation
131	53022952 - 54500	Construction Services		1,000	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	Inflation
132	53022952 - 56100	General Supplies		1,500	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974	2,053	2,135	Inflation
133	53022952 - 56101	Safety Related Items		500	500	520	541	562	585	608	633	658	684	712	Inflation
134	53022952 - 56140	Facility Maintenance Supplies		24,700	24,700	25,688	26,716	27,784	28,896	30,051	31,253	32,504	33,804	35,156	Inflation
135		Subtotal Operating Expenses	\$	59,500	\$ 59,500	\$ 61,880	\$ 64,355	\$ 66,929	\$ 69,607	\$ 72,391	\$ 75,286	\$ 78,298	\$ 81,430	\$ 84,687	
136		Total Facilities Maintenance	\$	160,714	\$ 160,714	\$ 167,309	\$ 174,186	\$ 181,355	\$ 188,829	\$ 196,624	\$ 204,751	\$ 213,226	\$ 222,065	\$ 231,284	
137		Gross Revenue Requirement	\$	3,590,779	\$ 3,845,010	\$ 3,970,378	\$ 4,557,470	\$ 4,693,707	\$ 4,835,736	\$ 4,983,803	\$ 5,138,167	\$ 5,299,096	\$ 5,531,872	\$ 5,641,787	
Revenues															
138	53016541 - 42355	PERS Nonemployer Contribution	\$	(38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	None
139		Subtotal Intergovernmental	\$	(38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	\$ (38,588)	
140	53016542 - 44410	Tipping Fees	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None
141	53016542 - 44420	Vehicle Disposal Fees		-	-	-	-	-	-	-	-	-	-	-	None
142	53016542 - 44421	Motor Vehicle Tax - Landfill		(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	(47,200)	None
143	53016542 - 44470	Other Fees		-	-	-	-	-	-	-	-	-	-	-	None
144	53016542 - 44480	Late Fees		(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	(4,250)	None
145	53016542 - 44490	Landfill Maintenance Fees		-	-	-	-	-	-	-	-	-	-	-	None
146		Subtotal Charges for Services	\$	(51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	\$ (51,450)	
147	53016549 - 49400	Gain-loss on Sale of Fixed Asset	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None
148	53016549 - 49910	Bdgt'd Use of Unrest. Net Asset		-	-	-	-	-	-	-	-	-	-	-	None
149		Subtotal Non-Recurring Revenues	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
150		Total Solid Waste Fund Revenues	\$	(90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	\$ (90,038)	
151		Net Revenue Requirement	\$	3,500,741	\$ 3,754,972	\$ 3,880,340	\$ 4,467,432	\$ 4,603,669	\$ 4,745,698	\$ 4,893,765	\$ 5,048,129	\$ 5,209,058	\$ 5,441,834	\$ 5,551,749	

Notes:

A. Interest expense per client provided debt service schedule. See Schedule 3 for details.

B. Existing debt service includes principal payments for outstanding debt issue. See Schedule 3 for details.

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Proposed Rates - Solid Waste (Scenario 2 - Future Expansion)													
Line No.		Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	Net Revenue Requirement	\$	3,754,972	\$ 3,880,340	\$ 4,467,432	\$ 4,603,669	\$ 4,745,698	\$ 4,893,765	\$ 5,048,129	\$ 5,209,058	\$ 5,441,834	\$ 5,551,749	
2	Maintenance Fee Increase		4%	4%	4%	4%	4%	0%	0%	0%	0%	0%	
3													
4	Landfill Maintenance Fee	\$ 37.20	\$ 38.69	\$ 40.24	\$ 41.84	\$ 43.52	\$ 45.26	\$ 45.26	\$ 45.26	\$ 45.26	\$ 45.26	\$ 45.26	
5	Tipping Fees	% Increase	7%	7%	7%	7%	7%	6%	6%	6%	0%	0%	
6	General Refuse	\$ 334.03	\$ 357.41	\$ 382.43	\$ 409.20	\$ 437.84	\$ 468.49	\$ 496.60	\$ 526.40	\$ 557.98	\$ 557.98	\$ 557.98	
7	Batteries	\$ 785.54	840.53	899.37	962.33	1,029.69	1,101.77	1,167.88	1,237.95	1,312.23	1,312.23	1,312.23	
8	Scrap Metal	\$ 1,428.25	1,528.23	1,635.21	1,749.67	1,872.15	2,003.20	2,123.39	2,250.79	2,385.84	2,385.84	2,385.84	
9	Fish Waste	\$ 714.12	764.11	817.60	874.83	936.07	1,001.59	1,061.69	1,125.39	1,192.91	1,192.91	1,192.91	
10	Mud Gear	\$ 485.60	519.59	555.96	594.88	636.52	681.08	721.94	765.26	811.18	811.18	811.18	
11	Commercial Vehicles	\$ 1,222.58	1,308.16	1,399.73	1,497.71	1,602.55	1,714.73	1,817.61	1,926.67	2,042.27	2,042.27	2,042.27	
12	Sludge (WWTP)	\$ 334.03	357.41	382.43	409.20	437.84	468.49	496.60	526.40	557.98	557.98	557.98	
13	Loose General Refuse	\$ 16.61	\$ 17.77	\$ 19.01	\$ 20.34	\$ 21.76	\$ 23.28	\$ 24.68	\$ 26.16	\$ 27.73	\$ 27.73	\$ 27.73	
14	Trawl Nets	\$ 1,428.25	1,528.23	1,635.21	1,749.67	1,872.15	2,003.20	2,123.39	2,250.79	2,385.84	2,385.84	2,385.84	
15	Compacted General Refuse	\$ 32.70	\$ 34.99	\$ 37.44	\$ 40.06	\$ 42.86	\$ 45.86	\$ 48.61	\$ 51.53	\$ 54.62	\$ 54.62	\$ 54.62	
16	Batteries	\$ 451.09	482.67	516.46	552.61	591.29	632.68	670.64	710.88	753.53	753.53	753.53	
17	Scrap Metal	\$ 543.71	581.77	622.49	666.06	712.68	762.57	808.32	856.82	908.23	908.23	908.23	
18	Fish Waste	\$ 154.29	165.09	176.65	189.02	202.25	216.41	229.39	243.15	257.74	257.74	257.74	
19	Nets Compact Fee	\$ 368.54	394.34	421.94	451.48	483.08	516.90	547.91	580.78	615.63	615.63	615.63	
20	Minimum Fee General Refuse	\$ 37.07	\$ 39.66	\$ 42.44	\$ 45.41	\$ 48.59	\$ 51.99	\$ 55.11	\$ 58.42	\$ 61.93	\$ 61.93	\$ 61.93	
21	Batteries	\$ 53.55	57.30	61.31	65.60	70.19	75.10	79.61	84.39	89.45	89.45	89.45	
22	Scrap Metal	\$ 79.88	85.47	91.45	97.85	104.70	112.03	118.75	125.88	133.43	133.43	133.43	
23	Fish Waste	\$ 514.89	550.93	589.50	630.77	674.92	722.16	765.49	811.42	860.11	860.11	860.11	
24	Appliance w/ Refrigerant	\$ 75.00	80.25	85.87	91.88	98.31	105.19	111.50	118.19	125.28	125.28	125.28	
25	Equipment Charge	\$ 228.95	\$ 244.98	\$ 262.13	\$ 280.48	\$ 300.11	\$ 321.12	\$ 340.39	\$ 360.81	\$ 382.46	\$ 382.46	\$ 382.46	
26	Labor Straight Time	\$ 92.50	\$ 98.98	\$ 105.91	\$ 113.32	\$ 121.25	\$ 129.74	\$ 137.52	\$ 145.77	\$ 154.52	\$ 154.52	\$ 154.52	
27	Over Time	\$ 138.75	148.46	158.85	169.97	181.87	194.60	206.28	218.66	231.78	231.78	231.78	
28	Double Time	\$ 185.00	197.95	211.81	226.64	242.50	259.48	275.05	291.55	309.04	309.04	309.04	
29	Miscellaneous Fees Mixed Load	\$ 750.00	\$ 802.50	\$ 858.68	\$ 918.79	\$ 983.11	\$ 1,051.93	\$ 1,115.05	\$ 1,181.95	\$ 1,252.87	\$ 1,252.87	\$ 1,252.87	
Revenues													
30	Landfill Maintenance Fee	\$	501,396	\$ 521,452	\$ 542,310	\$ 564,003	\$ 586,563	\$ 586,563	\$ 586,563	\$ 586,563	\$ 586,563	\$ 586,563	
31	Tipping Fees General Refuse	\$	2,007,508	\$ 2,148,040	\$ 2,298,403	\$ 2,459,268	\$ 2,631,424	\$ 2,789,313	\$ 2,956,694	\$ 3,134,073	\$ 3,134,073	\$ 3,134,073	
32	Batteries		7,951	8,508	9,104	9,741	10,423	11,048	11,711	12,414	12,414	12,414	
33	Scrap Metal		248,200	265,574	284,164	304,056	325,340	344,860	365,551	387,484	387,484	387,484	
34	Fish Waste		51,142	54,722	58,552	62,651	67,036	71,059	75,322	79,841	79,841	79,841	
35	Mud Gear		11,878	12,709	13,599	14,551	15,569	17,494	18,544	18,544	18,544	18,544	
36	Commercial Vehicles		4,762	5,095	5,452	5,833	6,242	6,616	7,013	7,434	7,434	7,434	
37	Sludge (WWTP)		125,647	134,443	143,854	153,923	164,698	174,580	185,056	196,158	196,158	196,158	
38	Loose General Refuse	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
39	Trawl Nets		111,561	119,370	127,726	136,667	146,234	155,007	164,308	174,166	174,166	174,166	
40	Compacted General Refuse	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41	Batteries		-	-	-	-	-	-	-	-	-	-	
42	Scrap Metal		-	-	-	-	-	-	-	-	-	-	
43	Fish Waste		-	-	-	-	-	-	-	-	-	-	
44	Nets Compact Fee		14,606	15,629	16,723	17,893	19,146	20,295	21,512	22,803	22,803	22,803	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Proposed Rates - Solid Waste (Scenario 2 - Future Expansion)												
Line No.	Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
<u>Minimum Fee</u>												
45	General Refuse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46	Batteries	-	-	-	-	-	-	-	-	-	-	
47	Scrap Metal	-	-	-	-	-	-	-	-	-	-	
48	Fish Waste	-	-	-	-	-	-	-	-	-	-	
49	Appliance w/ Refrigerant	6,821	7,299	7,810	8,356	8,941	9,478	10,046	10,649	10,649	10,649	
<u>Equipment</u>												
50	Equipment Charge	\$ 172,711	\$ 184,802	\$ 197,738	\$ 211,578	\$ 226,390	\$ 239,975	\$ 254,371	\$ 269,634	\$ 269,634	\$ 269,634	
<u>Labor</u>												
51	Straight Time	\$ 69,583	\$ 74,455	\$ 79,664	\$ 85,239	\$ 91,207	\$ 96,677	\$ 102,476	\$ 108,628	\$ 108,628	\$ 108,628	
52	Over Time	-	-	-	-	-	-	-	-	-	-	
53	Double Time	-	-	-	-	-	-	-	-	-	-	
<u>Miscellaneous Fees</u>												
54	Mixed Load	\$ 392,423	\$ 419,895	\$ 449,288	\$ 480,741	\$ 514,394	\$ 545,259	\$ 577,974	\$ 612,653	\$ 612,653	\$ 612,653	
55	Total Solid Waste Revenues	\$ 3,726,189	\$ 3,971,994	\$ 4,234,387	\$ 4,514,500	\$ 4,813,606	\$ 5,067,232	\$ 5,336,091	\$ 5,621,044	\$ 5,621,044	\$ 5,621,044	
56	Net Revenue Requirement	\$ 3,754,972	\$ 3,880,340	\$ 4,467,432	\$ 4,603,669	\$ 4,745,698	\$ 4,893,765	\$ 5,048,129	\$ 5,209,058	\$ 5,441,834	\$ 5,551,749	
57	<u>Over/(Under) Recovery</u>	<u>\$ (28,783)</u>	<u>\$ 91,653</u>	<u>\$ (233,045)</u>	<u>\$ (89,169)</u>	<u>\$ 67,908</u>	<u>\$ 173,468</u>	<u>\$ 287,962</u>	<u>\$ 411,986</u>	<u>\$ 179,211</u>	<u>\$ 69,295</u>	
58	<u>Cumulative Over/(Under) Recovery</u>	<u>\$ (28,783)</u>	<u>\$ 62,870</u>	<u>\$ (170,174)</u>	<u>\$ (259,343)</u>	<u>\$ (191,435)</u>	<u>\$ (17,967)</u>	<u>\$ 269,995</u>	<u>\$ 681,981</u>	<u>\$ 861,191</u>	<u>\$ 930,487</u>	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Reserves - Solid Waste (Scenario 2 - Future Expansion)												
Line No.		Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035	Notes
1	(I)	Solid Waste Utility Reserve Fund										
2		\$10,480,295	\$5,186,512	\$5,278,165	\$5,045,121	\$4,955,952	\$5,023,860	\$5,197,328	\$5,485,290	\$5,897,276	\$6,076,486	A
3		Additions:										
4												
5												
6												
7												
8												
9												
10												
11												
12												
13	(II)	Landfill Closure/Post-Closure Restricted Reserve Fund										
14		\$ -	\$ 5,290,000	\$ 5,580,000	\$ 5,870,000	\$ 6,160,000	\$ 6,450,000	\$ 6,740,000	\$ 7,030,000	\$ 7,320,000	\$ 7,610,000	
15		Additions:										
16		\$ 5,290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	B
17												
18												
19												
20												

