City of Unalaska, Alaska

Operating and Capital Budgets

Photo by Liz Harper

Fiscal Year 2027

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CITY OF UNALASKA
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July 1, 2026

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

Re: Fiscal Year 2027 Budget

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

City Staff and I are pleased to present the City of Unalaska's Budget for Fiscal Year 2027 (FY27), which commences on July 1, 2026.

This budget message includes an overview of the philosophy with which we approached the development of the budget. It reflects and supports Council's FY27 Budget Goals and contains a summary of anticipated influences and impacts on the City's operations and planning in the near and long-term future.

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

The general fund adopted budget includes revenues and expenditures of $38,761,700 and $41,523,945 respectively, which represents a decrease of 0.33% and an increase of 4.23% from FY26 budgeted revenue and expenditures, respectively.

Operating revenues in all fund types, including the general fund, special revenue funds, and enterprise funds, are projected to be $82,549,487, less inter-fund transfers, which is a decrease of 2.53% from last year's total operating revenues. Operating expenses for all fund types, excluding transfers, are projected to be $87,015,650, which is a decrease of 0.68% from last year's budgeted expenditures of $87,613,811.

The FY27 capital project budget totals $21,096,204, which is to be funded through various sources, and includes $14,585,590 from the City's 1% Sales Tax Fund. A complete list and more detailed information on funding for each of these projects, as well as the Capital and Major Maintenance Plan (CMMP) that was adopted on April 28, 2026, can be found behind the capital budget tab.

I. OVERVIEW

This document is designed to provide readers with an overview of the City's FY27 financial picture that incorporates the factors that have influenced it, as well as the detail traditionally found in our budget. This budget message highlights selected changes in costs and levels of funding, identifies trends, and breaks out total revenues and expenditures in a single document.

Looking ahead, while the FY27 budget remains balanced through the use of reserves and reflects responsible cost management, staff will continue to evaluate long-term revenue and expenditure trends to ensure the City maintains a sustainable fiscal position in future years.

II. GOALS

Budget goals are in the front of the budget following the Table of Contents. The following information highlights the various sets of goals and objectives that have been developed by the City and explains the ways these activities have influenced planning, performance and budgeting.

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

The FY27 operating and capital budgets contain funding that address the goals and many of the recommended actions from the Community Visions study and Comprehensive Plan. The following is a list of some of the actions identified in the study and supported by expenditures in the City's FY27 budget:

1. **Support organizations that provide tourism development, health, arts, culture, education, the local women's shelter, drug and alcohol treatment and prevention, and the senior citizen nutrition program.** The Council awarded community support grants to ten local non-profit organizations for FY27, totaling $2,252,752.

2. **Continue ongoing work and planning with state and federal agencies for various airport and passenger terminal improvements.** The FY27 budget does not include any projects in the approved CMMP for the airport, however airport operating costs continue to put pressure on the airport's ability to operate at a breakeven point. The State of Alaska updated the Airport Master Plan for Unalaska, with particular attention to safety improvements for the runway, including the installation of a new Engineered Materials Arresting System (EMASS). We are awaiting a schedule for the implementation of the improvements.

3. **Continue lobbying efforts to reduce airfares and improve air service to Unalaska.** In support of the community's long-standing goal of improving air service to Unalaska, the City has continued working with airline partners, state and federal agencies, industry representatives, and aviation experts to better understand the operational, regulatory, and economic factors affecting air service. Rather than pursuing a single solution, staff has focused on building a comprehensive understanding of the challenges influencing reliability, resilience, and affordability. This work has included discussions with the Alaska Department of Transportation & Public Facilities, the Federal Aviation Administration, Aleutian Airways, regional industry partners, and other stakeholders to identify opportunities for operational improvements, infrastructure investments, and enhanced coordination.

Staff has also begun evaluating potential long-term funding opportunities, including the federal Small Community Air Service Development Program, to support future air service improvements. During the year, the City coordinated with Trident Seafoods on an economic analysis of the impacts of unreliable air service, worked with the FAA to advance upgraded weather camera capabilities and discuss additional weather information improvements, and continued discussions with Aleutian Airways regarding operational constraints and opportunities to improve reliability. In addition, ADOT&PF and the FAA confirmed that the 2023 Airport Master Plan Report is currently serving as the adopted Airport Master Plan, while recognizing that a comprehensive update will likely be necessary to address evolving aircraft operations, infrastructure needs, and long-term regional transportation planning.

4. **Maintenance of the City's water, sewer, solid waste and electric utilities.** The City will continue to work to maintain our utilities and services. Master and Improvement Plans have been developed for each utility. Related major maintenance and specific capital improvements are included in the CMMP. The electric utility continues to assess and pre-emptively address potential issues regarding the City's electrical grid. This includes maintenance of the electric distribution system, replenishing our supply of equipment including transformers, switching, and lines, and working with staff and contractors to stabilize and expand the electric grid throughout our community.

5. **Develop and implement an energy infrastructure plan focused on reliability, resilience, and future growth.** The City will continue investing in electric system improvements that strengthen reliability and modernize aging infrastructure. Efforts include upgrading and expanding the electrical distribution system, pursuing grant opportunities, and implementing strategic projects to improve system resilience and operational flexibility. The City will continue working with existing and prospective customers to understand future power demands and coordinate infrastructure improvements that support economic development. By maintaining a reliable and scalable grid, the City will be better positioned to accommodate future load growth and evaluate alternative generation resources with minimal impact to utility rates.

6. **Continue to encourage an increased U.S. Coast Guard and state enforcement presence in Unalaska.** We continue to ensure U.S. Coast Guard representatives have information on our community to convince them to make Unalaska an accompanied duty station. Alternatively, we encourage the U.S. Coast Guard to consider offsetting the rotation of the Marine Safety Unit so that half the team rotates in the summer and half the team rotates in the winter. This would help to maintain a level of continuity and community relationships.

7. **Support the work of the City's Historic Preservation Commission.** The Historic Preservation Commission (HPC) continues to meet as needed to review projects that may impact historical or cultural resources.

8. **Continue positive and educational interactions with the Unalaska City School District.** The Police and Fire Departments continue to provide educational outreach as staff and resources allow. City staff participate in the school's Career Fair, and as requested, conducts tours of City Hall for students and assists in lessons regarding the work of the City Council. The City of Unalaska continues to fund the school district at the full amount allowable under the law.

9. **Continue the City Council's Graduating Senior Scholarship Award Program.** Scholarships were again provided in FY27. Under the mayor and council section of the FY27 budget in the general fund, $50,000 has been budgeted for the scholarship program.

10. **Provide budget for annual Spring Clean-up Week through PCR.** The annual spring clean-up is a successful program for the City of Unalaska and the community due to the hard work of PCR, community members and various organizations.

11. **Continue removal of junk vehicles and scrap metal while expanding recycling opportunities.** During FY25, a project was established to address abandoned and derelict vehicles throughout the community. In FY26, the City competitively procured a contractor to remove approximately 1,300 tons of scrap metal and 256 vehicles from the Landfill. Additionally, the City was awarded a $3.8M grant through the Environmental Protection Agency, providing additional funding to continue off-island recycling and scrap vehicle removal while implementing additional landfill improvements that support long term waste diversion. The City will continue engaging with residents, businesses, and stakeholders to provide education on current responsibilities, evaluate opportunities for program improvements, and develop sustainable waste management solutions that meet the community's current and future needs.

12. **Develop a maintenance plan for all public facilities, roads and parks.** DPW will continue advancing a data-driven approach to infrastructure management by investing in critical facility repairs, technology, and long-term planning. Budget priorities include major roofing repairs at Unalaska High School following comprehensive roof condition assessments; issuance of Requests for Proposals for roadway and building engineering services to support future maintenance and capital planning; full implementation of an Enterprise Asset Management system across all Public Works divisions to improve asset tracking, preventive maintenance, and operational efficiency; deployment of a comprehensive telematics program for the City's fleet and heavy equipment to enhance maintenance, utilization, safety, and replacement planning; and security upgrades to the Public Works facility, including improved building access controls and locking systems to better protect City personnel, equipment, and infrastructure.

13. **Continue park development and other recreational opportunities for residents.** PCR continues to develop recommendations for City Parks while also seeking grant funding to offset costs. PCR developed a 10-year master plan with the assistance of consultant Berry Dunn. On March 11, 2025, the City Council passed Resolution 2025-16 and adopted the Comprehensive Park and Recreation Master Plan, which will be incorporated to the City's Comprehensive Plan. The professional firm R&M Consultants is presently working on the Comprehensive Plan with the Planning Department, with completion scheduled in FY27.

14. **Continue to recruit citizens willing to serve on City boards, committees, and commissions.** The City posts vacancies on boards, committees, and commissions as they come open.

City Council Budget Goals for FY27

On February 24, 2026, as part of the budget process, through Resolution 2026-12, the City Council adopted fiscal goals for FY27. Listed below are the goals *(in italics)*, each of which is followed by a summary of progress made and how that goal influenced development of the budget.

1. **Personnel.** *Any proposed increase to the total number of full-time equivalent (FTE) positions will be fully evaluated and justified during the budget approval work sessions.* **Goal met**. The total number of FTE positions remained unchanged at 175.25 with Council approval during the

budget process. While the personnel goal was met, the cost pressures reinforce the need for future work on service levels, staffing models, and long-term personnel cost management.

2. **General Fund Budgeted Surplus/Deficit**. *The General Fund operations will be budgeted without a deficit. The Council may appropriate additional funds from surplus to cover costs of capital projects.* **Goal not met**. For budgeting purposes, the FY27 General Fund required the use of reserves to be balanced. The deficit is due, in part, to increased personnel costs and addressing deferred maintenance of City buildings.

3. **Proprietary Funding.** *Staff will continue to seek ways to balance budgets in the proprietary funds.* **Goal met**. All departments evaluated their budgets and adjusted, as appropriate. Proprietary funds continue to require appropriation of Net Assets to balance their budget, primarily related to capital projects and budgeted depreciation expense. In addition, Airport operating costs continue to increase at a greater rate than revenues. We will continue to seek ways to balance these budgets.

4. **Operating Expenses.**

    a. *The overarching goal regarding the City Manager's proposed FY27 General Fund budget is non-financial in nature. Specifically, the goal is to accumulate, evaluate and include costs that have been deferred in prior years.* **Goal addressed.** While the total non-personnel operating expenditures for the General Fund increased by 9.58% from the revised FY26 budget, the increase was due to one-time costs associated with a roads drainage and paving study ($450,000) and deferred and preventative maintenance ($1,440,713). Apart from these increases, the non-personnel operating budget decreased by 9.82%.

    b. *City management shall continue to examine ways to reduce expenditures without significantly impacting the level and quality of services to the public. City management shall continue to examine ways to reduce inventory without significantly impacting the level and quality of services to the public.* **Goals addressed.** All department directors evaluated their budgets and made cuts where possible. We will continue to seek ways to balance budgets, reduce expenditures, seek grant opportunities, and improve our operational efficiencies.

    c. *The total amount available to fund the Community Support Program grants will continue to follow the formula of up to 3.5% of the five-year average revenue for the General Fund and up to all of the prior year-end fund balance for the Bed Tax and Tobacco Tax funds.* **Goal addressed.** The funding amount available to be awarded this year was calculated at $2,063,379. Awards exceeded this amount and the total amount awarded to community programs for FY27 is $2,252,752, which represents a small increase over FY26.

5. **Capital Projects.**

    a. *New capital assets or maintenance of existing capital assets will be limited to projects approved by Council in the CMMP, which will include projects that are mandated or required by statute, projects that maintain our existing infrastructure, projects that address life, safety, or health issues, and projects that support the economic development of Unalaska.*

b. *The replacement and maintenance plans for all existing capital assets will be reviewed annually.*

c. *The vehicle and heavy equipment fleet requirements will be reviewed annually and reduced where appropriate without significantly impacting services provided to the public. Staff will continue to seek ways to improve this process and our efficiencies.*

Goals Addressed. The CMMP includes major maintenance, rolling stock, and capital projects. City Staff has worked together to prioritize items based on the criteria above. Staff will continue to seek ways to improve this process and our efficiencies. This disciplined approach ensures capital spending remains aligned with long-term infrastructure priorities. The CMMP was approved by Resolution 2026-24 at the April 28, 2026, Council meeting.