Notes:

A. Reserve balance as of 3/20/2025 per client email.

B. Contributions come from budgeted line item for Landfill Closure/Post-Closure. See Schedule 5, line 42.

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric
Test Year Electric

Line No.	Org	Object	Account Description	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Adjustments	Test Year
Expenses											
1			Electric Administration Expense								
2	50024051	51100	Salaries and Wages	\$399,768	\$409,096	\$479,276	\$415,823	\$545,443	\$571,953		\$571,953
3	50024051	51200	Temporary Employees	\$1,775	\$10,599	\$30,277	\$4,574	\$5,940	\$5,940		\$5,940
4	50024051	51300	Overtime	\$5,625	\$4,865	\$3,741	\$1,407	\$2,215	\$2,179		\$2,179
5	50024051	52100	Health Insurance Benefit	\$104,396	\$132,243	\$142,687	\$141,411	\$169,309	\$182,290		\$182,290
6	50024051	52200	FICA & Medicare Emplr Match	\$30,447	\$32,156	\$39,296	\$31,835	\$41,827	\$43,974		\$43,974
7	50024051	52300	PERS Employer Contribution	\$173,475	-\$138,866	-\$162,811	\$84,077	\$140,998	\$155,851		\$155,851
8	50024051	52400	Unemployment Insurance	\$1,917	\$2,138	\$2,455	\$2,194	\$2,426	\$2,479		\$2,479
9	50024051	52500	Workers Compensation	\$7,606	\$6,526	\$6,533	\$5,763	\$8,413	\$7,263		\$7,263
10	50024051	52900	Other Employee Benefits	\$409	\$80	\$213	\$631	\$845	\$845		\$845
			Subtotal Electric Administration Personnel Expense	\$725,418	\$458,837	\$541,667	\$687,714	\$917,416	\$972,774	\$0	\$972,774
11											
12			Electric Administration Operational Expense								
13	50024052	53230	Legal Services	\$113	\$0	\$5,935	\$110	\$2,000	\$2,500		\$2,500
14	50024052	53240	Engineering/Architectural Svcs	\$1,853	\$2,931	\$1,555	\$206	\$5,000	\$5,000		\$5,000
15	50024052	53260	Training Services	\$1,258	\$619	\$1,064	\$184	\$2,250	\$2,000		\$2,000
16	50024052	53264	Education Reimbursement	\$843	\$0	\$0	\$0	\$1,500	\$1,500		\$1,500
17	50024052	53300	Other Professional Svcs	\$57,469	\$429	\$1,389	\$39,264	\$38,000	\$66,000		\$66,000
18	50024052	53410	Software / Hardware Support	\$37,777	\$23,824	\$26,256	\$42,634	\$36,247	\$42,300		\$42,300
19	50024052	54110	Water / Sewerage	\$994	\$986	\$1,063	\$1,089	\$1,500	\$1,500		\$1,500
20	50024052	54210	Solid Waste	\$1,917	\$1,761	\$1,874	\$3,416	\$3,900	\$3,900		\$3,900
21	50024052	54230	Custodial Services/Supplies	\$5,036	\$6,680	\$6,043	\$5,962	\$6,100	\$6,500		\$6,500
22	50024052	54300	Repair/Maintenance Services	\$769	\$797	\$760	\$1,205	\$1,000	\$1,000		\$1,000
23	50024052	55200	General Insurance	\$194,342	\$211,019	\$225,530	\$292,581	\$394,078	\$385,829		\$385,829
24	50024052	55310	Telephone / Fax/TV	\$4,490	\$4,299	\$4,361	\$1,369	\$4,500	\$4,500		\$4,500
25	50024052	55320	Network / Internet	\$13,202	\$23,220	\$22,928	\$23,419	\$23,520	\$23,520		\$23,520
26	50024052	55901	Advertising	\$625	\$409	\$0	\$0	\$530	\$1,000		\$1,000
27	50024052	55903	Travel and Related Costs	\$0	\$0	\$0	\$5,378	\$6,000	\$6,000		\$6,000
28	50024052	55904	Banking / Credit Card Fees	\$24,357	\$28,548	\$32,870	\$35,593	\$30,000	\$30,000		\$30,000
29	50024052	55905	Postal Services	\$2,773	\$2,350	\$2,285	\$1,759	\$2,123	\$2,000		\$2,000
30	50024052	55906	Membership Dues	\$10,220	\$8,988	\$10,878	\$11,262	\$11,000	\$12,250		\$12,250
31	50024052	55908	Employee Moving Costs	\$0	\$0	\$0	\$0	\$0	\$7,000		\$7,000
32	50024052	55999	Other	\$0	\$31	\$0	\$0	\$0	\$0		\$0
33	50024052	56100	General Supplies	\$155	\$19	\$810	\$409	\$800	\$500		\$500
34	50024052	56120	Office Supplies	\$1,018	\$1,306	\$1,868	\$1,284	\$2,186	\$1,800		\$1,800
35	50024052	56140	Facility Management Supplies	\$56	\$0	\$9	\$0	\$0	\$0		\$0
36	50024052	56150	Computer Hardware / Software	\$1,842	\$11,033	\$26,271	\$13,107	\$39,320	\$38,210		\$38,210
37	50024052	56160	Uniforms						\$500		\$500
38	50024052	56220	Electricity	\$15,079	\$15,875	\$12,089	\$13,666	\$15,000	\$15,000		\$15,000
39	50024052	56240	Heating Oil	\$6,439	\$11,717	\$11,221	\$12,810	\$9,100	\$9,250		\$9,250
40	50024052	56260	Gasoline for Vehicles	\$359	\$218	\$316	\$331	\$900	\$500		\$500
41	50024052	56320	Business Meals	\$0	\$0	\$0	\$178	\$318	\$500		\$500
42	50024052	56330	Food/Bev/Related Emp Apprctn	\$1,067	\$1,391	\$2,471	\$1,780	\$2,100	\$4,000		\$4,000
43	50024052	56400	Books and Periodicals	\$527	\$629	\$474	-\$72	\$450	\$450		\$450
			Subtotal Electric Administration Operational Expense	\$384,580	\$359,079	\$400,320	\$508,925	\$639,422	\$675,009	\$0	\$675,009
44											
45			Total Electric Administrative Expense	\$1,109,998	\$817,916	\$941,987	\$1,196,639	\$1,556,838	\$1,647,783	\$0	\$1,647,783
46											
47	50024151	51100	Salaries and Wages	\$735,927	\$699,953	\$747,712	\$841,910	\$997,549	\$1,043,156		\$1,043,156
48	50024151	51300	Overtime	\$56,221	\$60,915	\$60,809	\$63,477	\$45,000	\$50,000		\$50,000
49	50024151	52100	Health Insurance Benefit	\$200,217	\$229,564	\$241,278	\$241,641	\$339,674	\$363,454		\$363,454
50	50024151	52200	FICA & Medicare Emplr Match	\$60,786	\$58,284	\$61,832	\$69,546	\$79,757	\$83,627		\$83,627
51	50024151	52300	PERS Employer Contribution	\$341,157	-\$186,582	-\$286,791	\$186,042	\$268,468	\$297,556		\$297,556
52	50024151	52400	Unemployment Insurance	\$4,024	\$4,116	\$4,308	\$4,280	\$4,736	\$4,937		\$4,937
53	50024151	52500	Workers Compensation	\$23,269	\$16,225	\$14,798	\$13,637	\$32,406	\$25,645		\$25,645
54	50024151	52900	Other Employee Benefits	\$3,613	\$2,218	\$2,370	\$2,966	\$6,599	\$6,472		\$6,472
55			Subtotal Production Personnel	\$1,425,214	\$884,693	\$846,316	\$1,423,499	\$1,774,189	\$1,874,847	\$0	\$1,874,847
56			Production Operational Expense								
57	50024152	53240	Engineering/Architectural Svcs	\$0	\$0	\$0	\$6,350	\$2,500	\$2,500		\$2,500
58	50024152	53260	Training Services	\$0	\$4,249	\$3,447	\$9,732	\$7,500	\$14,200		\$14,200
59	50024152	53264	Educational Reimbursement	\$0	\$0	\$0	\$0	\$0	\$8,000		\$8,000
60	50024152	53300	Other Professional Svcs	\$21,200	\$94,596	\$47,128	\$76,667	\$59,898	\$78,000		\$78,000
61	50024152	53410	Software / Hardware Support	\$11,563	\$12,194	\$1,233	\$1,282	\$2,000	\$6,400		\$6,400
62	50024152	53420	Sampling / Testing	\$4,656	\$781	\$2,809	\$2,286	\$5,000	\$9,000		\$9,000
63	50024152	53490	Other Technical Services	\$4,730	\$4,690	\$3,000	\$0	\$10,000	\$5,000		\$5,000
64	50024152	54110	Water / Sewerage	\$1,082	\$1,020	\$822	\$876	\$1,400	\$1,800		\$1,800
65	50024152	54210	Solid Waste	\$5,110	\$8,965	\$3,963	\$12,498	\$9,000	\$5,000		\$5,000
66	50024152	54230	Custodial Services/Supplies	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600	\$0		\$0
67	50024152	54300	Repair/Maintenance Services	\$154,071	\$117,265	\$107,331	\$35,677	\$155,000	\$155,000		\$155,000
68	50024152	55310	Telephone / Fax/TV	\$7,104	\$6,103	\$6,027	\$5,101	\$8,000	\$9,000		\$9,000
69	50024152	55330	Radio	\$0	\$0	\$0	\$0	\$1,500	\$1,500		\$1,500
70	50024152	55903	Travel and Related Costs	\$2,147	\$11,505	\$7,101	\$3,552	\$10,000	\$10,000		\$10,000
71	50024152	55906	Membership Dues	\$0	\$0	\$0	\$0	\$500	\$0		\$0
72	50024152	55907	Permit Fees	\$36,589	\$33,624	\$29,745	\$61,885	\$75,000	\$75,000		\$75,000
73	50024152	56100	General Supplies	\$263,751	\$412,056	\$197,157	\$407,118	\$375,000	\$395,000		\$395,000
74	50024152	56101	Safety Related Items	\$20,036	\$2,850	\$1,862	\$2,477	\$5,000	\$5,000		\$5,000
75	50024152	56120	Office Supplies	\$984	\$1,087	\$128	\$163	\$3,000	\$3,000		\$3,000
76	50024152	56150	Computer Hardware / Software	\$17,707	\$21,201	\$6,991	\$13,384	\$35,000	\$16,000		\$16,000
77	50024152	56160	Uniforms	\$0	\$0	\$0	\$776	\$1,000	\$1,000		\$1,000
78	50024152	56230	Propane	\$556	\$305	\$139	\$193	\$1,000	\$500		\$500
79	50024152	56240	Heating Oil	\$0	\$0	\$0	\$14,239	\$0	\$0		\$0
80	50024152	56260	Gasoline for Vehicles	\$1,302	\$1,941	\$265	\$387	\$2,000	\$1,000		\$1,000
81	50024152	56270	Diesel for Equipment	\$0	\$128	\$0	\$0	\$100	\$0		\$0
82	50024152	56320	Business Meals	\$0	\$0	\$0	\$0	\$0	\$0		\$0