6. **Revenues.**

a. *Proprietary Fund rate studies will be completed every three years and presented to Council.* **Goal addressed.** Rate studies and cost-recovery evaluations remain scheduled per Council policy, and no major revenue disruptions are anticipated in FY27. New utility rates were adopted by Council by Ordinance 2026-11 on June 23, 2026.

b. *The millage rate will be reviewed annually to establish an appropriate millage rate to maintain infrastructure and operations.* **Goal addressed.** The current millage rate of 10.5 mils was approved by Resolution 2026-25 at the April 28, 2026, Council Meeting.

7. **Debt Service.**

a. *The City will not incur new debt without appropriate analysis to show impacts to rates or taxpayers and will not incur new debt unless the capital asset is eligible for a debt reimbursement program; is mandated by State or Federal government; or is needed to address life safety issues.*

b. *The City may incur debt for its Proprietary Funds provided there is a documented plan to pay the debt through rate adjustments.*

Goal addressed. No new debt was obtained in FY26, and staff does not anticipate any additional debt service to be incurred apart from what is included with this budget. Considering the volume of planned capital-related repairs and capital projects, there may be a need to incur debt in the future. Staff will continue to evaluate the City's fiscal position to ascertain the need and timing of any future debt.

III. HIGHLIGHTS

The Process

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

The budget cycle began in October 2025 with a review of FY26 CMMP and budget goal documents, developing an estimate of funds available for capital projects, and the presentation of the budget calendar to City Council. In January 2026, Council finalized revenue projections and, in February

2026, adopted their budget goals for FY27. City departments completed their draft operating budgets in early February, and Council began the review of the FY27-36 CMMP.

The City Council determined the level of school funding by Resolution 2026-22, approved the CMMP by Resolution 2026-24 and set the FY27 property tax millage rate by Resolution 2026-25 on April 28, 2026;

The first reading of the FY27 Budget (Ordinance 2026-10) was on May 9, 2026, with public hearing, second reading and adoption by Council on May 26, 2026.

Future Improvements

We will continue to work on improving the budget document each year as we strive to achieve our goal of meeting current professional standards. In doing so, we will not only fine-tune the information provided, but we will also ease navigation through the document and facilitate greater understanding of the City's budget. We will continue to use planning documents and tools like annual council budget goals and long-term revenue forecasts to influence discussions and budget development.

Local, State, and Federal Revenues

1. **Local Revenues.** Revenues for FY27 are projected to be $61,981,963

2. **Long-Range Fiscal Plan.** In August 2025, the City established the Sustainability Fund and authorized $50,000,000 from other short and long-term investments as initial funding. Staff will continue to monitor the City's fiscal needs as they relate to long-range plans addressing revenue and expenditure concerns.

3. **State Revenues and Funding.** The State provides funding to the City in the form of Payment in Lieu of Taxes (FY27 budget $900,000); a Community Jail Contract ($600,000); Community Assistance Program funding ($120,000);and Shared Fisheries Business Tax (FY27 budgeted amount - $4,875,000). The SFBT is received in the spring of each year and is budgeted as components of the Alaska Fisheries Business and Alaska Fisheries Resource Landing Taxes. During FY26, the City received $129,254 for SFBT**.**

4. **Power Cost Equalization.** The State's Power Cost Equalization (PCE) program assists residents and community facilities in rural areas where electricity costs are significantly higher than in urban hubs. Individual residents receive subsidies for up to 750 kilowatt-hours per month, while community facilities receive an allowance determined by the community's population. The PCE program has been debated and in question at the state level for several years. Unalaska's total FY27 PCE budget is $950,000.

5. **PERS and TRS.** In setting the Defined Benefit Plan rates, the Alaska Retirement Management Board (ARMB) addressed compliance with Senate Bill 125, the PERS "cost-share" bill. In fiscal year 2008, the bill converted the PERS defined benefit plan to a cost-share plan, and provided for one integrated system of accounting for all employers. The bill established one uniform contribution rate of 22% for PERS employers, rather than separate contribution rates for each employer. The following table shows figures taken from the Alaska Department of Administration's Retirement and Benefits website:

PERS/TRS Defined Benefit Plan Contribution Rates (PERS Tiers I/II/III and TRS Tiers I/II)		
	PERS	TRS
ARMB Adopted Rate	28.33%	31.33%
Employer Effective Rate	22.00%	12.56%

Personnel Costs

1. **Total Personnel Costs.** Total personnel costs for FY27 are projected at $36,087,562, which represents a 4.2% increase from the FY26 revised budget amount of $34,646,065. Personnel costs include salaries and wages, payroll taxes, benefits, and other compensation. Detailed positions and costs for each department are shown in the personnel portion of this budget.

2. **Salaries and Wages.** The salaries and wages line-item for FY27 includes base pay rates and the City's costs of providing paid leave and holidays. Salaries and wages for all departments and funds are $20,423,702 which is a 2.5% increase from FY26.

3. **Employee Payroll Taxes and Benefits.**

    a. Employee payroll taxes and benefits include City contributions to state and federal payroll taxes, PERS, health insurance premiums, Workers' Compensation insurance, and union benefits. The cost for employee benefits included in the budget is $14,410,243, an increase of 5.9% from FY26. Employee benefits represent 40.0% of total personnel costs.

    b. City contributions for employees to the state PERS are budgeted at $5,312,995.

    c. Workers' Compensation insurance rates are based on a combination of base rates set by the National Council on Compensation Insurance, the City's experience modifier, and on total payroll.

    d. The City budgeted $415,000 for the Annual Travel Allowance for eligible employees in FY27.

    e. The City continues to provide quality insurance benefits for eligible employees and their immediate family. Our standard insurance benefits include group medical, dental, vision and audio coverage for employees and dependents at no charge to the employee. The City also provides a $50,000 life insurance policy for employees at no cost to the employee. Additional optional insurance benefits are available at a cost to the employee.

4. **Budgeted Overtime.** Budgeted overtime for all departments for FY27 is $1,253,617. We strive to keep overtime at a minimum, but overtime is incurred due to staffing shortages, emergencies and weather events.

Insurance Costs and Trends

Every January, the Administration Department prepares a budget for the City's expected liability, property, casualty, marine and workers' compensation insurance premiums. A budget is prepared using many factors, including estimated insurance market rates provided by the City's broker; estimated City revenues and payroll; the City's loss history; the City's workers' compensation experience modifier; the value of City-owned property; and vehicles and equipment to be added in the coming fiscal year.

The Public Entity insurance market is currently navigating a complex environment of macroeconomic pressures, climate driven property losses, and an evolving legal landscape. Underwriters are scrutinizing risk management practices, historical loss data, and local legal climates more closely than ever. The bright spot in the market is Workers' Compensation, which has continued a downward trend due to better safety protocols and an increase in the use of automated equipment, while the primary challenge remains medical inflation.

Below is a comparison of expiring FY26 premiums and FY27 budget estimates:

COVERAGE	FY26 Expiring Premium	FY27 Budget Estimate	Percentage Change
Property	$448,813	$475,048	5.85%
DIC (Earthquake & Flood)	$499,806	$524,847	5.01%
Liability	$497,437	$664,936	33.67%
Workers' Compensation	$361,611	$325,120	-10.09%
Marine	$146,483	$153,387	4.71%

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

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

Workers' Compensation costs may experience a substantial increase due to payroll increases, which will be most likely tempered by the continued downward trend in rates and the city's lower experience modifier due to decreased work-related injury claims.

Marine Coverage includes the rescue vessel and layers of marine liability. Marine insurance coverage is based on Port's revenue and loss history. The Port has an excellent loss history, and the estimated 4.71% premium increase is due to an expected increase in rates.

The city receives premium discounts from its insurer for submitting proof of training, sprinkler inspection certificates, safety committee minutes, etc. This year the discount is expected to be approximately $50,000.

The Capital and Major Maintenance Plan

Title VI of the Unalaska City Code requires the City Manager to submit a five-year capital improvement plan and budget of the proposed projects each year in conjunction with the City's operating budget. For the City, this document is called the Capital and Major Maintenance Plan (CMMP). Annually, City Council approves the CMMP, helping to identify needs and set spending priorities for the period covered in the CMMP. The first year of each year's plan supports the proposed capital budget, and the following years indicate anticipated timing and costs for capital improvement projects, projected infrastructure and equipment maintenance or replacement needs. In 2020, the City extended the period covered by the CMMP from five years to ten years. With the extension to a 10-year financial forecast, the CMMP will also provide information on financial trends that may help identify any funding complications before they occur.

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

School Funding

The Unalaska City School District's FY27 budget request to the City was approved by council at their meeting on April 28, 2026 with Resolution 2026-22. The district's request ($6,339,286) includes the required general fund appropriation of $4,494,286 at the maximum rate allowed, and $1,845,000 in funding beyond the set funding cap.

Proprietary Funds Synopsis

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

It is important to note that the goal for the proprietary or enterprise funds is to break even. If proprietary funds are required to be established as outlined above, it is the intent that user fees and related charges for services would satisfactorily meet the associated costs to provide the service. One benefit of proprietary funds is that they demonstrate what portion of the Fund's costs are met through user fees, with any shortfall provided as a subsidy from the General Fund (which is funded by taxpayers).

Considering the above, the City's proprietary funds historically have not operated at a profit, rather utilizing Unrestricted Net Position, when possible, to absorb losses. Included in each year's Council-approved budget goals is a request to implement cost controls and generate operational efficiencies to improve the overall performance of the proprietary fund.

The City's utilities comprise four of the seven proprietary funds. The utilities undergo a rate study every four or five years to establish consumer rates that are designed to meet the operational and capital costs of each utility. The Department of Public Utilities hired NewGen Strategies & Solutions to analyze operating and capital expenditures for all Utility Funds and to determine the revenue requirements to cover each utility's costs.

The following summarizes the health of each proprietary fund.

1. **Electric Fund** – Revenues are projected at $16,755,036 which is a decrease of $2,771,200 from the FY26 revised budget amount of $19,526,236. Budgeted operating expenses are $19,851,870, resulting in a budgeted operating deficit of $3,096,834. Rates in this fund are directly linked to the cost of fuel and will fluctuate as fuel costs rise or fall.

2. **Water Fund** – The fund has been traditionally stable over the years. FY27 revenues are projected at $2,272,488, which is an increase of $944,030 over last year's budget of $2,746,820. Budgeted operating expenses are $3,659,573, resulting in a budgeted operating surplus of $31,277.

3. **Wastewater Fund** – Revenues are projected at $3,272,488, which is an increase of $22,272 over last year's budget of $3,250,216. Budgeted operating expenses are $4,291,194, resulting in a budgeted operating deficit of $1,018,706.

4. **Solid Waste Fund** – Revenues are projected at $3,440,400, which is a reduction of $488,176 from last year's budget of $3,928,576. Budgeted operating expenses are $4,095,585, resulting in a budgeted operating deficit of $655,185. Rates have increased steadily over the years, but due to the requirements for closure, post-closure care and depreciation, it is expected that the Solid Waste Fund will continue to operate at a deficit.

5. **Ports & Harbors Fund** – Operating revenues are projected at $8,617,530 which is a decrease of $1,296,996 from last year's budget of $9,914,526. Budgeted operating expenses are $10,949,379, which resulted in a budgeted operating deficit of $2,331,849.

6. **Airport Fund** – Revenues are projected at $417,508 which is a decrease from the prior year. Budgeted operating expenses are $1,219,661, resulting in a budgeted operating deficit of $802,153.

7. **Housing Fund** – Revenues are projected at $318,975 which is an increase over the prior fiscal year. Budgeted operating expenses are $547,793, resulting in a budgeted operating deficit of $228,818.

IV. SUMMARY

Long-term planning and progress reporting are key components of performance accountability in local government. The City of Unalaska's Comprehensive Plan is underway with the professional assistance of R&M Consultants from Anchorage. We will continue our work on master plans for the City's utilities that will identify and assess these infrastructure assets, prepare us for regulatory changes, develop replacement schedules, and map a path toward better management and improved financial performance.

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

On July 1, 2026, the FY27 budget will turn public dollars into the public services that reflect the community's goals and meet the budget goals set by the City Council.

Finally, City Staff and I would like to thank Mayor Tutiakoff, City Council Members, and community members for their advice and work in preparing the City of Unalaska's FY27 Operating and Capital Budgets.

Sincerely,

CITY OF UNALASKA

MVeeder

Marjie Veeder
Acting City Manager

CITY OF UNALASKA
UNALASKA, ALASKA

ORDINANCE 2026-10

AN ORDINANCE OF THE UNALASKA CITY COUNCIL ADOPTING THE FISCAL YEAR 2027 OPERATING AND CAPITAL BUDGET FOR THE CITY OF UNALASKA

BE IT ENACTED BY THE UNALASKA CITY COUNCIL AS FOLLOWS:

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

Section 2. Effective Date: This ordinance becomes effective July 1, 2026

Section 3. Content: The following sums of money as may be needed or deemed necessary to defray expenses and liabilities of the City of Unalaska are hereby appropriated for municipal purposes and objects of the City of Unalaska hereinafter specified for the Fiscal Year 2027, July 1, 2026 to June 30, 2027, for the operating section, and for the duration of the project for the capital section. Adoption of this ordinance recognizes that funds are appropriated at the department level or capital project level and as outlined below. The presentation shown (by function: general government, public safety, etc.) is the authorized legal level of control. Composition of these figures is explained in the full detail budget document attached.

I. OPERATING BUDGET

A. General Fund

		Amount	Percentage
Revenues			
Taxes	$	25,045,000	56.1%
Intergovernmental		11,967,000	26.8%
Charges for Services		262,000	0.6%
Investment Income		1,000,000	2.2%
Other Revenues		485,200	1.1%
Other Financing Sources		2,500	0.0%
Appropriated Fund Balance		5,847,859	13.1%
Total revenue	$	44,609,559	100.0%

Expenditures

		Amount	Percentage
General Government			
Mayor & Council	$	585,223	1.3%
City Administration		2,921,105	6.5%
City Clerks		758,000	1.7%
Finance		3,113,683	7.0%
Planning		964,849	2.2%
Total General Government		8,342,860	18.7%
Public Safety (Police, Fire)		10,058,655	22.5%
Public Works		9,741,406	21.8%
Parks, Culture & recreation		5,345,228	12.0%
Grants to Non-Profits		1,577,202	3.5%
Education Support		6,339,286	14.2%
Capital Outlay		927,359	2.1%

Transfers to Other Funds		
Transfers to Govt Capital Projects	2,277,563	5.1%
Transfers to Enterprise Capital Projects	-	0.0%
Total transfers	2,277,563	5.1%
Total expenditures and transfers	$ 44,609,559	100.0%

B. Special Revenue Funds

	Revenues	Expenditures/ Transfers	Appropriated Fund Balance
1% Sales Tax Fund	$ 4,750,000	$ 14,585,590	$ 9,835,590
Bed Tax Fund	175,000	92,756	-
E911 Enhancement	75,000	52,100	-
Tobacco Tax	575,000	582,794	7,794
Sustainability Fund	1,700,000	149,000	-
Total Special Revenue Funds	$ 7,275,000	$ 15,462,240	$ 9,843,384

C. Proprietary Funds

	Revenues/ Transfers in	Expenditures/ Transfers	Appropriated Net Assets
Electric Fund	$ 16,755,036	$ 20,931,870	$ 4,176,834
Water Fund	3,690,850	3,759,573	68,723
Wastewater Fund	3,272,488	4,541,194	1,268,706
Solid Waste Fund	3,440,400	4,920,585	1,480,185
Ports & Harbors Fund	8,617,530	12,119,379	3,501,849
Airport Fund	417,508	1,219,661	802,153
Housing Fund	318,975	547,793	228,818
Total Proprietary Funds	$ 36,512,787	$ 48,040,055	$ 11,527,268

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

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 26, 2026.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Estkarlen P. Magdaong, CMC
City Clerk

CITY OF UNALASKA
CORPORATE
SEAL
STATE OF ALASKA

BUDGET GOALS

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-12

A RESOLUTION OF THE UNALASKA CITY COUNCIL ADOPTING THE COUNCIL'S GOALS FOR THE FISCAL YEAR 2027 BUDGET

WHEREAS, budget guidelines help to ensure that the budget is prepared in a manner consistent with City Council desires; and

WHEREAS, the City Council has discussed and selected the attached set of budget goals for Fiscal Year 2027; and

WHEREAS, management will utilize the adopted goals as guidelines when developing the Fiscal Year 2027 budget.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council adopts the attached goals as a guideline for developing the Fiscal Year 2027 budget.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on February 24, 2026.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Estkarlen P. Magdaong, CMC
City Clerk

CITY OF UNALASKA
CORPORATE
SEAL
STATE OF ALASKA

CITY COUNCIL
FISCAL YEAR 2027 BUDGET GOALS

Personnel Goals

The FY 2026 budget included 175.25 full-time equivalent (FTE) positions. Any proposed increase to the total number of full-time equivalent (FTE) positions will be fully evaluated and justified during the budget approval work sessions.

The FY 2027 goal represents no change from the approved FY 2026 budget goal.

General Fund Surplus/Deficit

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

The FY 2027 goal represents no change from the approved FY 2026 budget goal.

Proprietary Funding

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

The FY 2027 goal represents no change from the approved FY 2026 budget goal.

Operating Expenses

The overarching goal regarding the City Manager's proposed FY 2027 General Fund budget is non-financial in nature. Specifically, the goal is to accumulate, evaluate and include costs that have been deferred in prior years.

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

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

The total amount available to fund the Community Support Program grants is based on Resolution 2024-44 and states:

> Three and one-half percent (3.5%) of the average General Fund revenue for the five most recently completed and audited fiscal years; plus the current fund balance of the Bed Tax Fund and the Tobacco Excise Tax Fund, less committed amounts.

The FY 2027 goal indicates that any increases to each department's non-personnel operating budget will not exceed 3% without proper justification for the increase.

Capital Projects

New capital assets or maintenance of existing capital assets will be limited to projects approved by Council in the CMMP, which will include projects that are mandated or required by statute, projects that maintain our existing infrastructure, projects that address life, safety, or health issues, and projects that support the economic development of Unalaska.

The replacement and maintenance plans for all existing capital assets will be reviewed annually.

The vehicle and heavy equipment fleet requirements will be reviewed annually and reduced where appropriate without significantly impacting services provided to the public.

The FY 2027 goal represents no change from the approved FY 2026 budget goal.

Revenues

Proprietary Fund rate studies will be completed every three years and presented to council.

The property tax millage rate will be reviewed annually to establish an appropriate rate to maintain infrastructure and operations.

The FY 2027 goal represents no change from the approved FY 2026 budget goal.

Debt Service

The City will not incur new debt without appropriate analysis to show impacts to rates or taxpayers, and will not incur new debt unless the capital asset is eligible for a debt reimbursement program; is mandated by State or Federal government; or is needed to address life, safety, identified deferred maintenance or health issues.

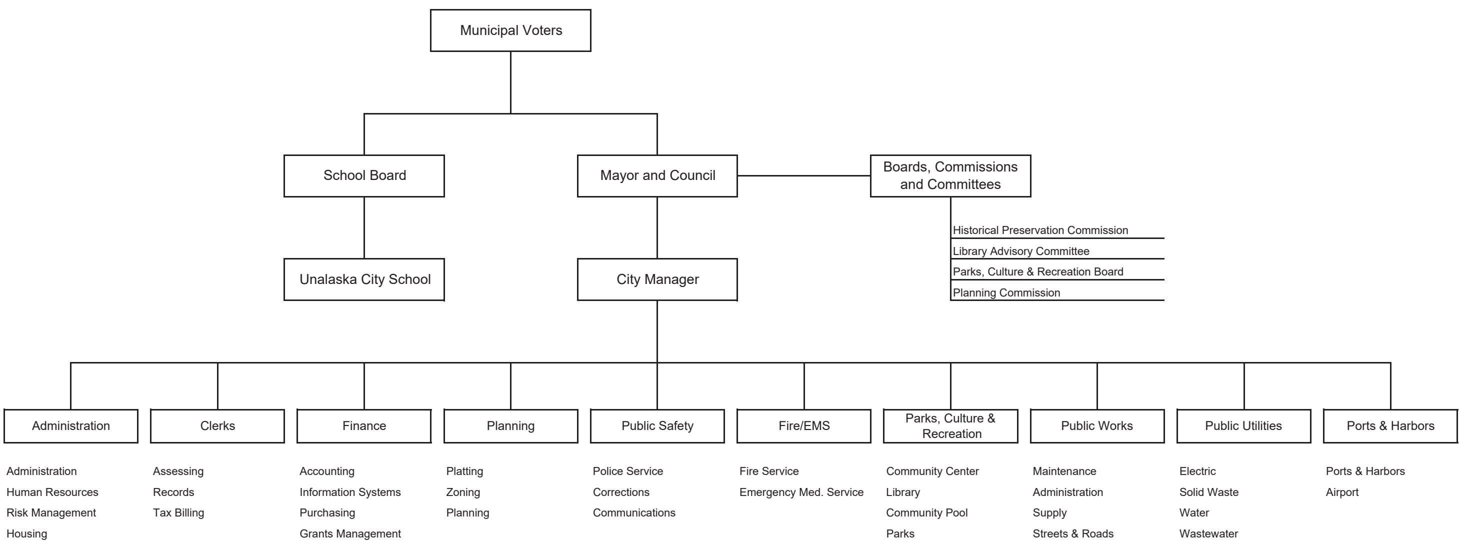
The City may incur debt for its Proprietary Funds provided there is a documented plan to pay the debt through rate adjustments.

The FY 2027 goal represents no change from the approved FY 2026 budget goal, exception for the addition of the phrase "identified deferred maintenance".

PRINCIPAL EXECUTIVE OFFICERS

Unalaska City Council	
Mayor	Vincent Tutiakoff, Sr.
Vice Mayor	Alejandro Tungul
Council Member	Daneen Looby
Council Member	Zac Schasteen
Council Member	Anthony Longo
Council Member	Shari Coleman
Council Member	Thomas Bell
City Management	
City Manager	Vacant
Deputy City Manager	Marjorie Veeder (Acting City Manager)
City Clerk	Estkarlen Magdaong
Finance Director	Jim Sharpe (Interim)
Parks, Culture, and Recreation Director	Roger Blakeley
Planning Director	Cameron Dean
Ports and Harbors Director	Scott Brown
Police Chief	Kim Hankins
Fire Chief	Edward Athey
Public Works Director	C. Brian Thacker
Public Utilities Director	Erik Hernandez
Special Services	
Attorney	Munson, Cacciola, & Severin, LLP
Auditors	BDO LLP
School Board	
President	David Gibson
Member	Kerry Mahoney
Member	Brian Rankin
Member	John Warden
Member	Trever Shaishnikoff
School Officials	
Superintendent	Ryan Humphrey
Secondary Principal	Greta Bruce
Elementary Principal	Riley Spetz
Business Manager	Leticia Holloway

City of Unalaska
Organizational Chart



RATE OF LEVY

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2025-68

A RESOLUTION ESTABLISHING DATES FOR THE FISCAL YEAR 2027 REAL PROPERTY TAX AND BUSINESS PERSONAL PROPERTY TAX COLLECTION EFFORT

WHEREAS, UCO 6.36.020 states that taxes become due and are delinquent on dates set yearly by resolution.

NOW THEREFORE, BE IT RESOLVED that the Unalaska City Council sets the following dates and deadlines for the FY27 real property tax and business personal property tax collection effort:

February 27, 2026	Deadline to file Business Personal Property Tax Return
March 25, 2026	Deadline to mail Real Property and Business Personal Property Regular, Supplemental and Involuntary Assessment Notices
April 24, 2026	Deadline for filing Appeals to the Board of Equalization
May 12, 2026	Board of Equalization meets
June 30, 2026	Deadline to mail Real Property and Business Personal Property Regular, Supplemental and Involuntary Tax Statements
August 20, 2026	First half payment due date for regular Real and Business Personal Property Tax rolls
August 20, 2026	Final payment due date for Supplemental and Involuntary Business Personal Property Tax rolls
August 21, 2026	Unpaid taxes become delinquent and subject to penalty and interest
October 20, 2026	Second half payment due date for regular Real and Business Personal Property Tax rolls
October 21, 2026	Unpaid taxes become delinquent and subject to penalty and interest

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on December 16, 2025.