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric
Test Year Electric

Line No.	Org	Object	Account Description	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Adjustments	Test Year
83		50024152	56330 Food/Bev/Related Emp Apprctn	\$1,882	\$1,505	\$160	\$634	\$1,000	\$1,000		\$1,000
84		50024152	56500 Generator Fuel - Diesel	\$5,377,519	\$10,034,793	\$10,824,576	\$10,067,400	\$11,900,000	\$9,500,000		\$9,500,000
85			Subtotal Production Operational Expense	\$5,941,589	\$10,780,458	\$11,253,484	\$10,732,277	\$12,679,998	\$10,302,900	\$0	\$10,302,900
							\$664,877		\$0		
86			Electric Line R&M Personnel Expense								
87	50024251	51100	Salaries and Wages	\$227,008	\$222,472	\$100,569	\$75,330	\$647,493	\$737,540		\$737,540
88	50024251	51300	Overtime	\$19,465	\$21,219	\$4,643	\$4,083	\$30,000	\$22,500		\$22,500
89	50024251	52100	Health Insurance Benefit	\$57,356	\$71,889	\$34,349	\$25,824	\$193,846	\$169,358		\$169,358
90	50024251	52200	FICA & Medicare Emplr Match	\$19,008	\$18,642	\$8,045	\$6,071	\$51,825	\$53,983		\$53,983
91	50024251	52300	PERS Employer Contribution	\$108,791	-\$68,022	-\$105,123	\$11,331	\$178,380	\$211,931		\$211,931
92	50024251	52400	Unemployment Insurance	\$1,283	\$1,054	\$613	\$266	\$2,709	\$2,301		\$2,301
93	50024251	52500	Workers Compensation	\$7,900	\$5,249	\$2,012	\$1,133	\$20,460	\$17,663		\$17,663
94	50024251	52900	Other Employee Benefits	\$871	\$40	\$190	\$196	\$3,676	\$3,118		\$3,118
95			Total Electric Line R&M Personnel Expense	\$441,682	\$272,543	\$45,298	\$124,235	\$1,128,389	\$1,218,394	\$0	\$1,218,394
96			Electric Line R&M Operational Expense								
97	50024252	53240	Engineering/Architectural Svcs	\$9,053	\$0	\$0	\$0	\$6,000	\$6,000		\$6,000
98	50024252	53260	Training Services	\$1,100	\$0	\$550	\$0	\$3,100	\$3,100		\$3,100
99	50024252	53300	Other Professional Svcs	\$0	\$210,326	\$655,010	\$1,347,434	\$1,000,000	\$1,750,000	-\$1,150,000	\$600,000
100	50024252	53410	Software / Hardware Support	\$1,173	\$1,233	\$2,658	\$1,282	\$3,200	\$2,900		\$2,900
101	50024252	53420	Sampling / Testing	\$0	\$0	\$0	\$0	\$5,000	\$6,500		\$6,500
102	50024252	54210	Solid Waste	\$642	\$4,728	\$6,341	\$5,240	\$6,000	\$10,000		\$10,000
103	50024252	54300	Repair/Maintenance Services	\$28,304	\$15,037	\$9,140	\$169	\$2,000	\$10,000		\$10,000
104	50024252	54420	Equipment Rental	\$1,040	\$0	\$0	\$0	\$1,200	\$15,000		\$15,000
105	50024252	54500	Construction Services	\$13,000	\$44,497	\$1,500	\$0	\$15,000	\$5,000		\$5,000
106	50024252	55310	Telephone / Fax/TV	\$4,269	\$4,280	\$4,220	\$8,121	\$5,000	\$10,000		\$10,000
107	50024252	55330	Radio	\$0	\$0	\$0	\$0	\$2,500	\$2,500		\$2,500
108	50024252	55901	Advertising	\$325	\$250	\$135	\$0	\$250	\$500		\$500
109	50024252	55903	Travel and Related Costs	\$0	\$0	\$0	\$0	\$0	\$6,500		\$6,500
110	50024252	55908	Employee Moving Costs	\$0	\$0	\$0	\$0	\$7,000	\$7,000		\$7,000
111	50024252	56100	General Supplies	\$99,100	\$167,394	\$102,157	\$161,092	\$250,000	\$275,000		\$275,000
112	50024252	56101	Safety Related Items	\$2,965	\$10,533	\$3,577	\$5,071	\$4,000	\$4,000		\$4,000
113	50024252	56110	Sand / Gravel / Rock	\$15,415	\$2,560	\$1,466	\$9,597	\$12,000	\$15,000		\$15,000
114	50024252	56120	Office Supplies	\$56	\$0	\$0	\$125	\$250	\$250		\$250
115	50024252	56130	Machinery/ Vehicle Parts	\$0	\$56	\$0	\$0	\$0	\$0		\$0
116	50024252	56150	Computer Hardware / Software	\$199	\$99	\$0	\$1,681	\$4,000	\$12,600		\$12,600
117	50024252	56160	Uniforms	\$0	\$0	\$0	\$1,156	\$2,500	\$2,500		\$2,500
118	50024252	56220	Electricity	\$1,719	\$1,539	\$964	\$1,064	\$1,200	\$1,200		\$1,200
119	50024252	56230	Propane	\$290	\$50	\$139	\$50	\$400	\$400		\$400
120	50024252	56260	Gasoline for Vehicles	\$3,085	\$6,846	\$5,749	\$6,552	\$5,200	\$8,500		\$8,500
121	50024252	56270	Diesel for Equipment	\$1,490	\$1,764	\$1,731	\$1,261	\$4,000	\$4,000		\$4,000
122	50024252	56320	Business Meals	\$0	\$200	\$0	\$0	\$0	\$0		\$0
123	50024252	56330	Food/Bev/Related Emp Apprctn	\$68	\$0	\$0	\$27	\$200	\$400		\$400
124	50024252	56400	Books and Periodicals	\$489	\$0	\$465	\$0	\$500	\$500		\$500
125			Electric Line R&M Operational Expense Total	\$183,782	\$471,392	\$795,802	\$1,549,924	\$1,340,500	\$2,159,350	-\$1,150,000	\$1,009,350
126			Electric Vehicle Maintenance Expense								
127	50022851	51100	Salaries and Wages	\$16,346	\$18,935	\$14,838	\$16,333	\$32,794	\$34,349		\$34,349
128	50022851	51300	Overtime	\$0	\$2	\$61	\$0	\$960	\$960		\$960
129	50022851	52100	Health Insurance Benefit	\$4,528	\$6,759	\$3,486	\$6,652	\$10,244	\$10,962		\$10,962
130	50022851	52200	FICA & Medicare Emplr Match	\$1,250	\$1,449	\$1,140	\$1,250	\$2,581	\$2,699		\$2,699
131	50022851	52300	PERS Employer Contribution	\$6,903	\$42,129	-\$10,075	\$3,264	\$8,658	\$9,506		\$9,506
132	50022851	52400	Unemployment Insurance	\$107	\$89	\$74	\$75	\$144	\$150		\$150
133	50022851	52500	Workers Compensation	\$525	\$482	\$363	\$375	\$837	\$723		\$723
134	50022851	52900	Other Employee Benefits	\$34	\$0	\$17	\$46	\$162	\$162		\$162
135	50022852	54300	Repair/Maintenance Services	\$0	\$213	\$0	\$0	\$2,000	\$92,000		\$92,000
136	50022852	56100	General Supplies	\$14	\$0	\$4	\$5	\$500	\$500		\$500
137	50022852	56130	Machinery / Vehicle Parts	\$7,107	\$11,231	\$10,404	\$6,724	\$11,500	\$11,500		\$11,500
138			Electric Vehicle Maintenance Expense Total	\$36,814	\$81,289	\$20,312	\$34,723	\$70,380	\$163,511	\$0	\$163,511
139			Electric Facilities Maintenance Expense								
140	50022951	51100	Salaries and Wages	\$32,519	\$32,628	\$26,204	\$30,916	\$48,942	\$52,249		\$52,249
141	50022951	51200	Temporary Employees	\$226	\$404	\$241	\$263	\$0	\$0		\$0
142	50022951	51300	Overtime	\$424	\$735	\$777	\$142	\$1,118	\$1,903		\$1,903
143	50022951	52100	Health Insurance Benefit	\$9,984	\$11,522	\$9,235	\$10,100	\$16,786	\$18,468		\$18,468
144	50022951	52200	FICA & Medicare Emplr Match	\$2,538	\$2,583	\$2,083	\$2,396	\$3,836	\$4,143		\$4,143
145	50022951	52300	PERS Employer Contribution	\$14,210	-\$8,295	-\$14,712	\$6,077	\$12,948	\$14,482		\$14,482
146	50022951	52400	Unemployment Insurance	\$170	\$161	\$99	\$155	\$235	\$251		\$251
147	50022951	52500	Workers Compensation	\$1,561	\$1,182	\$855	\$770	\$1,489	\$1,209		\$1,209
148	50022951	52900	Other Employee Benefits	\$95	\$0	\$26	\$99	\$276	\$269		\$269
149	50022952	53300	Other Professional	\$135	\$5,167	\$5,754	\$4,791	\$35,000	\$5,000		\$5,000
150	50022952	53420	Sampling / Testing	\$0	\$0	\$0	\$0	\$0	\$0		\$0
151	50022952	54300	Repair/Maintenance Services	\$10,640	\$9,001	\$23,945	\$1,215	\$40,500	\$40,500		\$40,500
152	50022952	54500	Construction Services	\$0	\$0	\$0	\$0	\$5,000	\$5,000		\$5,000
153	50022952	56100	General Supplies	\$720	\$0	\$58	\$370	\$4,000	\$4,000		\$4,000
154	50022952	56101	Safety Related Items	\$44	\$0	\$0	\$0	\$1,000	\$1,000		\$1,000
155	50022952	56140	Facility Maintenance Supplies	\$12,027	\$9,949	\$14,010	\$10,688	\$10,000	\$10,000		\$10,000
156			Electric Facility Maintenance Expense Total	\$85,293	\$65,037	\$68,575	\$67,983	\$181,130	\$158,474	\$0	\$158,474
157			Total Operational and Maintenance Expenses	\$9,224,372	\$13,373,328	\$13,971,774	\$15,129,279	\$18,731,424	\$17,525,259		\$16,375,259
158			ACFR Operational and Maintenance Expense	\$9,557,677	\$13,504,965	\$14,116,792					
				3.61%	0.98%	1.04%					
159			Other Expenses								
160	50029854	59940	Capital from Cash	\$681,947	-\$173,209	\$1,135,266	\$1,187,981	\$0	\$7,091,916	-\$7,051,595	\$40,321
161			Principal Payments	\$1,390,000	\$1,410,000	\$1,445,000	\$1,480,000	\$1,580,000	\$1,470,000		\$1,470,000
162	50024054	59100	Interest Payment	\$886,525	\$866,719	\$830,369	\$791,513	\$735,700	\$783,649		\$783,649
163	50024054	59400	Issuance Cost	\$35,956	\$115,548	\$0	\$0	\$0	\$0		\$0
164			Other Expenses	\$2,994,428	\$2,219,058	\$3,410,635	\$3,459,494	\$2,315,700	\$9,345,565	-\$7,051,595	\$2,293,970