Zac Schasteen
Mayor Pro Tem

ATTEST:

Estkarlen P. Magdaong, CMC
City Clerk

CITY OF UNALASKA
CORPORATE
SEAL
STATE OF ALASKA

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-30

A RESOLUTION OF THE UNALASKA CITY COUNCIL CERTIFYING THE 2026 REAL AND PERSONAL PROPERTY TAX ROLLS

WHEREAS, the City Assessor valued all real property within the City of Unalaska for property tax purposes and notices of assessed value were sent to the owners of record; and

WHEREAS, the Assessor settled all four appeals of the 2026 real property tax assessments to the satisfaction of the property owners and the City of Unalaska; and

WHEREAS, there is no need to convene the Board of Equalization because all appeals were resolved; and

WHEREAS, Unalaska's Code of Ordinances at § 6.32.110 (C) provides that the City Council shall certify the tax roll to the Assessor by resolution.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council hereby accepts and certifies the property tax assessment rolls for calendar year 2026 as follows:

REAL PROPERTY	
Total Assessed Value	$986,680,700
Exempt	$381,381,845
Taxable	$605,298,855
BUSINESS PERSONAL PROPERTY	
Total Assessed Value	$281,745,811
Exempt	$4,017,502
Taxable	$277,728,309
TOTAL TAXABLE	$883,027,164

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 26, 2026.

Vincent M. Tutiakoff, Sr.
Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Estkarlen P. Magdaong, CMC
City Clerk

CITY OF UNALASKA CORPORATE SEAL STATE OF ALASKA

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-25

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE RATE OF LEVY ON ASSESSED PROPERTY WITHIN THE CITY OF UNALASKA FOR FISCAL YEAR 2027

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

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

NOW THEREFORE BE IT RESOLVED that the rate of levy on assessed property within the City of Unalaska, Alaska for Fiscal Year 2027 shall be set at 10.5 mills.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 28, 2026.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Estkarlen P. Magdaong, CMC
City Clerk

CITY OF UNALASKA
CORPORATE
SEAL
STATE OF ALASKA

OVERVIEW OF GENERAL FUND

City of Unalaska
FY2027 General Fund Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
REVENUES								
Raw Seafood Tax	4,611,410	5,428,530	6,000,000	6,000,000	7,210,879	6,500,000	8.33%	8.33%
AK Fisheries Business	3,996,216	3,929,263	4,500,000	4,500,000	4,314,978	4,875,000	8.33%	8.33%
AK Fisheries Resource Landing	7,047,346	4,598,955	5,000,000	5,000,000	4,435,062	5,000,000	-	-
Property Taxes	8,805,328	8,953,812	8,950,000	8,950,000	9,145,798	8,950,000	-	-
Sales Tax	9,282,747	9,434,151	9,500,000	9,500,000	9,355,125	9,500,000	-	-
Investment Earnings	9,142,653	10,696,548	2,000,000	2,000,000	5,881,413	1,000,000	(50.00%)	(50.00%)
Other Revenues	2,935,460	7,187,064	2,756,750	2,940,453	2,853,379	2,936,700	6.53%	(0.13%)
Total Operating Revenues	45,821,159	50,228,324	38,706,750	38,890,453	43,196,634	38,761,700	0.14%	(0.33%)
EXPENDITURES								
Mayor & Council	499,851	480,076	568,882	609,131	457,242	585,223	2.87%	(3.92%)
City Administration	2,195,145	2,381,044	2,902,686	3,089,072	2,182,803	2,940,005	1.29%	(4.83%)
City Clerk	534,292	673,747	729,043	731,280	625,911	780,000	6.99%	6.66%
Finance	2,104,834	2,705,476	2,909,043	2,985,126	2,570,317	3,119,233	7.23%	4.49%
Planning	538,989	607,578	923,303	1,261,005	1,069,115	979,599	6.10%	(22.32%)
Public Safety	4,837,940	5,560,994	6,891,983	7,097,384	5,416,749	7,294,347	5.84%	2.78%
Fire & EMS	1,551,768	2,288,232	2,680,053	2,832,793	2,521,290	2,808,878	4.81%	(0.84%)
Public Works	5,970,113	6,249,707	7,317,983	8,013,642	6,564,407	9,754,944	33.30%	21.73%
Parks, Culture & Recreation	3,957,080	4,364,054	4,935,870	5,218,980	4,389,125	5,345,228	8.29%	2.42%
Community Grants	1,057,227	1,151,764	1,755,706	1,755,706	1,731,296	1,577,202	(10.17%)	(10.17%)
School Support	5,495,242	5,996,810	6,243,965	6,243,965	6,243,965	6,339,286	1.53%	1.53%
Total Operating Expenditures	28,742,481	32,459,481	37,858,517	39,838,085	33,772,220	41,523,945	9.68%	4.23%
Net Operating Surplus	**17,078,678**	**17,768,843**	**848,233**	**(947,632)**	**9,424,413**	**(2,762,245)**		
Capital Outlay and Transfers								
Capital Outlay	90,321	1,187,577	1,080,000	1,355,189	273,412	808,051	(25.18%)	(40.37%)
Transfers To Capital Projects	141,922	707,270	2,890,000	8,997,262	7,997,262	2,277,563	(21.19%)	(74.69%)
Transfers To Proprietary Funds	300,000	-	-	5,085,110	5,085,110	-	-	(100.00%)
Transfers To Proprietary Capital	252,224	-	3,242,070	3,756,570	3,756,570	-	(100.00%)	(100.00%)
	784,468	1,894,847	7,212,070	19,194,131	17,112,354	3,085,614	(57.22%)	(83.92%)
Net Surplus (Deficit)	**16,294,211**	**15,873,997**	**(6,363,837)**	**(20,141,762)**	**(7,687,941)**	**(5,847,859)**		
Appropriated Fund Balance	-	-	6,363,837	18,716,017	-	5,847,859	(8.11%)	(68.75%)
General Fund Net	16,294,211	15,873,997	-	(1,425,745)	(7,687,941)	-		

	Personnel Expenses	Operating Expenses	Capital Expenses	Other Expenses	Adopted Budget	% of Fund
EXPENDITURES						
Mayor & Council	50,573	534,650	-	-	585,223	1.38%
City Administration	1,299,224	1,621,881	18,900	-	2,940,005	6.95%
City Clerk	629,950	128,050	22,000	-	780,000	1.84%
Finance	1,976,727	1,434,412	5,550	(297,456)	3,119,233	7.37%
Planning	849,129	115,720	14,750	-	979,599	2.31%
Public Safety	6,408,160	848,977	37,210	-	7,294,347	17.23%
Fire & EMS	2,167,005	634,513	7,360	-	2,808,878	6.64%
Public Works	5,552,003	4,189,403	731,589	-	10,472,995	24.74%
Parks, Culture & Recreation	3,791,297	1,553,931	90,000	-	5,435,228	12.84%
Other Expenses	-	-	-	7,916,488	7,916,488	18.70%
Total Operating Expenditures	22,724,068	11,061,537	927,359	7,619,032	42,331,996	

City of Unalaska
FY2027 General Fund Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Non-personnel Operating Expense								
Mayor & Council	452,468	345,007	519,250	559,499	407,776	534,650	2.97%	(4.44%)
City Administration	1,123,273	1,267,912	1,664,332	1,790,672	1,101,694	1,640,781	(1.42%)	(8.37%)
City Clerk	76,421	108,710	123,305	123,305	74,691	150,050	21.69%	21.69%
Finance	659,762	1,149,222	1,061,561	1,335,223	1,111,388	1,142,506	7.63%	(14.43%)
Planning	74,966	40,429	125,820	457,404	314,886	130,470	3.70%	(71.48%)
Public Safety	379,605	534,315	727,472	932,873	461,420	886,187	21.82%	(5.00%)
Fire & EMS	338,229	600,813	619,302	772,042	496,368	641,873	3.64%	(16.86%)
Public Works	1,341,257	1,120,623	2,162,103	2,689,205	1,541,019	4,202,941	94.39%	56.29%
Parks, Culture & Recreation	935,711	914,022	1,402,260	1,576,646	931,170	1,553,931	10.82%	(1.44%)
	5,381,693	6,081,052	8,405,405	10,236,870	6,440,412	10,883,389	29.48%	6.32%
	45.09%	45.97%	51.24%	56.13%	44.68%	57.89%		
Other Expense								
Community Grants	1,057,227	1,151,764	1,755,706	1,755,706	1,731,296	1,577,202	(10.17%)	(10.17%)
School Support	5,495,242	5,996,810	6,243,965	6,243,965	6,243,965	6,339,286	1.53%	1.53%
	6,552,469	7,148,574	7,999,671	7,999,671	7,975,261	7,916,488	(1.04%)	(1.04%)
	54.91%	54.03%	48.76%	43.87%	55.32%	42.11%		
Total General Fund Operating Exp.	11,934,162	13,229,626	16,405,076	18,236,541	14,415,673	18,799,877	14.60%	3.09%

GENERAL FUND REVENUES

City of Unalaska
FY2027 General Fund Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Taxes								
01010040 - 41110 Real Property Tax	6,016,500	6,138,916	6,150,000	6,150,000	6,357,563	6,250,000	1.63%	1.63%
01010040 - 41120 Personal Property Tax	2,788,828	2,814,896	2,800,000	2,800,000	2,788,235	2,700,000	(3.57%)	(3.57%)
01010040 - 41310 City Sales Tax	9,282,747	9,434,151	9,500,000	9,500,000	9,355,125	9,500,000	-	-
01010040 - 41410 Raw Seafood Tax	4,611,410	5,428,530	6,000,000	6,000,000	7,210,879	6,500,000	8.33%	8.33%
01010040 - 41911 Real Property Tax P&I	24,580	28,402	25,000	25,000	20,722	25,000	-	-
01010040 - 41912 Personal Property Tax P&I	35,246	16,074	25,000	25,000	18,399	25,000	-	-
01010040 - 41930 Gen Sales and Use Tax P&I	67,683	93,064	35,000	35,000	74,919	35,000	-	-
01010040 - 41941 Raw Seafood Tax Penalty / Int	34,585	6,150	10,000	10,000	3,820	10,000	-	-
Total Taxes	22,861,579	23,960,183	24,545,000	24,545,000	25,829,662	25,045,000	2.04%	2.04%
Intergovernmental								
01010041 - 42350 State Shared Revenue	128,146	124,405	120,000	120,000	92,172	120,000	-	-
01010041 - 42351 Fisheries Business Tax	3,996,216	3,929,263	4,500,000	4,500,000	4,314,978	4,875,000	8.33%	8.33%
01010041 - 42352 Fisheries Resource Land Tax	7,047,346	4,598,955	5,000,000	5,000,000	4,435,062	5,000,000	-	-
01010041 - 42353 Motor Vehicle License Tax	52,243	65,933	60,000	60,000	54,336	60,000	-	-
01010041 - 42354 Alcoholic Beverage Tax	-	2,500	-	-	13,000	-	-	-
01010041 - 42355 PERS Nonemployer Contributions	264,552	439,256	250,000	256,051	-	250,000	-	(2.36%)
01010041 - 42359 Other State Revenue	-	-	-	-	27,095	-	-	-
01010041 - 42370 PSM Disaster Commission Check	-	3,712,796	-	-	17,653	-	-	-
01010041 - 42390 State PILT	925,943	1,000,547	900,000	900,000	1,029,227	900,000	-	-
01011041 - 42151 DMV Commissions	42,782	61,329	45,000	45,000	34,269	45,000	-	-
01011041 - 42155 Corrections Contract	667,230	679,305	600,000	600,000	443,884	600,000	-	-
01011041 - 42198 Other Grants-DPS	-	-	-	-	76,535	-	-	-
01011041 - 42199 Misc State Operating Grants PS	-	60,000	-	-	2,000	-	-	-
01012041 - 42101 Fed FCC Universal Srv Grant O	56,339	54,059	50,000	50,000	49,554	54,000	8.00%	8.00%
01012041 - 42170 AK Public Library Assistance	7,000	7,000	7,000	7,000	7,000	7,000	-	-
01012041 - 42171 IMLS Library Grant	6,000	6,000	6,000	6,000	-	6,000	-	-
01012041 - 42172 OWL Library Grant	45,738	54,517	50,000	50,000	52,938	50,000	-	-
01012041 - 42198 Other Grants-Library	-	18,000	-	-	473	-	-	-
01012041 - 42199 Misc State Operating Grant PCR	-	1,300	-	169,308	-	-	-	(100.00%)
Total Intergovernmental	13,239,534	14,815,165	11,588,000	11,763,359	10,650,175	11,967,000	3.27%	1.73%
Charges for Services								
01010142 - 43130 Zoning and Subdivision Fees	500	200	2,000	2,000	850	1,000	(50.00%)	(50.00%)
01010142 - 43190 Other and Late Fees	36,067	49,262	20,000	20,000	23,621	20,000	-	-
01011042 - 43211 Impound Yard Storage Fees	-	-	250	250	-	250	-	-
01011042 - 43212 Police Civil Service	645	750	500	500	1,005	500	-	-
01011042 - 43250 Ambulance Service Fees	59,823	63,857	40,000	40,000	79,831	40,000	-	-
01011042 - 43260 Animal Control / Shelter Fees	160	515	100	100	800	100	-	-
01012042 - 43710 Facility Passes	119,747	110,277	110,000	110,000	123,222	105,000	(4.55%)	(4.55%)
01012042 - 43720 Program Fees	56,909	50,813	68,000	68,000	70,896	66,000	(2.94%)	(2.94%)
01012042 - 43740 Facility Rental Fees	7,627	8,227	6,500	6,500	7,527	6,600	1.54%	1.54%
01012042 - 43750 Equipment Rental Fees	765	2,791	500	500	491	350	(30.00%)	(30.00%)
01012042 - 43760 Other PCR Fees	8,342	13,689	5,500	5,500	15,622	10,000	81.82%	81.82%
01012042 - 43770 Library Fees	8,695	10,469	8,500	8,500	8,524	6,000	(29.41%)	(29.41%)
01012042 - 43771 Passport Fees (libry)	4,795	6,507	5,000	5,000	4,235	5,000	-	-
01012042 - 43772 Library Postage Fee	847	1,886	1,200	1,200	1,083	1,200	-	-
Total Charges for Services	304,922	319,242	268,050	268,050	337,706	262,000	(2.26%)	(2.26%)
Investment Income								
01010043 - 47110 Interest Revenue	4,883,437	8,467,952	2,000,000	2,000,000	7,834,242	1,000,000	(50.00%)	(50.00%)
01010043 - 47120 Incr (Decr) FMV Investments	4,259,216	2,228,596	-	-	(1,952,829)	-	-	-
Total Investment Income	9,142,653	10,696,548	2,000,000	2,000,000	5,881,413	1,000,000	(50.00%)	(50.00%)

City of Unalaska
FY2027 General Fund Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Other								
01010047 - 45110 Business Licenses and Permits	11,217	10,809	12,000	12,000	10,758	12,000	-	-
01010047 - 45210 Building Permits	2,350	1,700	2,500	2,500	900	2,500	-	-
01010047 - 45220 Taxi Permits	1,900	1,700	2,500	2,500	2,000	2,500	-	-
01010047 - 45230 Animal Licenses	65	155	200	200	45	200	-	-
01010047 - 46210 Forfeits	9,406	2,969	6,000	6,000	10,778	6,000	-	-
01010047 - 47210 Tideland Rent	172,388	164,607	250,000	250,000	419,891	425,000	70.00%	70.00%
01010047 - 47220 Land Rent	33,216	45,328	30,000	30,000	38,146	37,000	23.33%	23.33%
01010047 - 47400 Contrb & Donate / Prv Sources	-	-	-	-	10	-	-	-
01012047 - 47400 Contrb & Donate / Prv Sources	5,167	2,792	-	8,344	1,403	-	-	(100.00%)
Total Other	235,709	230,060	303,200	311,544	483,931	485,200	60.03%	55.74%
Other Financing Sources								
01010048 - 49210 Sale of Fixed Assets	36,762	-	2,500	2,500	13,748	2,500	-	-
01010048 - 49410 Other	-	207,126	-	-	-	-	-	-
Total Other Financing Sources	36,762	207,126	2,500	2,500	13,748	2,500	-	-
Non-recurring Revenues								
01010049 - 49900 Appropriated Fund Balance	-	-	6,363,837	18,716,017	-	5,847,859	(8.11%)	(68.75%)
Total Non-recurring Revenues	-	-	6,363,837	18,716,017	-	5,847,859	(8.11%)	(68.75%)
Total General Fund Revenues	45,821,159	50,228,324	45,070,587	57,606,470	43,196,634	44,609,559	(1.02%)	(22.56%)

MAYOR & COUNCIL

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Mayor & Council								
Council								
01020151 - 51100 Salaries and Wages	42,275	38,525	44,400	44,400	43,775	44,400	-	-
01020151 - 52200 FICA & Medicare Emplr Match	3,234	2,947	3,397	3,397	3,349	3,397	-	-
01020151 - 52300 PERS Employer Contribution	1,776	93,511	1,700	1,700	2,255	2,644	55.53%	55.53%
01020151 - 52500 Workers Compensation	97	86	135	135	87	132	(2.22%)	(2.22%)
Total Personnel Expenses	47,382	135,069	49,632	49,632	49,466	50,573	1.90%	1.90%
01020152 - 53230 Legal Services	-	100	-	-	-	-	-	-
01020152 - 53260 Training Services	10,336	2,710	31,000	31,000	3,205	31,000	-	-
01020152 - 53300 Other Professional Svs	148,772	161,394	159,600	159,600	157,376	159,600	-	-
01020152 - 55310 Telephone / Fax/ TV	74	36	1,000	1,000	33	1,000	-	-
01020152 - 55902 Printing and Binding	2,547	1,481	1,500	1,500	255	1,500	-	-
01020152 - 55903 Travel and Related Costs	49,947	53,481	94,300	94,300	60,136	108,700	15.27%	15.27%
01020152 - 55906 Membership Dues	8,923	3,300	10,700	10,700	9,317	10,700	-	-
01020152 - 55999 Other	146	-	4,250	4,250	2,833	4,250	-	-
01020152 - 56100 General Supplies	83,441	86,085	115,000	152,000	99,678	115,000	-	(24.34%)
01020152 - 56120 Office Supplies	272	86	500	500	234	500	-	-
01020152 - 56310 Food/Bev/Related for Programs	-	10	600	600	115	600	-	-
01020152 - 56320 Business Meals	1,328	2,347	3,000	3,000	362	3,000	-	-
01020152 - 56330 Food/Bev/Related Emp Apprctn	817	945	1,000	1,000	1,548	2,000	100.00%	100.00%
01020152 - 56400 Books and Periodicals	-	-	500	500	-	500	-	-
01020152 - 58498 Council Sponsorships Contngncy	15,000	5,027	15,000	15,000	1,051	15,000	-	-
01020152 - 58499 Council Sponsorships - Planned	130,866	28,003	81,300	84,549	71,632	81,300	-	(3.84%)
Total Operating Expenses	452,468	345,007	519,250	559,499	407,776	534,650	2.97%	(4.44%)
Total Council	499,851	480,076	568,882	609,131	457,242	585,223	2.87%	(3.92%)

CITY MANAGER

General Fund: ***City Manager's Office*** (0102-025X)
Responsible Manager/Title: Vacant

Mission Statement

To provide professional advice and guidance to the City Council, act as the City's representative regarding state and federal issues and manage City services in an efficient manner while ensuring the public is included and informed throughout the government process.

Departmental Goals

- Ensure processes to conduct city business are public, transparent, fair for all and improve processes to be more efficient and effective
- To foster open, constructive communication between the City and Stakeholders
- To ensure all State and Federal Regulations are met by facilities and operations with the support of departmental directors
- To serve as a resource for City Council Directives
- To promote economic development

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
City Administration								
City Manager's Office								
01020251 - 51100 Salaries and Wages	226,940	255,166	202,289	496,177	340,907	238,201	17.75%	(51.99%)
01020251 - 51200 Temporary Employees	-	-	-	-	53,931	-	-	-
01020251 - 51300 Overtime	789	660	1,000	1,000	746	2,800	180.00%	180.00%
01020251 - 52100 Health Insurance Benefit	57,890	64,955	60,892	83,726	61,557	68,201	12.00%	(18.54%)
01020251 - 52200 FICA & Medicare Emplr Match	15,538	18,195	14,774	36,082	24,638	16,649	12.69%	(53.86%)
01020251 - 52300 PERS Employer Contribution	54,425	50,685	56,685	89,742	59,128	67,142	18.45%	(25.18%)
01020251 - 52400 Unemployment Insurance	864	976	827	1,137	1,600	868	4.96%	(23.66%)
01020251 - 52500 Workers Compensation	507	593	489	489	593	498	1.84%	1.84%
01020251 - 52900 Other Employee Benefits	-	254	254	254	254	254	-	-
Total Personnel Expenses	356,952	391,483	337,210	708,607	543,354	394,613	17.02%	(44.31%)
01020252 - 53260 Training Services	2,791	2,705	3,000	3,000	525	3,000	-	-
01020252 - 53264 Education Reimbursement	7,848	(45)	-	-	-	-	-	-
01020252 - 53300 Other Professional Svs	70,483	85,650	116,000	151,000	138,562	128,900	11.12%	(14.64%)
01020252 - 54230 Custodial Services/Supplies	57,715	65,923	64,300	64,300	56,785	64,300	-	-
01020252 - 54300 Repair/Maintenance Services	-	-	500	500	-	500	-	-
01020252 - 54410 Buildings/Land Rental	154	154	200	200	154	200	-	-
01020252 - 55310 Telephone/Fax/TV	1,414	2,574	6,000	6,000	2,096	6,000	-	-
01020252 - 55901 Advertising	1,500	-	1,625	1,625	1,500	1,625	-	-
01020252 - 55902 Printing and Binding	128	-	-	-	-	500	-	-
01020252 - 55903 Travel and Related Costs	20,367	29,236	41,000	77,500	29,843	41,000	-	(47.10%)
01020252 - 55905 Postal Services	267	309	300	300	300	300	-	-
01020252 - 55906 Membership Dues	3,203	247	4,600	4,600	1,381	4,600	-	-
01020252 - 55908 Employee Moving Costs	-	-	5,000	27,500	22,797	15,000	200.00%	(45.45%)
01020252 - 56100 General Supplies	1,652	9,283	5,000	5,000	2,575	5,000	-	-
01020252 - 56101 Safety Related Items	67	-	-	-	-	-	-	-
01020252 - 56120 Office Supplies	872	1,031	1,500	1,500	2,177	1,500	-	-
01020252 - 56150 Computer Hardware / Software	-	-	200	200	-	5,200	2500.00%	2500.00%
01020252 - 56160 Uniforms	260	-	200	200	195	400	100.00%	100.00%
01020252 - 56260 Gasoline for Vehicles	746	990	2,000	2,000	1,191	2,000	-	-
01020252 - 56320 Business Meals	3,272	2,745	4,000	4,000	2,661	4,000	-	-
01020252 - 56330 Food/Bev/Related Emp Apprctn	10,468	12,857	9,060	9,060	10,377	12,660	39.74%	39.74%
01020252 - 56400 Books and Periodicals	1,095	1,580	1,200	1,200	1,095	1,200	-	-
Total Operating Expenses	184,303	215,239	265,685	359,685	274,213	297,885	12.12%	(17.18%)
Total City Manager's Office	541,256	606,722	602,895	1,068,292	817,567	692,498	14.86%	(35.18%)

CITY ADMINISTRATION

General Fund: ***Administration*** (0102-035X)
Responsible Manager/Title: Marjorie Veeder, Deputy City Manager

Mission Statement

Our mission is to support the City of Unalaska, our employees, and future employees through ensuring a safe and equitable working environment, extending training and learning opportunities for professional growth, standardizing policies, and facilitating clear and consistent processes.

Departmental Goals

- To ensure that local code regulations and city-wide policies remain current and relevant, and achieve their objectives and desired outcomes.
- To ensure quality employee performance, encourage professional growth, and reduce performance-related liability through employee orientation, development, and training programs.
- To recruit and retain highly qualified employees.
- To ensure compensation, benefit plans, and recognition programs are equitable, competitive, and meaningful through research and analysis.
- To ensure City's hiring and employment process meets Code requirements as well as Equal Opportunity Employment and Affirmative Action Plans.
- To establish and enforce effective performance management tools.
- To provide risk management support to all departments, including maintain records for Workers Compensation, OSHA, and insurance policies.
- To coordinate the City's Safety Program with the support of the Safety Committee.
- To efficiently manage the City's employee housing program and maintain housing facilities.
- To manage the City's notary program and maintain current notary commissions.