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric
Test Year Electric

Line No.	Org	Object	Account Description	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	Adjustments	Test Year
165			Other Revenues								
166			Intergovernmental Revenues	-\$672,320	-\$124,139	\$20,022	\$0	\$0	\$0		\$0
167			Contributions in Aid of Construction	-\$7,650	-\$150,000	-\$24,954	\$0	\$0	\$0		\$0
168			Transfers	\$0	-\$2,860,000	-\$2,860,000	\$0	\$0	\$0		\$0
169			Interest Income	-\$913	-\$1,894	-\$68,134	-\$23,647	-\$23,647	\$0		\$0
170			PERS Nonemployer Contribution	-\$292,039	-\$112,249	\$39,078	\$0	-\$101,029	-\$101,029		-\$101,029
171			Other Services	-\$4,361	\$4,291	-\$19,532	-\$5,498	-\$19,500	-\$19,500		-\$19,500
172			Late Fees	-\$5,829	-\$18,025	-\$7,725	-\$9,030	-\$7,700	-\$19,500		-\$19,500
173			Total Other Revenues	-\$983,112	-\$3,262,016	-\$2,921,245	-\$38,176	-\$151,876	-\$140,029	\$0	-\$140,029
174			Revenue Requirement	\$11,235,688	\$12,330,370	\$14,461,164	\$18,550,597	\$20,895,248	\$26,730,795	-\$8,201,595	\$18,529,200
175			Electric Revenues	\$12,788,660	\$17,862,572	\$19,373,030	\$18,666,004	\$17,904,950	\$18,480,200		\$18,480,200
176			Over (Under) Collections	\$1,552,972	\$5,532,202	\$4,911,866	\$115,407	-\$2,990,298	-\$8,250,595		-\$49,000

Appendix A-3: Electric Financial Schedules

City of Unalaska, AK Cost of Service and Rate Design Study - Electric Current Debt - Electric																
Line No.	Project Description	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	2015 General Obligation/Refunding Bond															
2	Debt Service															
3	Payment - Interest	\$768,125	\$744,844	\$718,994	\$691,138	\$646,825	\$706,649	\$554,750	\$491,875	\$425,875	\$356,500	\$283,625	\$207,125	\$127,000	\$43,000	\$0
4	Payment - Principal	\$1,085,000	\$1,105,000	\$1,130,000	\$1,155,000	\$1,195,000	\$1,080,000	\$1,230,000	\$1,285,000	\$1,355,000	\$1,420,000	\$1,495,000	\$1,565,000	\$1,640,000	\$1,720,000	\$0
5	Payment - Total	\$1,853,125	\$1,849,844	\$1,848,994	\$1,846,138	\$1,841,825	\$1,786,649	\$1,784,750	\$1,776,875	\$1,780,875	\$1,776,500	\$1,778,625	\$1,772,125	\$1,767,000	\$1,763,000	\$0
6	2020 Revenue Refunding Bond															
7	Debt Service															
8	Payment - Interest	\$118,400	\$121,875	\$111,375	\$100,375	\$88,875	\$77,000	\$64,500	\$51,125	\$37,250	\$22,875	\$7,750	\$0	\$0	\$0	\$0
9	Payment - Principal	\$205,000	\$205,000	\$215,000	\$225,000	\$235,000	\$240,000	\$260,000	\$275,000	\$280,000	\$295,000	\$310,000	\$0	\$0	\$0	\$0
10	Payment - Total	\$323,400	\$326,875	\$326,375	\$325,375	\$323,875	\$317,000	\$324,500	\$326,125	\$317,250	\$317,875	\$317,750	\$0	\$0	\$0	\$0
11	2020-12 Resolution - General Fund to Electric Fund															
12	Debt Service															
13	Payment - Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Payment - Principal	\$100,000	\$100,000	\$100,000	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$0
15	Payment - Total	\$100,000	\$100,000	\$100,000	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$0
16	Total Outstanding Debt															
17	Payment - Interest	\$886,525	\$866,719	\$830,369	\$791,513	\$735,700	\$783,649	\$619,250	\$543,000	\$463,125	\$379,375	\$291,375	\$207,125	\$127,000	\$43,000	\$0
18	Payment - Principal	\$1,390,000	\$1,410,000	\$1,445,000	\$1,480,000	\$1,580,000	\$1,470,000	\$1,640,000	\$1,710,000	\$1,785,000	\$1,865,000	\$1,955,000	\$1,715,000	\$1,790,000	\$1,720,000	\$0
19	Total Outstanding Debt Service	\$2,276,525	\$2,276,719	\$2,275,369	\$2,271,513	\$2,315,700	\$2,253,649	\$2,259,250	\$2,253,000	\$2,248,125	\$2,244,375	\$2,246,375	\$1,922,125	\$1,917,000	\$1,763,000	\$0

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric
Capital Improvement Updated - Electric