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
City Administration								
Administration								
01020351 - 51100 Salaries and Wages	437,537	464,023	541,961	350,041	319,755	486,612	(10.21%)	39.02%
01020351 - 51200 Temporary Employees	-	1,787	-	-	3,575	78,000	-	-
01020351 - 51300 Overtime	507	398	1,200	1,200	78	1,080	(10.00%)	(10.00%)
01020351 - 52100 Health Insurance Benefit	139,807	128,337	163,651	110,370	115,050	157,711	(3.63%)	42.89%
01020351 - 52200 FICA & Medicare Emplr Match	32,817	33,866	40,419	26,870	25,280	42,404	4.91%	57.81%
01020351 - 52300 PERS Employer Contribution	101,003	88,811	149,741	97,864	69,042	134,794	(9.98%)	37.74%
01020351 - 52400 Unemployment Insurance	2,137	1,925	2,220	1,496	1,528	2,004	(9.73%)	33.96%
01020351 - 52500 Workers Compensation	950	966	1,190	1,190	865	1,210	1.68%	1.68%
01020351 - 52900 Other Employee Benefits	160	1,535	762	762	2,582	796	4.46%	4.46%
Total Personnel Expenses	714,919	721,649	901,144	589,793	537,755	904,611	0.38%	53.38%
01020352 - 53230 Legal Services	67,562	117,776	130,000	130,000	85,122	130,000	-	-
01020352 - 53260 Training Services	1,860	1,425	17,650	17,650	2,099	17,250	(2.27%)	(2.27%)
01020352 - 53264 Education Reimbursement	-	-	-	-	-	4,000	-	-
01020352 - 53300 Other Professional Svs	83,341	102,020	195,000	132,340	26,694	215,000	10.26%	62.46%
01020352 - 53490 Other Technical Services	-	-	3,000	3,000	-	-	(100.00%)	(100.00%)
01020352 - 54110 Water / Sewerage	2,464	2,683	2,675	2,675	2,442	2,790	4.30%	4.30%
01020352 - 54210 Solid Waste	4,758	5,119	6,300	6,300	5,668	6,300	-	-
01020352 - 54410 Buildings / Land Rental	154	154	200	200	154	200	-	-
01020352 - 55200 General Insurance	635,748	711,403	825,242	825,242	573,273	762,626	(7.59%)	(7.59%)
01020352 - 55310 Telephone/Fax/TV	5,667	6,549	9,740	9,740	5,033	9,740	-	-
01020352 - 55901 Advertising	-	2,882	7,200	7,200	261	7,200	-	-
01020352 - 55903 Travel and Related Costs	9,016	9,751	39,500	39,500	13,395	35,000	(11.39%)	(11.39%)
01020352 - 55905 Postal Services	304	300	100	100	300	300	200.00%	200.00%
01020352 - 55906 Membership Dues	1,417	1,054	3,740	3,740	3,510	2,490	(33.42%)	(33.42%)
01020352 - 55908 Employee Moving Costs	-	-	10,000	10,000	-	10,000	-	-
01020352 - 56100 General Supplies	6,631	107	4,000	4,000	311	3,000	(25.00%)	(25.00%)
01020352 - 56101 Safety Related Items	12,741	(4,404)	50,700	145,700	18,243	22,600	(55.42%)	(84.49%)
01020352 - 56120 Office Supplies	3,833	3,937	5,000	5,000	6,066	5,000	-	-
01020352 - 56150 Computer Hardware / Software	720	720	500	500	1,180	500	-	-
01020352 - 56160 Uniforms	400	-	-	-	-	-	-	-
01020352 - 56220 Electricity	57,309	47,632	55,000	55,000	38,507	56,650	3.00%	3.00%
01020352 - 56240 Heating Oil	40,980	32,241	25,000	25,000	35,961	26,250	5.00%	5.00%
01020352 - 56260 Gasoline for Vehicles	255	187	600	600	74	600	-	-
01020352 - 56270 Diesel for Equipment	-	-	-	-	112	-	-	-
01020352 - 56320 Business Meals	328	676	1,500	1,500	-	1,000	(33.33%)	(33.33%)
01020352 - 56330 Food/Bev/Related Emp Apprctn	3,254	10,124	5,000	5,000	8,878	5,000	-	-
01020352 - 56400 Books and Periodicals	228	336	1,000	1,000	197	500	(50.00%)	(50.00%)
Total Operating Expenses	938,970	1,052,672	1,398,647	1,430,987	827,480	1,323,996	(5.34%)	(7.48%)
01020353 - 57410 Non Capitalized Machinery/Equi	-	-	-	-	-	18,900	-	-
Total Capital Outlay	-	-	-	-	-	18,900	-	-
Total Administration	1,653,889	1,774,322	2,299,791	2,020,780	1,365,236	2,247,507	(2.27%)	11.22%

CITY CLERK

General Fund: ***City Clerk's Department*** (0102-055X)
Responsible Manager/Title: Estkarlen Magdaong, City Clerk

Mission Statement

To fulfill its role as the elections official, tax collector, legislative administrator, and records manager for the City in an efficient, professional and friendly manner; to serve the community as an accessible and responsive representative of transparent and open government and to facilitate and promote full participation by citizens in our local governmental process.

Departmental Goals

- To provide friendly, knowledgeable service to citizens, elected officials, and City staff
- To implement fair and impartial elections in full compliance with all applicable laws
- To protect and preserve official City records and provide access to those records through the public information request process
- To ensure that Council meetings are well organized, that information needed for the meetings is available in a timely manner, and that the minutes are accurate and complete
- To implement accurate, equitable and timely assessment and collection of taxes
- To ensure accurate, complete, and timely issuance of business licenses and taxi permits in accordance with Title 9 of the Unalaska Code of Ordinances

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
City Clerk								
Clerks								
01020551 - 51100 Salaries and Wages	276,134	352,414	344,966	347,183	341,452	369,022	6.97%	6.29%
01020551 - 51200 Temporary Employees	-	6,345	18,000	18,000	-	-	(100.00%)	(100.00%)
01020551 - 51300 Overtime	109	1,472	2,000	2,000	1,315	2,000	-	-
01020551 - 52100 Health Insurance Benefit	94,348	107,133	114,174	114,174	108,249	127,875	12.00%	12.00%
01020551 - 52200 FICA & Medicare Emplr Match	21,140	27,326	27,921	28,090	26,310	28,384	1.66%	1.05%
01020551 - 52300 PERS Employer Contribution	63,946	67,686	95,577	95,428	71,232	99,982	4.61%	4.77%
01020551 - 52400 Unemployment Insurance	1,480	1,559	2,068	2,068	1,583	1,626	(21.37%)	(21.37%)
01020551 - 52500 Workers Compensation	633	720	651	651	699	663	1.84%	1.84%
01020551 - 52900 Other Employee Benefits	80	381	381	381	381	398	4.46%	4.46%
Total Personnel Expenses	457,871	565,037	605,738	607,975	551,220	629,950	4.00%	3.61%
01020552 - 53100 Official / Administrative	5,400	5,806	6,750	6,750	4,548	6,750	-	-
01020552 - 53210 Audit and Accounting	-	25,000	28,000	28,000	-	28,000	-	-
01020552 - 53230 Legal Services	7,047	7,505	10,000	10,000	11,534	12,000	20.00%	20.00%
01020552 - 53250 Assessment Services	30,265	28,739	35,000	35,000	29,861	35,000	-	-
01020552 - 53260 Training Services	1,650	655	1,425	1,425	850	1,650	15.79%	15.79%
01020552 - 53264 Education Reimbursement	-	6,000	-	-	-	-	-	-
01020552 - 53300 Other Professional Svs	1,465	13,563	5,500	5,500	415	5,500	-	-
01020552 - 54300 Repair/Maintenance Services	-	3,556	5,000	5,000	5,665	5,000	-	-
01020552 - 54410 Buildings / Land Rental	307	307	300	300	307	300	-	-
01020552 - 54420 Equipment Rental	-	1,924	2,250	2,250	1,763	2,250	-	-
01020552 - 55310 Telephone / Fax / TV	1,166	1,650	2,000	2,000	599	2,000	-	-
01020552 - 55901 Advertising	2,672	2,105	4,500	4,500	2,811	4,500	-	-
01020552 - 55902 Printing and Binding	3,073	1,738	2,500	2,500	2,876	3,000	20.00%	20.00%
01020552 - 55903 Travel and Related Costs	12,685	2,374	8,000	8,000	4,206	10,000	25.00%	25.00%
01020552 - 55905 Postal Services	3,843	2,400	2,400	2,400	2,411	2,400	-	-
01020552 - 55906 Membership Dues	1,105	460	520	520	610	540	3.85%	3.85%
01020552 - 55999 Other	218	-	-	-	-	-	-	-
01020552 - 56100 General Supplies	417	109	750	750	94	750	-	-
01020552 - 56120 Office Supplies	2,623	1,721	5,000	5,000	3,654	5,000	-	-
01020552 - 56260 Gasoline for Vehicles	764	721	960	960	600	960	-	-
01020552 - 56320 Business Meals	109	995	850	850	479	850	-	-
01020552 - 56330 Food/Bev/Related Emp Apprctn	1,613	1,382	1,500	1,500	1,408	1,500	-	-
01020552 - 59100 Interest Expense	-	-	100	100	-	100	-	-
Total Operating Expenses	76,421	108,710	123,305	123,305	74,691	128,050	3.85%	3.85%
01020553 - 57410 Non Capitalized Machinery/Equi	-	-	-	-	-	22,000	-	-
Total Capital Outlay	-	-	-	-	-	22,000	-	-
Total Clerks	534,292	673,747	729,043	731,280	625,911	780,000	6.99%	6.66%

FINANCE &
INFORMATION SYSTEMS

General Fund: ***Finance Department*** (0102-065X; 075X)
Responsible Manager/Title: Jim Sharpe, Interim Finance Director

Mission Statement

Finance: To provide sound and innovative financial management in the areas of financial record keeping, payroll, accounts payable, billing, accounts receivable, budgeting, and reporting with the desire to provide outstanding customer service and conduct ourselves according to the highest professional standards.

Information Systems: To promote excellence, quality, and efficiency by delivering and supporting enabling technology for network services and infrastructure, programs, and applications while protecting city-wide data.

Departmental Goals

Finance

- To provide accurate and timely financial information and support to City Staff, elected officials, citizens and other stakeholders.
- To safeguard the City's assets and maximize investment returns while minimizing risk and maintaining liquidity
- To process accounts payable, payroll, billing and accounts receivable, efficiently and accurately
- To maintain a high level of professional standards by complying with all applicable laws, regulations, recommended practices and by participating in continuing professional education
- To prepare the Annual Comprehensive Financial Report consistent with the criteria established by the Government Finance Officers Association of the United States and Canada (GFOA) for its Certificate of Achievement for Excellence in Financial Reporting Program
- To have no findings during the single audit of State and Federal awards and process grant reporting timely and accurately
- To systematically improve the City's financial system-MUNIS while maintaining superior internal controls.

Information Systems

- To provide quality, cost effective services through the innovative use of technology.
- To ensure reliable infrastructure thereby minimizing down-time for City network users.
- To maintain a high level of professionalism, knowledge, and skills through continuing training and investigation of new technology.
- To facilitate the usage of City hardware and software.