Line No.	Project Description	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035
1	Proprietary Project										
2	Electric Energy Storage System	\$2,750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Electrical Breakers Maintenance and Service	\$0	\$234,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Electrical Distribution Equipment Replacement	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
5	Engine Control Upgrades	\$26,250	\$575,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Generator Sets Rebuild	\$215,000	\$215,000	\$973,000	\$565,000	\$0	\$0	\$0	\$0	\$0	\$0
7	Pyramid Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Subtransmission Upgrades	\$3,600,666	\$3,600,666	\$3,600,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Wind Energy Development	\$0	\$6,509,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total	\$7,091,916	\$11,634,323	\$5,073,667	\$1,065,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
11	External Project	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
12	Electric Energy Storage System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Electrical Breakers Maintenance and Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Electrical Distribution Equipment Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Engine Control Upgrades	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Generator Sets Rebuild	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Pyramid Electric Plant	\$0	\$500,000	\$106,852,796	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Subtransmission Upgrades	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Wind Energy Development	\$0	\$26,038,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total	\$2,675,000	\$26,538,630	\$106,852,796	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Unalaska, AK Cost of Service and Rate Design Study - Electric Revenue Requirement Forecast - Electric														
Line No.	Org	Object	Description	Test Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	Escalation Factor
1			Electric Administration Expense											
2	50024051	51100	Salaries and Wages	\$571,953	\$591,971	\$612,690	\$634,135	\$656,329	\$679,301	\$703,076	\$727,684	\$753,153	\$779,513	Exempt Labor
3	50024051	51200	Temporary Employees	\$5,940	\$6,148	\$6,363	\$6,586	\$6,816	\$7,055	\$7,302	\$7,557	\$7,822	\$8,096	Exempt Labor
4	50024051	51300	Overtime	\$2,179	\$2,255	\$2,334	\$2,416	\$2,500	\$2,588	\$2,679	\$2,772	\$2,869	\$2,970	Exempt Labor
5	50024051	52100	Health Insurance Benefit	\$182,290	\$187,759	\$193,391	\$199,193	\$205,169	\$211,324	\$217,664	\$224,194	\$230,920	\$237,847	Benefits
6	50024051	52200	FICA & Medicare Emplr Match	\$43,974	\$45,293	\$46,652	\$48,055	\$49,493	\$50,978	\$52,507	\$54,082	\$55,705	\$57,376	Benefits
7	50024051	52300	PERS Employer Contribution	\$155,851	\$160,527	\$165,342	\$170,303	\$175,412	\$180,674	\$186,094	\$191,677	\$197,427	\$203,350	Benefits
8	50024051	52400	Unemployment Insurance	\$2,479	\$2,553	\$2,630	\$2,709	\$2,790	\$2,874	\$2,960	\$3,049	\$3,140	\$3,235	Benefits
9	50024051	52500	Workers Compensation	\$7,263	\$7,481	\$7,705	\$7,936	\$8,175	\$8,420	\$8,672	\$8,933	\$9,201	\$9,477	Benefits
10	50024051	52900	Other Employee Benefits	\$845	\$870	\$896	\$923	\$951	\$980	\$1,009	\$1,039	\$1,070	\$1,103	Benefits
11			Subtotal Electric Administration Personnel Expense	\$972,774	\$1,004,858	\$1,038,005	\$1,072,252	\$1,107,636	\$1,144,193	\$1,181,963	\$1,220,988	\$1,261,307	\$1,302,966	
12			Electric Administration Operational Expense											
13	50024052	53230	Legal Services	\$2,500	\$2,600	\$2,704	\$2,812	\$2,925	\$3,042	\$3,163	\$3,290	\$3,421	\$3,558	Inflation
14	50024052	53240	Engineering/Architectural Svs	\$5,000	\$5,100	\$5,208	\$5,316	\$5,429	\$5,546	\$5,667	\$5,792	\$5,921	\$6,054	Inflation
15	50024052	53260	Training Services	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340	\$2,433	\$2,531	\$2,632	\$2,737	\$2,847	Inflation
16	50024052	53264	Education Reimbursement	\$1,500	\$1,560	\$1,622	\$1,687	\$1,755	\$1,825	\$1,898	\$1,974	\$2,053	\$2,135	Inflation
17	50024052	53300	Other Professional Svs	\$66,000	\$68,640	\$71,386	\$74,241	\$77,211	\$80,299	\$83,511	\$86,851	\$90,326	\$93,939	Inflation
18	50024052	53410	Software / Hardware Support	\$42,300	\$43,992	\$45,752	\$47,582	\$49,485	\$51,464	\$53,523	\$55,664	\$57,890	\$60,206	Inflation
19	50024052	54110	Water / Sewerage	\$1,500	\$1,560	\$1,622	\$1,687	\$1,755	\$1,825	\$1,898	\$1,974	\$2,053	\$2,135	Inflation
20	50024052	54210	Solid Waste	\$3,900	\$4,056	\$4,218	\$4,387	\$4,562	\$4,745	\$4,935	\$5,132	\$5,337	\$5,551	Inflation
21	50024052	54230	Custodial Services/Supplies	\$6,500	\$6,760	\$7,030	\$7,312	\$7,604	\$7,908	\$8,225	\$8,554	\$8,896	\$9,252	Inflation
22	50024052	54300	Repair/Maintenance Services	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170	\$1,217	\$1,265	\$1,316	\$1,369	\$1,423	Inflation
23	50024052	55200	General Insurance	\$385,829	\$401,262	\$417,313	\$434,005	\$451,365	\$469,420	\$488,197	\$507,725	\$528,034	\$549,155	Inflation
24	50024052	55310	Telephone / Fax/TV	\$4,500	\$4,680	\$4,867	\$5,062	\$5,264	\$5,475	\$5,694	\$5,922	\$6,159	\$6,405	Inflation
25	50024052	55320	Network / Internet	\$23,520	\$24,641	\$25,439	\$26,457	\$27,515	\$28,616	\$29,760	\$30,951	\$32,189	\$33,476	Inflation
26	50024052	55901	Advertising	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170	\$1,217	\$1,265	\$1,316	\$1,369	\$1,423	Inflation
27	50024052	55903	Travel and Related Costs	\$6,000	\$6,240	\$6,490	\$6,749	\$7,019	\$7,300	\$7,592	\$7,896	\$8,211	\$8,540	Inflation
28	50024052	55904	Banking / Credit Card Fees	\$30,000	\$31,200	\$32,448	\$33,746	\$35,096	\$36,500	\$37,960	\$39,478	\$41,057	\$42,699	Inflation
29	50024052	55905	Postal Services	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340	\$2,433	\$2,531	\$2,632	\$2,737	\$2,847	Inflation
30	50024052	55906	Membership Dues	\$12,250	\$12,740	\$13,250	\$13,780	\$14,331	\$14,904	\$15,500	\$16,120	\$16,765	\$17,436	Inflation
31	50024052	55908	Employee Moving Costs	\$7,000	\$7,280	\$7,571	\$7,874	\$8,189	\$8,517	\$8,857	\$9,212	\$9,580	\$9,963	Inflation
32	50024052	55999	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
33	50024052	56100	General Supplies	\$500	\$520	\$541	\$562	\$585	\$608	\$633	\$658	\$684	\$712	Inflation
34	50024052	56120	Office Supplies	\$1,800	\$1,872	\$1,947	\$2,025	\$2,106	\$2,190	\$2,278	\$2,369	\$2,463	\$2,562	Inflation
35	50024052	56140	Facility Management Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
36	50024052	56150	Computer Hardware / Software	\$38,210	\$39,738	\$41,328	\$42,981	\$44,700	\$46,488	\$48,348	\$50,282	\$52,293	\$54,385	Inflation
37	50024052	56160	Uniforms	\$500	\$520	\$541	\$562	\$585	\$608	\$633	\$658	\$684	\$712	Inflation
38	50024052	56220	Electricity	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548	\$18,250	\$18,980	\$19,739	\$20,529	\$21,350	Inflation
39	50024052	56240	Heating Oil	\$9,250	\$9,620	\$10,005	\$10,405	\$10,821	\$11,254	\$11,704	\$12,172	\$12,659	\$13,166	Inflation
40	50024052	56260	Gasoline for Vehicles	\$500	\$520	\$541	\$562	\$585	\$608	\$633	\$658	\$684	\$712	Inflation
41	50024052	56320	Business Meals	\$500	\$520	\$541	\$562	\$585	\$608	\$633	\$658	\$684	\$712	Inflation
42	50024052	56330	Food/Bev/Related Empr Apprctn	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679	\$4,867	\$5,061	\$5,264	\$5,474	\$5,693	Inflation
43	50024052	56400	Books and Periodicals	\$450	\$468	\$487	\$506	\$526	\$547	\$569	\$592	\$616	\$640	Inflation
44			Subtotal Electric Administration Operational Expense	\$675,009	\$702,009	\$730,090	\$759,239	\$789,665	\$821,252	\$854,102	\$888,266	\$923,796	\$960,748	
45			Total Electric Administrative Expense	\$1,647,783	\$1,706,867	\$1,768,095	\$1,831,546	\$1,897,301	\$1,965,444	\$2,036,065	\$2,109,253	\$2,185,104	\$2,263,714	
46			Power Production Expense											
47	50024151	51100	Salaries and Wages	\$1,043,156	\$1,095,314	\$1,150,079	\$1,207,583	\$1,267,963	\$1,331,361	\$1,397,929	\$1,467,825	\$1,541,217	\$1,618,277	Union Labor
48	50024151	51200	Overtime	\$50,000	\$52,500	\$55,125	\$57,881	\$60,775	\$63,814	\$67,005	\$70,355	\$73,873	\$77,566	Union Labor
49	50024151	52100	Health Insurance Benefit	\$363,454	\$374,358	\$385,588	\$397,156	\$409,071	\$421,343	\$433,983	\$447,003	\$460,413	\$474,225	Benefits
50	50024151	52200	FICA & Medicare Emplr Match	\$83,627	\$86,136	\$88,720	\$91,381	\$94,123	\$96,947	\$99,855	\$102,851	\$105,936	\$109,114	Benefits
51	50024151	52300	PERS Employer Contribution	\$297,556	\$306,483	\$315,677	\$325,147	\$334,902	\$344,949	\$355,297	\$365,956	\$376,935	\$388,243	Benefits
52	50024151	52400	Unemployment Insurance	\$4,937	\$5,085	\$5,238	\$5,395	\$5,557	\$5,723	\$5,895	\$6,072	\$6,254	\$6,442	Benefits
53	50024151	52500	Workers Compensation	\$25,645	\$26,414	\$27,207	\$28,033	\$28,864	\$29,730	\$30,621	\$31,540	\$32,486	\$33,461	Benefits
54	50024151	52900	Other Employee Benefits	\$6,412	\$6,666	\$6,926	\$7,192	\$7,464	\$7,743	\$8,029	\$8,321	\$8,619	\$8,921	Benefits
55			Subtotal Production Personnel	\$1,874,847	\$1,952,956	\$2,034,500	\$2,119,640	\$2,208,538	\$2,301,369	\$2,398,314	\$2,499,562	\$2,605,312	\$2,715,773	
56			Production Operational Expense											
57	50024152	53240	Engineering/Architectural Svs	\$2,500	\$2,600	\$2,704	\$2,812	\$2,925	\$3,042	\$3,163	\$3,290	\$3,421	\$3,558	Inflation
58	50024152	53260	Training Services	\$14,200	\$14,768	\$15,359	\$15,973	\$16,612	\$17,276	\$17,968	\$18,686	\$19,434	\$20,211	Inflation
59	50024152	53264	Educational Reimbursement	\$8,000	\$8,320	\$8,653	\$8,999	\$9,359	\$9,733	\$10,123	\$10,527	\$10,949	\$11,386	Inflation
60	50024152	53300	Other Professional Svs	\$78,000	\$81,120	\$84,365	\$87,739	\$91,249	\$94,899	\$98,695	\$102,643	\$106,748	\$111,018	Inflation
61	50024152	53410	Software / Hardware Support	\$6,400	\$6,656	\$6,922	\$7,199	\$7,487	\$7,787	\$8,098	\$8,422	\$8,759	\$9,109	Inflation
62	50024152	53420	Sampling / Testing	\$9,000	\$9,360	\$9,734	\$10,124	\$10,529	\$10,950	\$11,388	\$11,843	\$12,317	\$12,810	Inflation
63	50024152	53490	Other Technical Services	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849	\$6,083	\$6,327	\$6,580	\$6,843	\$7,117	Inflation
64	50024152	54110	Water / Sewerage	\$1,800	\$1,872	\$1,947	\$2,025	\$2,106	\$2,190	\$2,278	\$2,369	\$2,463	\$2,562	Inflation
65	50024152	54210	Solid Waste	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849	\$6,083	\$6,327	\$6,580	\$6,843	\$7,117	Inflation
66	50024152	54230	Custodial Services/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
67	50024152	54300	Repair/Maintenance Services	\$155,000	\$161,200	\$167,648	\$174,354	\$181,328	\$188,581	\$196,124	\$203,968	\$212,128	\$220,613	Inflation
68	50024152	55310	Telephone / Fax/TV	\$9,000	\$9,360	\$9,734	\$10,124	\$10,529	\$10,950	\$11,388	\$11,843	\$12,317	\$12,810	Inflation
69	50024152	55330	Radio	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548	\$18,250	\$18,980	\$19,739	\$20,529	\$21,350	Inflation
70	50024152	55903	Travel and Related Costs	\$10,000	\$10,400	\$10,816	\$11,249	\$11,699	\$12,167	\$12,653	\$13,159	\$13,686	\$14,233	Inflation
71	50024152	55906	Membership Dues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
72	50024152	55907	Permit Fees	\$75,000	\$78,000	\$81,120	\$84,365	\$87,739	\$91,249	\$94,899	\$98,695	\$102,643	\$106,748	Inflation
73	50024152	56100	General Supplies	\$395,000	\$410,800	\$427,232	\$444,321	\$462,094	\$480,578	\$499,801	\$519,793	\$540,585	\$562,208	Inflation
74	50024152	56101	Safety Related Items	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849	\$6,083	\$6,327	\$6,580	\$6,843	\$7,117	Inflation
75	50024152	56120	Office Supplies	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510	\$3,650	\$3,796	\$3,948	\$4,106	\$4,270	Inflation
76	50024152	56150	Computer Hardware / Software	\$16,000	\$16,640	\$17,306	\$17,998	\$18,718	\$19,466	\$20,245	\$21,055	\$21,897	\$22,773	Inflation
77	50024152	56160	Uniforms	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170	\$1,217	\$1,265	\$1,316	\$1,369	\$1,423	Inflation
78	50024152	56230	Propane	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
79	50024152	56240	Heating Oil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
80	50024152	56260	Gasoline for Vehicles	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170	\$1,217	\$1,265	\$1,316	\$1,369	\$1,423	

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric
Revenue Requirement Forecast - Electric

Line No.	Org	Object	Description	Test Year	2027	2028	2029	2030	2031	2032	2033	2034	2035	Escalation Factor
115	50024252	56130	Machinery/ Vehicle Parts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
116	50024252	56150	Computer Hardware / Software	\$12,600	\$13,104	\$13,628	\$14,173	\$14,740	\$15,330	\$15,943	\$16,581	\$17,244	\$17,934	Inflation
117	50024252	56160	Uniforms	\$2,500	\$2,600	\$2,704	\$2,812	\$2,925	\$3,042	\$3,163	\$3,290	\$3,421	\$3,558	Inflation
118	50024252	56220	Electricity	\$1,200	\$1,248	\$1,298	\$1,350	\$1,404	\$1,460	\$1,518	\$1,579	\$1,642	\$1,708	Inflation
119	50024252	56230	Propane	\$400	\$416	\$433	\$450	\$468	\$487	\$506	\$526	\$547	\$569	Inflation
120	50024252	56260	Gasoline for Vehicles	\$8,500	\$8,840	\$9,194	\$9,561	\$9,944	\$10,342	\$10,755	\$11,185	\$11,633	\$12,098	Inflation
121	50024252	56270	Diesel for Equipment	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679	\$4,867	\$5,061	\$5,264	\$5,474	\$5,693	Inflation
122	50024252	56320	Business Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
123	50024252	56330	Food/Bev/Related Emp Apprctn	\$400	\$416	\$433	\$450	\$468	\$487	\$506	\$526	\$547	\$569	Inflation
124	50024252	56400	Books and Periodicals	\$500	\$520	\$541	\$562	\$585	\$608	\$633	\$658	\$684	\$712	Inflation
125			Electric Line R&M Operational Expense Total	\$1,009,350	\$1,049,724	\$1,091,713	\$1,135,381	\$1,180,797	\$1,228,029	\$1,277,150	\$1,328,236	\$1,381,365	\$1,436,620	
126			Electric Vehicle Maintenance Expense											
127	50022851	51100	Salaries and Wages	\$34,349	\$36,066	\$37,870	\$39,763	\$41,751	\$43,839	\$46,031	\$48,332	\$50,749	\$53,287	Union Labor
128	50022851	51300	Overtime	\$960	\$1,008	\$1,058	\$1,111	\$1,167	\$1,225	\$1,286	\$1,351	\$1,418	\$1,489	Union Labor
129	50022851	52100	Health Insurance Benefit	\$10,962	\$11,291	\$11,630	\$11,978	\$12,338	\$12,708	\$13,089	\$13,482	\$13,886	\$14,303	Benefits
130	50022851	52200	FICA & Medicare Emplr Match	\$2,699	\$2,780	\$2,863	\$2,949	\$3,038	\$3,129	\$3,223	\$3,319	\$3,419	\$3,522	Benefits
131	50022851	52300	PERS Employer Contribution	\$9,506	\$9,791	\$10,085	\$10,387	\$10,699	\$11,020	\$11,351	\$11,691	\$12,042	\$12,403	Benefits
132	50022851	52400	Unemployment Insurance	\$150	\$155	\$159	\$164	\$169	\$174	\$179	\$184	\$190	\$196	Benefits
133	50022851	52500	Workers Compensation	\$723	\$745	\$767	\$790	\$814	\$838	\$863	\$889	\$916	\$943	Benefits
134	50022851	52900	Other Employee Benefits	\$162	\$167	\$172	\$177	\$182	\$188	\$193	\$199	\$205	\$211	Benefits
135	50022852	54300	Repair/Maintenance Services	\$92,000	\$95,680	\$99,507	\$103,487	\$107,627	\$111,932	\$116,409	\$121,066	\$125,908	\$130,945	Inflation
136	50022852	56100	General Supplies	\$500	\$520	\$541	\$562	\$585	\$608	\$633	\$658	\$684	\$712	Inflation
137	50022852	56130	Machinery / Vehicle Parts	\$11,500	\$11,960	\$12,438	\$12,936	\$13,453	\$13,992	\$14,551	\$15,133	\$15,739	\$16,368	Inflation
138			Electric Vehicle Maintenance Expense Total	\$163,511	\$170,163	\$177,090	\$184,307	\$191,823	\$199,653	\$207,809	\$216,306	\$225,157	\$234,378	
139			Electric Facilities Maintenance Expense											
140	50022951	51100	Salaries and Wages	\$52,249	\$54,339	\$56,513	\$58,773	\$61,124	\$63,569	\$66,112	\$68,756	\$71,506	\$74,367	Inflation
141	50022951	51200	Temporary Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
142	50022951	51300	Overtime	\$1,903	\$1,979	\$2,058	\$2,141	\$2,226	\$2,315	\$2,408	\$2,504	\$2,604	\$2,709	Inflation
143	50022951	52100	Health Insurance Benefit	\$18,468	\$19,022	\$19,593	\$20,180	\$20,786	\$21,409	\$22,052	\$22,713	\$23,395	\$24,097	Benefits
144	50022951	52200	FICA & Medicare Emplr Match	\$4,143	\$4,267	\$4,395	\$4,527	\$4,663	\$4,803	\$4,947	\$5,095	\$5,248	\$5,406	Benefits
145	50022951	52300	PERS Employer Contribution	\$14,482	\$14,916	\$15,364	\$15,825	\$16,300	\$16,789	\$17,292	\$17,811	\$18,345	\$18,896	Benefits
146	50022951	52400	Unemployment Insurance	\$251	\$259	\$266	\$274	\$283	\$291	\$300	\$309	\$318	\$327	Benefits
147	50022951	52500	Workers Compensation	\$1,209	\$1,245	\$1,283	\$1,321	\$1,361	\$1,402	\$1,444	\$1,487	\$1,532	\$1,577	Benefits
148	50022951	52900	Other Employee Benefits	\$269	\$277	\$285	\$294	\$303	\$312	\$321	\$331	\$341	\$351	Benefits
149	50022952	53300	Other Professional	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849	\$6,083	\$6,327	\$6,580	\$6,843	\$7,117	Inflation
150	50022952	53420	Sampling / Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Inflation
151	50022952	54300	Repair/Maintenance Services	\$40,500	\$42,120	\$43,805	\$45,557	\$47,379	\$49,274	\$51,245	\$53,295	\$55,427	\$57,644	Inflation
152	50022952	54500	Construction Services	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849	\$6,083	\$6,327	\$6,580	\$6,843	\$7,117	Inflation
153	50022952	56100	General Supplies	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679	\$4,867	\$5,061	\$5,264	\$5,474	\$5,693	Inflation
154	50022952	56101	Safety Related Items	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170	\$1,217	\$1,265	\$1,316	\$1,369	\$1,423	Inflation
155	50022952	56140	Facility Maintenance Supplies	\$10,000	\$10,400	\$10,816	\$11,249	\$11,699	\$12,167	\$12,653	\$13,159	\$13,686	\$14,233	Inflation
156			Electric Facility Maintenance Expense Total	\$158,474	\$164,425	\$170,602	\$177,014	\$183,670	\$190,580	\$197,753	\$205,200	\$212,931	\$220,956	
157			Total Operational and Maintenance Expenses	\$16,375,259	\$16,654,676	\$17,032,037	\$17,421,955	\$17,824,931	\$18,241,489	\$18,672,176	\$19,117,562	\$19,578,242	\$20,054,836	
			Total Operational and Maintenance Expenses Less Fuel	\$6,875,259	\$7,059,676	\$7,341,087	\$7,634,096	\$7,939,193	\$8,256,894	\$8,587,735	\$8,932,277	\$9,291,103	\$9,664,826	
158			Other Expenses											
159	50029854	59940	Capital from Cash	\$40,321	\$302,278	\$27,116	\$213,935	-\$87,412	\$93,484	\$86,893	-\$252,523	-\$457,350	\$931,927	
160			Principal Payments	\$1,470,000	\$1,640,000	\$1,710,000	\$1,785,000	\$1,865,000	\$1,955,000	\$1,715,000	\$1,790,000	\$1,720,000	\$0	
161	50024054	59100	Interest Payment	\$783,649	\$619,250	\$543,000	\$463,125	\$379,375	\$291,375	\$207,125	\$127,000	\$43,000	\$0	
162	50024054	59400	Issuance Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
163			Total Revenue Requirement	\$2,293,970	\$2,561,528	\$2,280,116	\$2,462,060	\$2,156,963	\$2,339,859	\$2,009,018	\$1,664,477	\$1,305,650	\$931,927	
164			Other Revenues											
165			Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Constant
166			Contributions in Aid of Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Constant
167			Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Constant
168			Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Constant
169			PERS Nonemployer Contribution	-\$101,029	-\$101,029	-\$101,029	-\$101,029	-\$101,029	-\$101,029	-\$101,029	-\$101,029	-\$101,029	-\$101,029	Constant
170			Other Services	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	Constant
171			Late Fees	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	-\$19,500	Constant
172			Total Other Revenues	-\$140,029	-\$140,029	-\$140,029	-\$140,029	-\$140,029	-\$140,029	-\$140,029	-\$140,029	-\$140,029	-\$140,029	
173			Revenue Requirement	\$18,529,200	\$19,076,174	\$19,172,124	\$19,743,986	\$19,841,865	\$20,441,320	\$20,541,166	\$20,642,010	\$20,743,863	\$20,846,734	