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
Finance								
01020651 - 51100 Salaries and Wages	610,358	676,532	796,815	673,648	616,627	811,813	1.88%	20.51%
01020651 - 51200 Temporary Employees	10,800	-	22,648	22,648	-	34,081	50.48%	50.48%
01020651 - 51300 Overtime	1,432	982	1,977	1,977	459	1,977	-	-
01020651 - 52100 Health Insurance Benefit	194,047	214,286	250,382	221,882	199,072	280,427	12.00%	26.39%
01020651 - 52200 FICA & Medicare Emplr Match	47,602	51,488	61,931	53,161	47,370	61,709	(0.36%)	16.08%
01020651 - 52300 PERS Employer Contribution	137,613	129,810	212,937	173,903	120,697	221,724	4.13%	27.50%
01020651 - 52400 Unemployment Insurance	3,407	3,472	3,405	3,005	3,057	3,573	4.93%	18.90%
01020651 - 52500 Workers Compensation	1,393	1,428	1,550	1,550	1,245	1,578	1.81%	1.81%
01020651 - 52900 Other Employee Benefits	480	1,397	1,524	1,524	1,397	1,593	4.53%	4.53%
Total Personnel Expenses	1,007,132	1,079,394	1,353,169	1,153,298	989,924	1,418,475	4.83%	22.99%
01020652 - 53210 Audit and Accounting	97,139	205,225	135,000	135,000	119,513	135,000	-	-
01020652 - 53220 Investment Management Svcs	173,202	179,825	190,000	190,000	126,956	140,000	(26.32%)	(26.32%)
01020652 - 53230 Legal Services	-	-	250	250	312	250	-	-
01020652 - 53260 Training Services	3,135	624	4,250	4,250	250	4,250	-	-
01020652 - 53300 Other Professional Svs	15,372	176,702	25,000	247,400	321,705	25,000	-	(89.89%)
01020652 - 54300 Repair/Maintenance Services	-	11,037	5,000	5,000	6,272	5,000	-	-
01020652 - 55310 Telephone/Fax/TV	744	894	2,000	2,000	826	2,000	-	-
01020652 - 55901 Advertising	-	-	400	400	350	400	-	-
01020652 - 55902 Printing and Binding	180	-	-	-	-	-	-	-
01020652 - 55903 Travel and Related Costs	16,192	14,883	23,000	23,000	13,360	23,000	-	-
01020652 - 55904 Banking / Credit Card Fees	9,252	9,801	22,600	22,600	10,725	22,600	-	-
01020652 - 55905 Postal Services	6,178	7,392	6,000	6,000	7,406	6,000	-	-
01020652 - 55906 Membership Dues	719	509	750	750	65	750	-	-
01020652 - 55908 Employee Moving Costs	-	4,753	5,000	5,000	4,078	5,000	-	-
01020652 - 55911 Recruitment Costs	-	3,854	10,000	10,000	-	10,000	-	-
01020652 - 56100 General Supplies	1,304	642	1,200	1,200	1,833	1,200	-	-
01020652 - 56101 Safety Related Items	34	-	-	-	-	-	-	-
01020652 - 56120 Office Supplies	19,238	10,789	12,300	12,300	17,610	12,300	-	-
01020652 - 56150 Computer Hardware / Software	240	2,467	-	-	130	-	-	-
01020652 - 56260 Gasoline for Vehicles	735	558	500	500	981	500	-	-
01020652 - 56320 Business Meals	-	-	250	250	-	250	-	-
01020652 - 56330 Food/Bev/Related Emp Apprctn	2,920	4,865	5,000	5,000	5,617	5,000	-	-
01020652 - 56400 Books and Periodicals	-	-	250	250	-	250	-	-
Total Operating Expenses	346,583	634,819	448,750	671,150	637,990	398,750	(11.14%)	(40.59%)
01020653 - 57410 Non Capitalized Machinery/Equi	-	-	-	-	-	5,550	-	-
Total Capital Outlay	-	-	-	-	-	5,550	-	-
01020654 - 58920 Allocations OUT-Credit	(297,444)	(297,444)	(297,456)	(297,456)	(272,657)	(297,456)	-	-
Total Other Expenses	(297,444)	(297,444)	(297,456)	(297,456)	(272,657)	(297,456)	-	-
Total Finance	1,056,272	1,416,769	1,504,463	1,526,992	1,355,257	1,525,319	1.39%	(0.11%)

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
Information Systems								
01020751 - 51100 Salaries and Wages	260,081	296,596	292,524	294,729	287,335	337,578	15.40%	14.54%
01020751 - 51200 Temporary Employees	5,559	-	-	-	-	-	-	-
01020751 - 51300 Overtime	69	413	1,155	1,155	102	1,540	33.33%	33.33%
01020751 - 52100 Health Insurance Benefit	79,762	86,080	87,915	87,915	85,911	98,462	12.00%	12.00%
01020751 - 52200 FICA & Medicare Emplr Match	20,405	22,806	22,466	22,635	21,775	25,682	14.31%	13.46%
01020751 - 52300 PERS Employer Contribution	58,703	57,289	78,184	78,102	60,258	82,660	5.72%	5.84%
01020751 - 52400 Unemployment Insurance	1,401	1,270	1,197	1,197	1,218	1,250	4.43%	4.43%
01020751 - 52500 Workers Compensation	11,880	12,024	10,491	10,491	12,026	10,682	1.82%	1.82%
01020751 - 52900 Other Employee Benefits	80	381	381	381	381	398	4.46%	4.46%
Total Personnel Expenses	437,940	476,859	494,313	496,605	469,005	558,252	12.93%	12.41%
01020752 - 53260 Training Services	4,288	3,595	12,000	12,000	2,495	12,000	-	-
01020752 - 53300 Other Professional Svs	5,355	17,608	10,000	10,000	-	10,000	-	-
01020752 - 53410 Software / Hardware Support	317,588	309,338	416,645	429,055	377,466	512,636	23.04%	19.48%
01020752 - 55310 Telephone/Fax/TV	1,911	668	3,400	3,400	1,426	3,400	-	-
01020752 - 55320 Network / Internet	150,055	145,679	152,178	152,178	145,512	153,458	0.84%	0.84%
01020752 - 55903 Travel and Related Costs	-	2,955	15,000	15,000	-	15,000	-	-
01020752 - 56100 General Supplies	3,044	1,290	2,000	2,000	1,748	2,000	-	-
01020752 - 56101 Safety Related Items	56	-	500	500	-	500	-	-
01020752 - 56150 Computer Hardware / Software	126,533	329,311	297,144	335,996	216,306	325,268	9.46%	(3.19%)
01020752 - 56230 Propane	-	114	-	-	-	-	-	-
01020752 - 56260 Gasoline for Vehicles	1,795	1,289	1,400	1,400	1,103	1,400	-	-
Total Operating Expenses	610,623	811,848	910,267	961,529	746,055	1,035,662	13.78%	7.71%
Total Information Systems	1,048,563	1,288,707	1,404,580	1,458,134	1,215,060	1,593,914	13.48%	9.31%

PLANNING

General Fund: ***Planning Department*** (0102-085X)
Responsible Manager/Title: Cameron Dean, Planning Director

Mission Statement

To provide quality public service and create a safe, functioning and attractive City through coordinated visioning, comprehensive planning, mapping and development review.

Departmental Goals

- To demonstrate a high level of energy and commitment to serve and engage the community
- To assist applicants in achieving their development goals while administering the Code of Ordinances
- To guide community growth and development using a well thought out comprehensive plan develop in concert with land owners and community members
- To ensure City Capital and Major Maintenance (CMMP) requirements are included and vetted through the CMMP process
- To improve the public's access to information via the City's Geographic Information System
- Assist with implementing community development programs as the need/opportunity arises

City of Unalaska
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Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Planning								
Planning								
01020851 - 51100 Salaries and Wages	283,087	357,242	464,948	469,978	467,574	499,940	7.53%	6.38%
01020851 - 51200 Temporary Employees	6,209	-	13,000	13,000	-	-	(100.00%)	(100.00%)
01020851 - 51300 Overtime	135	57	800	800	1,150	2,000	150.00%	150.00%
01020851 - 52100 Health Insurance Benefit	85,485	111,793	152,232	152,232	147,329	170,500	12.00%	12.00%
01020851 - 52200 FICA & Medicare Emplr Match	22,159	27,455	36,625	37,010	36,051	38,399	4.84%	3.75%
01020851 - 52300 PERS Employer Contribution	64,187	67,611	126,281	126,984	97,991	134,551	6.55%	5.96%
01020851 - 52400 Unemployment Insurance	1,992	1,902	2,068	2,068	2,670	2,168	4.84%	4.84%
01020851 - 52500 Workers Compensation	650	709	1,021	1,021	954	1,040	1.86%	1.86%
01020851 - 52900 Other Employee Benefits	120	381	508	508	508	531	4.53%	4.53%
Total Personnel Expenses	464,024	567,149	797,483	803,601	754,229	849,129	6.48%	5.67%
01020852 - 53230 Legal Services	20,838	6,343	14,000	14,000	4,731	14,000	-	-
01020852 - 53240 Engineering/Architectural Svs	-	-	2,000	2,000	-	2,000	-	-
01020852 - 53260 Training Services	1,785	4,170	10,000	10,000	6,312	11,000	10.00%	10.00%
01020852 - 53264 Education Reimbursement	-	-	1,000	1,000	-	1,000	-	-
01020852 - 53300 Other Professional Svs	39,386	(244)	40,000	371,584	261,417	40,000	-	(89.24%)
01020852 - 53430 Survey Services	-	-	3,000	3,000	-	3,000	-	-
01020852 - 53490 Other Technical Services	-	338	-	-	-	-	-	-
01020852 - 54300 Repair/Maintenance Services	-	983	750	750	-	1,000	33.33%	33.33%
01020852 - 54410 Buildings/Land Rental	-	10	-	-	-	-	-	-
01020852 - 55310 Telephone / Fax/TV	1,731	1,069	3,500	3,500	3,903	2,000	(42.86%)	(42.86%)
01020852 - 55901 Advertising	-	300	500	500	-	500	-	-
01020852 - 55903 Travel and Related Costs	3,206	10,684	20,000	20,000	15,210	20,000	-	-
01020852 - 55905 Postal Services	283	507	750	750	300	700	(6.67%)	(6.67%)
01020852 - 55906 Membership Dues	109	674	1,000	1,000	2,002	1,100	10.00%	10.00%
01020852 - 55908 Employee Moving Costs	1,950	2,562	7,000	7,000	-	7,000	-	-
01020852 - 55911 Recruitment Costs	-	3,219	-	-	-	-	-	-
01020852 - 55999 Other	-	3,440	-	-	-	-	-	-
01020852 - 56100 General Supplies	131	263	900	900	729	1,500	66.67%	66.67%
01020852 - 56101 Safety Related Items	-	101	500	500	72	500	-	-
01020852 - 56120 Office Supplies	3,068	3,024	4,000	4,000	1,721	3,500	(12.50%)	(12.50%)
01020852 - 56150 Computer Hardware / Software	609	999	13,000	13,000	15,647	3,000	(76.92%)	(76.92%)
01020852 - 56160 Uniforms	-	-	320	320	-	320	-	-
01020852 - 56260 Gasoline for Vehicles	1,144	917	1,000	1,000	802	1,000	-	-
01020852 - 56320 Business Meals	124	210	800	800	443	800	-	-
01020852 - 56330 Food/Bev/Related Emp Apprctn	601	861	1,500	1,500	1,472	1,500	-	-
01020852 - 56400 Books and Periodicals	-	-	300	300	125	300	-	-
Total Operating Expenses	74,966	40,429	125,820	457,404	314,886	115,720	(8.03%)	(74.70%)
01020853 - 57410 Non Capitalized Machinery/Equi	-	-	-	-	-	14,750	-	-
Total Capital Outlay	-	-	-	-	-	14,750	-	-
Total Planning	538,989	607,578	923,303	1,261,005	1,069,115	979,599	6.10%	(22.32%)

POLICE DEPARTMENT

General Fund: ***Police Department*** (0102-115X; 125X; 145X)
Responsible Manager/Title: Kim Hankins, Chief of Police

Mission Statement

In partnership with the community, we will provide the citizenry and visitors of Unalaska with professional public safety services. Our members will be accountable to and respectful of our diverse population. We will exercise leadership, encourage community involvement and promote education to make the City of Unalaska a safe place for families.

Departmental Goals

Police/Admin Division

- To ensure the delivery of quality police services fostered by our ongoing commitment to utilizing industry best practices through the review and revision of policies and procedures.
- To maintain a highly skilled staff through professional training and continuing education
- To promote community security through emergency preparedness, education, and public relations programs; and by providing services which resolve problems to protect persons and property

Corrections Division Goals

- To provide a clean and safe environment for all persons being held on criminal charges or in protective custody
- To ensure that staff members maintain a high level of professionalism and training
- To keep policies and procedures up to date for efficient operations and compliance with state and federal regulations

Communications Division Goals

- To support the timely delivery of emergency services by obtaining needed information from the public in a professional and compassionate manner
- To maintain a workplace fully staffed with qualified and capable employees
- To provide employees with the training and tools necessary to be successful

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety Admin								
Public Safety Admin								
01021052 - 56240 Heating Oil	716	-	-	-	-	-	-	-
Total Operating Expenses	716	-	-	-	-	-	-	-
Total Public Safety Admin	716	-	-	-	-	-	-	-