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Current Rates - Electric											
	Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035
Net Revenue Requirement											
Fixed Charges	Billing Determinants										
Residential Customer Charge	\$8.49	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600
Small General Service Customer Charge	\$10.61	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
Street Light Customer Charge	\$10.61	15	15	15	15	15	15	15	15	15	15
Large General Service Customer Charge	\$53.07	480	480	480	480	480	480	480	480	480	480
Industrial Customer Charge	\$106.13	228	228	228	228	228	228	228	228	228	228
Large General Service Demand Charge	\$7.11	12,658	12,658	12,658	12,658	12,658	12,658	12,658	12,658	12,658	12,658
Industrial Demand Charge	\$8.49	81,496	81,496	81,496	81,496	81,496	81,496	81,496	81,496	81,496	81,496
Large General Service Power Factor Charge	Power Factor Dependent										
Industrial Power Factor Charge	Power Factor Dependent										
Variable Charges											
Residential Energy Charge	\$0.2483	3,936,351	3,936,351	3,936,351	3,936,351	3,936,351	3,936,351	3,936,351	3,936,351	3,936,351	3,936,351
Small General Service Energy Charge	\$0.2180	3,580,194	3,580,194	3,580,194	3,580,194	3,580,194	3,580,194	3,580,194	3,580,194	3,580,194	3,580,194
Street Light Energy Charge	\$0.2180	412,573	412,573	412,573	412,573	412,573	412,573	412,573	412,573	412,573	412,573
Large General Service Energy Charge	\$0.1846	5,307,835	5,307,835	5,307,835	5,307,835	5,307,835	5,307,835	5,307,835	5,307,835	5,307,835	5,307,835
Industrial Energy Charge	\$0.1527	34,288,162	34,288,162	34,288,162	34,288,162	34,288,162	34,288,162	34,288,162	34,288,162	34,288,162	34,288,162
Revenues											
Fixed Charges											
Residential Customer Charge Revenues		\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504
Small General Service Customer Charge Revenues		\$22,918	\$22,918	\$22,918	\$22,918	\$22,918	\$22,918	\$22,918	\$22,918	\$22,918	\$22,918
Street Lighting Customer Charge Revenues		\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159
Large General Service Customer Charge Revenues		\$25,474	\$25,474	\$25,474	\$25,474	\$25,474	\$25,474	\$25,474	\$25,474	\$25,474	\$25,474
Industrial Customer Charge Revenues		\$24,198	\$24,198	\$24,198	\$24,198	\$24,198	\$24,198	\$24,198	\$24,198	\$24,198	\$24,198
Large General Service Demand Charge Revenues		\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Industrial Demand Charge Revenues		\$691,900	\$691,900	\$691,900	\$691,900	\$691,900	\$691,900	\$691,900	\$691,900	\$691,900	\$691,900
Large General Service Power Factor Charge Revenues		\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Industrial Power Factor Charge Revenues		\$23,100	\$23,100	\$23,100	\$23,100	\$23,100	\$23,100	\$23,100	\$23,100	\$23,100	\$23,100
Variable Charges											
Residential Energy Charge Revenues		\$977,396	\$977,396	\$977,396	\$977,396	\$977,396	\$977,396	\$977,396	\$977,396	\$977,396	\$977,396
Small General Service Energy Charge Revenues		\$780,482	\$780,482	\$780,482	\$780,482	\$780,482	\$780,482	\$780,482	\$780,482	\$780,482	\$780,482
Street Lights		\$89,941	\$89,941	\$89,941	\$89,941	\$89,941	\$89,941	\$89,941	\$89,941	\$89,941	\$89,941
Large General Service Energy Charge Revenues		\$979,826	\$979,826	\$979,826	\$979,826	\$979,826	\$979,826	\$979,826	\$979,826	\$979,826	\$979,826
Industrial Energy Charge Revenues		\$5,235,802	\$5,235,802	\$5,235,802	\$5,235,802	\$5,235,802	\$5,235,802	\$5,235,802	\$5,235,802	\$5,235,802	\$5,235,802
Revenue Requirement w/ Contributions		\$9,029,200	\$9,029,200	\$9,029,200	\$9,029,200	\$9,029,200	\$9,029,200	\$9,029,200	\$9,029,200	\$9,029,200	\$9,029,200
Other Revenue		\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029
Total Revenues		\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229
O&M		\$6,875,259	\$7,059,676	\$7,341,087	\$7,634,096	\$7,939,193	\$8,256,894	\$8,587,735	\$8,932,277	\$9,291,103	\$9,664,826
Debt Service		\$2,253,649	\$2,259,250	\$2,253,000	\$2,248,125	\$2,244,375	\$2,246,375	\$1,922,125	\$1,917,000	\$1,763,000	\$0
Capital		\$491,250	\$1,524,000	\$1,473,000	\$1,065,000	\$715,000	\$715,000	\$1,473,000	\$1,065,000	\$715,000	\$715,000
Contributions from Reserves for Capital		-\$450,929	-\$1,221,722	-\$1,445,884	-\$851,065	-\$802,412	-\$621,516	-\$1,386,107	-\$1,317,523	-\$1,172,350	\$0
Revenue Requirement w/ Contributions		\$9,169,229	\$9,621,203	\$9,621,203	\$10,096,156	\$10,096,156	\$10,596,753	\$10,596,753	\$10,596,753	\$10,596,753	\$10,379,826
Revenue Requirement w/ out Contributions		\$9,620,158	\$10,842,926	\$11,067,087	\$10,947,221	\$10,898,568	\$11,218,269	\$11,982,860	\$11,914,277	\$11,769,103	\$10,379,826
Total Revenues		\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229	\$9,169,229
Revenue Requirement		\$9,620,158	\$10,842,926	\$11,067,087	\$10,947,221	\$10,898,568	\$11,218,269	\$11,982,860	\$11,914,277	\$11,769,103	\$10,379,826
Over/(Under) Recovery		-\$450,929	-\$1,673,697	-\$1,897,858	-\$1,777,992	-\$1,729,339	-\$2,049,040	-\$2,813,631	-\$2,745,048	-\$2,599,874	-\$1,210,597
Cumulative Over/(Under) Recovery		-\$450,929	-\$2,124,625	-\$4,022,484	-\$5,800,475	-\$7,529,815	-\$9,578,854	-\$12,392,486	-\$15,137,533	-\$17,737,408	-\$18,948,000

City of Unalaska, AK Cost of Service and Rate Design Study - Electric, Water, Wastewater, Solid Waste Over/(Under) Recovery at Current Rates - Electric											
	Current Rates	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030	Year 6 2031	Year 7 2032	Year 8 2033	Year 9 2034	Year 10 2035
Net Revenue Requirement											
Fixed Charges											
Residential Customer Revenues	\$8.49	\$8.49	\$8.49	\$8.49	\$8.49	\$8.49	\$8.49	\$8.49	\$8.49	\$8.49	\$8.49
Small General Service Customer Revenues	\$10.61	\$10.61	\$10.93	\$10.93	\$11.26	\$11.26	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60
Street Light Customer Revenues	\$10.61	\$10.61	\$10.93	\$10.93	\$11.26	\$11.26	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60
Large General Service Customer Revenues	\$53.07	\$53.07	\$54.66	\$54.66	\$56.30	\$56.30	\$57.99	\$57.99	\$57.99	\$57.99	\$57.99
Industrial Customer Revenues	\$106.13	\$106.13	\$112.50	\$112.50	\$119.25	\$119.25	\$126.41	\$112.50	\$112.50	\$112.50	\$112.50
Large General Service Demand Revenues	\$7.11	\$7.11	\$7.35	\$7.35	\$7.60	\$7.60	\$7.83	\$7.83	\$7.83	\$7.83	\$7.83
Industrial Demand Revenues	\$8.49	\$8.49	\$9.00	\$9.00	\$9.54	\$9.54	\$10.11	\$10.11	\$10.11	\$10.11	\$10.11
Large General Service Power Factor Revenues											
Industrial Power Factor Revenues											
	Power Factor Dependent										
	Power Factor Dependent										
Variable Charges											
Residential Energy Revenues	\$0.2483	\$0.2483	\$0.2564	\$0.2564	\$0.2648	\$0.2648	\$0.2734	\$0.2734	\$0.2734	\$0.2734	\$0.2734
Small General Service Energy Revenues	\$0.2180	\$0.2180	\$0.2246	\$0.2246	\$0.2314	\$0.2314	\$0.2384	\$0.2384	\$0.2384	\$0.2384	\$0.2384
Street Light Energy Revenues	\$0.2180	\$0.2180	\$0.2246	\$0.2246	\$0.2314	\$0.2314	\$0.2384	\$0.2384	\$0.2384	\$0.2384	\$0.2384
Large General Service Energy Charge	\$0.1846	\$0.1846	\$0.1901	\$0.1901	\$0.1958	\$0.1958	\$0.2017	\$0.2017	\$0.2017	\$0.2017	\$0.2017
Industrial Energy Revenues	\$0.1527	\$0.1527	\$0.1619	\$0.1619	\$0.1716	\$0.1716	\$0.1819	\$0.1819	\$0.1819	\$0.1819	\$0.1819
Revenues											
Fixed Charges											
Residential Customer Charge Revenues		\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504	\$81,504
Small General Service Customer Charge Revenues		\$22,918	\$23,609	\$23,609	\$24,322	\$24,322	\$25,056	\$25,056	\$25,056	\$25,056	\$25,056
Street Lighting		\$159	\$164	\$164	\$169	\$169	\$174	\$174	\$174	\$174	\$174
Large General Service Customer Charge Revenues		\$25,474	\$26,237	\$26,237	\$27,024	\$27,024	\$27,835	\$27,835	\$27,835	\$27,835	\$27,835
Industrial Customer Charge Revenues		\$24,198	\$25,650	\$25,650	\$27,189	\$27,189	\$28,821	\$25,650	\$25,650	\$25,650	\$25,650
Large General Service Demand Charge Revenues		\$90,000	\$93,038	\$93,038	\$96,203	\$96,203	\$99,114	\$99,114	\$99,114	\$99,114	\$99,114
Industrial Demand Charge Revenues		\$691,900	\$733,463	\$733,463	\$777,471	\$777,471	\$823,923	\$823,923	\$823,923	\$823,923	\$823,923
Large General Service Power Factor Charge Revenues		\$6,500	\$6,695	\$6,695	\$6,896	\$6,896	\$7,103	\$7,103	\$7,103	\$7,103	\$7,103
Industrial Power Factor Charge Revenues		\$23,100	\$24,486	\$24,486	\$25,955	\$25,955	\$27,512	\$27,512	\$27,512	\$27,512	\$27,512
Variable Charges											
Residential Energy Charge Revenues		\$977,396	\$1,009,280	\$1,009,280	\$1,042,346	\$1,042,346	\$1,076,198	\$1,076,198	\$1,076,198	\$1,076,198	\$1,076,198
Small General Service Energy Charge Revenues		\$780,482	\$804,112	\$804,112	\$828,457	\$828,457	\$853,518	\$853,518	\$853,518	\$853,518	\$853,518
Street Lights		\$89,941	\$92,664	\$92,664	\$95,469	\$95,469	\$98,357	\$98,357	\$98,357	\$98,357	\$98,357
Large General Service Energy Charge Revenues		\$979,826	\$1,009,019	\$1,009,019	\$1,039,274	\$1,039,274	\$1,070,590	\$1,070,590	\$1,070,590	\$1,070,590	\$1,070,590
Industrial Energy Charge Revenues		\$5,235,802	\$5,551,253	\$5,551,253	\$5,883,849	\$5,883,849	\$6,237,017	\$6,237,017	\$6,237,017	\$6,237,017	\$6,237,017
Revenue Requirement w/ Contributions		\$9,029,200	\$9,481,174	\$9,481,174	\$9,956,127	\$9,956,127	\$10,456,724	\$10,456,724	\$10,456,724	\$10,456,724	\$10,456,724
Other Revenue		\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029
Total Revenues		\$9,169,229	\$9,621,203	\$9,621,203	\$10,096,156	\$10,096,156	\$10,596,753	\$10,596,753	\$10,596,753	\$10,596,753	\$10,596,753
O&M		\$6,875,259	\$7,059,676	\$7,341,087	\$7,634,096	\$7,939,193	\$8,256,894	\$8,587,735	\$8,932,277	\$9,291,103	\$9,664,826
Debt Service		\$2,253,649	\$2,259,250	\$2,253,000	\$2,248,125	\$2,244,375	\$2,246,375	\$1,922,125	\$1,917,000	\$1,763,000	\$0
Capital		\$491,250	\$1,524,000	\$1,473,000	\$1,065,000	\$715,000	\$715,000	\$1,473,000	\$1,065,000	\$715,000	\$715,000
Contributions from Reserves for Capital		-\$450,929	-\$1,221,722	-\$1,445,884	-\$851,065	-\$802,412	-\$621,516	-\$1,386,107	-\$1,317,523	-\$1,172,350	\$0
Revenue Requirement w/ Contributions		\$9,169,229	\$9,621,203	\$9,621,203	\$10,096,156	\$10,096,156	\$10,596,753	\$10,596,753	\$10,596,753	\$10,596,753	\$10,379,826
Over/(Under) Recovery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$216,927
Revenue Requirement w/ out Contributions		\$9,620,158	\$10,842,926	\$11,067,087	\$10,947,221	\$10,898,568	\$11,218,269	\$11,982,860	\$11,914,277	\$11,769,103	\$10,379,826
Over/(Under) Recovery		-\$450,929	-\$1,221,722	-\$1,445,884	-\$851,065	-\$802,412	-\$621,516	-\$1,386,107	-\$1,317,523	-\$1,172,350	\$216,927
Cumulative Over/(Under) Recovery		-\$450,929	-\$1,672,651	-\$3,118,535	-\$3,969,600	-\$4,772,013	-\$5,393,528	-\$6,779,635	-\$8,097,158	-\$9,269,508	-\$9,052,581

City of Unalaska, AK
Cost of Service and Rate Design Study - Electric
Mini Cash Flow

Line No.	Description	Test Year	2027	2028	2029	2030	2031	2032	2033	2034	2035
1											
2	Operating Expense less Fuel	\$6,875,259	\$7,059,676	\$7,341,087	\$7,634,096	\$7,939,193	\$8,256,894	\$8,587,735	\$8,932,277	\$9,291,103	\$9,664,826
		0	0	0	0	0	0	0	0	0	0
3	Operating Revenue less COPA	\$9,029,200	\$9,029,200	\$9,481,174	\$9,481,174	\$9,956,127	\$9,956,127	\$10,456,724	\$10,456,724	\$10,456,724	\$10,456,724
4	Rate Increase	0%	5.0%	0.0%	5.0%	0%	5.0%	0%	0%	0%	0%
5	Rate Increase Revenues	\$0	\$451,974	\$0	\$474,952	\$0	\$500,598	\$0	\$0	\$0	\$0
6	Other Revenues	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029	\$140,029
7	Total Revenues	\$9,169,229	\$9,621,203	\$9,621,203	\$10,096,156	\$10,096,156	\$10,596,753	\$10,596,753	\$10,596,753	\$10,596,753	\$10,596,753
8	Balance Available for Debt Service & Capital	\$2,293,970	\$2,561,528	\$2,280,116	\$2,462,060	\$2,156,963	\$2,339,859	\$2,009,018	\$1,664,477	\$1,305,650	\$931,927
9	Debt Service	\$2,253,649	\$2,259,250	\$2,253,000	\$2,248,125	\$2,244,375	\$2,246,375	\$1,922,125	\$1,917,000	\$1,763,000	\$0
10	Balance Available for Capital	\$40,321	\$302,278	\$27,116	\$213,935	-\$87,412	\$93,484	\$86,893	-\$252,523	-\$457,350	\$931,927
11	Capital Plan - Electric										
12	Electric Energy Storage System	\$2,750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Electrical Breakers Maintenance and Sr	\$0	\$234,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Electrical Distribution Equipment Repla	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
15	Engine Control Upgrades	\$26,250	\$575,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Generator Sets Rebuild	\$215,000	\$215,000	\$973,000	\$565,000	\$215,000	\$215,000	\$973,000	\$565,000	\$215,000	\$215,000
17	Pyramid Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Subtransmission Upgrades	\$3,600,666	\$3,600,666	\$3,600,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Wind Energy Development	\$0	\$6,509,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	ST	\$7,091,916	\$11,634,323	\$5,073,667	\$1,065,000	\$715,000	\$715,000	\$1,473,000	\$1,065,000	\$715,000	\$715,000
		(\$3,600,666)	(\$3,600,666)	(\$3,600,667)							
21	General Fund Transfer Appropriation										
22	Congression Fund Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Adjustment	(\$3,000,000)	(\$6,509,657)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Capital Plan Electric	\$491,250	\$1,524,000	\$1,473,000	\$1,065,000	\$715,000	\$715,000	\$1,473,000	\$1,065,000	\$715,000	\$715,000
24	Total Revenue Requirement	\$9,620,158	\$10,842,926	\$11,067,087	\$10,947,221	\$10,898,568	\$11,218,269	\$11,982,860	\$11,914,277	\$11,769,103	\$10,379,826
35	Congrressional Appropreiation Fund Balance										
36	BOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Withdrawals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Balance after Capital from Cash	(\$450,929)	(\$1,221,722)	(\$1,445,884)	(\$851,065)	(\$802,412)	(\$621,516)	(\$1,386,107)	(\$1,317,523)	(\$1,172,350)	\$216,927
40	Cash Capital	\$40,321	\$302,278	\$27,116	\$213,935	\$0	\$93,484	\$86,893	\$0	\$0	\$931,927
41	Electric Fund Balance BOY	\$10,932,248	\$10,481,319	\$9,259,597	\$7,813,713	\$6,962,648	\$6,160,235	\$5,538,720	\$4,604,098	\$4,713,920	\$4,827,512
42	Transfer from the General Fund to Maintain 90 Days	\$0	\$0	\$0	\$0	\$0	\$0	\$451,485	\$1,427,344	\$1,285,942	\$0
43	Withdraw to Fund the Electric Expenses	(\$450,929)	(\$1,221,722)	(\$1,445,884)	(\$851,065)	(\$802,412)	(\$621,516)	(\$1,386,107)	(\$1,317,523)	(\$1,172,350)	\$0
44	Deposits From Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,927
45	EOY	\$10,481,319	\$9,259,597	\$7,813,713	\$6,962,648	\$6,160,235	\$5,538,720	\$4,604,098	\$4,713,920	\$4,827,512	\$5,044,439
46	90 Day Cash On Hand Including Fuel	\$4,037,735	\$4,106,632	\$4,199,680	\$4,295,825	\$4,395,189	\$4,497,902	\$4,604,098	\$4,713,920	\$4,827,512	\$4,945,028
47	Day Cash on Hand	234	203	167	146	126	111	90	90	90	92
48	Target Days Cash on Hand	90	90	90	90	90	90	90	90	90	90
49	General Fund Balance	\$200,000,000									
50	Illiquid Assets	-\$100,000,000									
51	General Fund Available for Utility BOY	\$100,000,000	\$96,399,334	\$92,798,668	\$89,198,001	\$89,198,001	\$89,198,001	\$89,198,001	\$88,746,516	\$87,319,171	\$86,033,229
52	Appropriation for Capital	(\$3,600,666)	(\$3,600,666)	(\$3,600,667)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Withdraws For Electric Utility	\$0	\$0	\$0	\$0	\$0	\$0	(\$451,485)	(\$1,427,344)	(\$1,285,942)	\$0
54	EOY Balance	\$96,399,334	\$92,798,668	\$89,198,001	\$89,198,001	\$89,198,001	\$89,198,001	\$88,746,516	\$87,319,171	\$86,033,229	\$86,033,229