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Police								
01021151 - 51100 Salaries and Wages	1,280,433	1,393,618	2,181,696	2,181,696	1,470,468	2,363,930	8.35%	8.35%
01021151 - 51200 Temporary Employees	4,000	4,100	-	-	-	-	-	-
01021151 - 51300 Overtime	418,052	530,706	325,000	325,000	557,483	342,000	5.23%	5.23%
01021151 - 52100 Health Insurance Benefit	394,665	425,115	650,790	650,790	418,188	728,626	11.96%	11.96%
01021151 - 52200 FICA & Medicare Emplr Match	126,135	143,035	188,036	188,036	136,436	192,034	2.13%	2.13%
01021151 - 52300 PERS Employer Contribution	377,625	356,594	656,075	656,075	377,030	541,713	(17.43%)	(17.43%)
01021151 - 52400 Unemployment Insurance	6,947	6,338	8,840	8,840	7,023	6,560	(25.79%)	(25.79%)
01021151 - 52500 Workers Compensation	38,043	35,345	40,730	40,730	36,113	41,472	1.82%	1.82%
01021151 - 52900 Other Employee Benefits	440	1,524	2,286	2,286	1,397	2,389	4.51%	4.51%
Total Personnel Expenses	2,646,339	2,896,374	4,053,453	4,053,453	3,004,138	4,218,724	4.08%	4.08%
01021152 - 53230 Legal Services	4,172	20,787	15,000	15,000	19,972	15,000	-	-
01021152 - 53260 Training Services	25,693	32,078	80,150	82,043	9,864	80,150	-	(2.31%)
01021152 - 53264 Education Reimbursement	-	-	5,000	5,000	-	5,000	-	-
01021152 - 53300 Other Professional Svs	5,741	105,935	72,760	278,994	106,330	59,000	(18.91%)	(78.85%)
01021152 - 53410 Software / Hardware Support	7,378	7,795	18,000	18,000	5,532	18,000	-	-
01021152 - 54110 Water / Sewerage	1,012	1,212	1,900	1,900	1,363	2,000	5.26%	5.26%
01021152 - 54210 Solid Waste	2,420	2,619	3,000	3,000	3,000	3,100	3.33%	3.33%
01021152 - 54230 Custodial Services/Supplies	11,913	12,000	12,300	12,300	15,468	16,100	30.89%	30.89%
01021152 - 54300 Repair/Maintenance Services	19,060	18,561	21,000	21,000	4,769	21,000	-	-
01021152 - 54410 Buildings / Land Rental	-	-	1,375	1,375	-	1,375	-	-
01021152 - 55310 Telephone / Fax/TV	23,183	23,090	32,500	32,500	24,877	33,500	3.08%	3.08%
01021152 - 55320 Network / Internet	2,894	2,888	4,500	4,500	-	4,500	-	-
01021152 - 55330 Radio	3,063	1,951	2,000	2,000	4,314	3,000	50.00%	50.00%
01021152 - 55390 Other Communications / Cable	650	397	3,000	3,000	-	3,000	-	-
01021152 - 55901 Advertising	675	675	1,000	1,000	675	1,000	-	-
01021152 - 55902 Printing and Binding	272	554	750	750	-	750	-	-
01021152 - 55903 Travel and Related Costs	34,224	50,152	56,500	56,500	37,156	80,000	41.59%	41.59%
01021152 - 55904 Banking / Credit Card Fees	2,991	4,047	3,600	3,600	2,127	3,600	-	-
01021152 - 55905 Postal Services	4,000	5,066	5,000	5,000	4,802	5,000	-	-
01021152 - 55906 Membership Dues	245	1,333	2,035	2,035	1,870	2,500	22.85%	22.85%
01021152 - 55907 Permit Fees	-	-	50	50	-	50	-	-
01021152 - 55908 Employee Moving Costs	2,348	-	6,000	6,000	1,728	6,000	-	-
01021152 - 55909 Investigations	1,800	1,886	10,000	10,000	1,350	10,000	-	-
01021152 - 55910 Impound Fees Exp	300	1,150	5,000	5,000	-	5,000	-	-
01021152 - 55911 Recruitment Costs	5,867	10,011	22,500	22,500	13,385	101,000	348.89%	348.89%
01021152 - 55999 Other	-	20	-	-	-	-	-	-
01021152 - 56100 General Supplies	25,910	32,210	40,100	33,573	19,549	40,100	-	19.44%
01021152 - 56101 Safety Related Items	244	43	1,000	1,000	164	1,000	-	-
01021152 - 56106 Disaster Supplies	-	-	1,000	1,000	-	1,000	-	-
01021152 - 56120 Office Supplies	2,625	4,495	7,000	9,340	10,252	7,000	-	(25.05%)
01021152 - 56150 Computer Hardware / Software	5,710	6,622	7,000	7,000	2,800	7,000	-	-
01021152 - 56160 Uniforms	14,032	8,330	14,300	14,300	10,421	14,300	-	-
01021152 - 56220 Electricity	16,737	14,040	27,000	27,000	11,087	27,000	-	-
01021152 - 56230 Propane	14	178	1,000	1,000	-	1,000	-	-
01021152 - 56240 Heating Oil	11,458	10,946	15,000	15,000	15,210	15,000	-	-
01021152 - 56260 Gasoline for Vehicles	30,641	26,628	25,000	25,000	18,254	25,000	-	-
01021152 - 56310 Food/Bev/Related for Programs	428	186	3,500	3,500	53	3,500	-	-
01021152 - 56320 Business Meals	226	-	300	300	-	300	-	-
01021152 - 56330 Food/Bev/Related Emp Apprctn	4,113	2,877	3,500	3,500	2,978	3,500	-	-
01021152 - 56400 Books and Periodicals	1,617	20	1,000	1,000	210	2,000	100.00%	100.00%
01021152 - 56460 State Seizure Funds	6,005	3,235	3,957	3,957	-	3,957	-	-
Total Operating Expenses	279,662	414,017	535,577	739,516	349,562	631,282	17.87%	(14.64%)

City of Unalaska
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Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
01021153 - 57400 Machinery and Equipment	8,048	293,835	180,000	264,576	82,799	-	(100.00%)	(100.00%)
01021153 - 57410 Non Capitalized Machinery/Equi	-	-	-	-	-	29,850	-	-
Total Capital Outlay	8,048	293,835	180,000	264,576	82,799	29,850	(83.42%)	(88.72%)
Total Police	2,934,050	3,604,226	4,769,030	5,057,545	3,436,499	4,879,856	2.32%	(3.51%)

City of Unalaska
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Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Communications								
01021251 - 51100 Salaries and Wages	487,611	519,196	542,491	542,491	545,837	559,853	3.20%	3.20%
01021251 - 51300 Overtime	58,313	64,783	61,200	61,200	68,433	64,260	5.00%	5.00%
01021251 - 52100 Health Insurance Benefit	154,105	170,620	178,872	178,872	174,122	200,338	12.00%	12.00%
01021251 - 52200 FICA/Medicare Employer Match	40,838	43,699	45,896	45,896	45,690	47,522	3.54%	3.54%
01021251 - 52300 PERS Employer Benefit	119,901	258,023	152,837	152,837	116,907	159,056	4.07%	4.07%
01021251 - 52400 Unemployment Ins Benefit	2,637	2,495	2,431	2,431	2,529	2,547	4.77%	4.77%
01021251 - 52500 Workers Compensation Ins	2,112	2,236	1,322	1,322	2,215	1,346	1.82%	1.82%
01021251 - 52900 Other Employee Benefits	240	635	635	635	635	664	4.57%	4.57%
Total Personnel Expenses	865,756	1,061,686	985,684	985,684	956,367	1,035,586	5.06%	5.06%
01021252 - 53260 Training Services	5,358	2,694	6,000	6,000	931	6,000	-	-
01021252 - 53264 Education Reimbursement	-	-	5,000	5,000	-	5,000	-	-
01021252 - 53300 Other Professional	-	-	1,000	1,000	4,750	1,000	-	-
01021252 - 54110 Water / Sewerage	337	404	1,000	1,000	455	1,030	3.00%	3.00%
01021252 - 54210 Solid Waste	1,572	1,701	3,000	3,000	1,871	3,090	3.00%	3.00%
01021252 - 54230 Custodial Services/Supplies	7,910	7,634	7,700	7,700	7,734	7,600	(1.30%)	(1.30%)
01021252 - 54300 Repair/Maintenance Services	979	1,159	2,500	2,500	747	2,500	-	-
01021252 - 55310 Telephone / Fax / TV	1,800	3,900	4,000	4,000	4,730	4,120	3.00%	3.00%
01021252 - 55320 Network / Internet	-	-	2,000	2,000	-	-	(100.00%)	(100.00%)
01021252 - 55390 Other Communications / Cable	433	265	1,000	1,000	-	1,000	-	-
01021252 - 55901 Advertising	-	-	-	-	-	200	-	-
01021252 - 55902 Printing and Binding	-	-	250	250	-	250	-	-
01021252 - 55903 Travel and Related Costs	5,239	4,357	11,000	11,000	-	11,000	-	-
01021252 - 55905 Postal Services	266	-	300	300	-	-	(100.00%)	(100.00%)
01021252 - 55906 Membership Dues	-	-	125	125	1,141	1,000	700.00%	700.00%
01021252 - 55908 Employee Moving Costs	-	-	-	-	-	6,000	-	-
01021252 - 55911 Recruitment Costs	-	109	1,500	1,500	715	1,500	-	-
01021252 - 56100 General Supplies	728	620	2,000	2,000	2,051	2,000	-	-
01021252 - 56101 Safety Related Items	-	-	1,000	1,000	-	1,000	-	-
01021252 - 56106 Disaster Supplies	-	-	500	500	-	500	-	-
01021252 - 56120 Office Supplies	2,218	44	1,500	1,500	2,043	4,000	166.67%	166.67%
01021252 - 56150 Computer Hardware / Software	-	19,145	1,000	1,000	-	6,000	500.00%	500.00%
01021252 - 56160 Uniforms	1,271	558	2,000	2,000	515	2,000	-	-
01021252 - 56220 Electricity	5,579	4,680	4,000	4,000	3,696	4,120	3.00%	3.00%
01021252 - 56240 Heating Oil	3,819	3,649	2,500	2,500	5,070	2,500	-	-
01021252 - 56330 Food/Bev/Related Emp Apprctn	354	249	1,000	1,000	1,076	1,000	-	-
01021252 - 56400 Books and Periodicals	-	-	250	250	-	250	-	-
Total Operating Expenses	37,863	51,167	62,125	62,125	37,524	74,660	20.18%	20.18%
01021253 - 57410 Non Capitalized Machinery/Equi	-	-	-	-	-	7,360	-	-
Total Capital Outlay	-	-	-	-	-	7,360	-	-
Total Communications	903,620	1,112,853	1,047,809	1,047,809	993,891	1,117,606	6.66%	6.66%

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Corrections								
01021451 - 51100 Salaries and Wages	519,423	609,702	619,210	619,210	543,385	638,743	3.15%	3.15%
01021451 - 51300 Overtime	68,825	92,300	60,000	60,000	96,132	63,000	5.00%	5.00%
01021451 - 52100 Health Insurance Benefit	163,835	177,678	207,417	207,417	173,824	232,307	12.00%	12.00%
01021451 - 52200 FICA & Medicare Emplr Match	43,960	52,801	51,341	51,341	46,434	53,464	4.14%	4.14%
01021451 - 52300 PERS Employer Contribution	132,618	117,852	171,851	171,851	118,689	150,938	(12.17%)	(12.17%)
01021451 - 52400 Unemployment Insurance	2,663	2,760	2,818	2,818	2,911	2,411	(14.44%)	(14.44%)
01021451 - 52500 Workers Compensation	14,756	15,018	12,102	12,102	12,943	12,323	1.83%	1.83%
01021451 - 52900 Other Employee Benefits	160	508	635	635	508	664	4.57%	4.57%
Total Personnel Expenses	946,239	1,068,618	1,125,374	1,125,374	994,825	1,153,850	2.53%	2.53%
01021452 - 53260 Training Services	415	1,659	17,900	17,900	1,499	17,900	-	-
01021452 - 53264 Education Reimbursement	-	-	5,000	5,000	-	5,000	-	-
01021452 - 53300 Other Professional Svs	504	-	1,000	1,000	-	1,000	-	-
01021452 - 53310 Protective Custody Medical	-	-	500	500	-	500	-	-
01021452 - 54110 Water / Sewerage	337	404	800	800	455	825	3.13%	3.13%
01021452 - 54210 Solid Waste	2,452	4,408	3,500	3,500	2,530	3,600	2.86%	2.86%
01021452 - 54230 Custodial Services/Supplies	8,057	7,600	5,820	5,820	7,734	8,600	47.77%	47.77%
01021452 - 54300 Repair/Maintenance Services	979	1,159	2,000	2,000	747	2,060	3.00%	3.00%
01021452 - 55310 Telephone / Fax/TV	1,811	2,813	3,000	3,000	1,683	3,100	3.33%	3.33%
01021452 - 55330 Radio	-	-	4,000	4,000	-	4,000	-	-
01021452 - 55390 Other Communications	433	265	500	500	-	500	-	-
01021452 - 55901 Advertising	175	-	200	200	-	200	-	-
01021452 - 55902 Printing and Binding	-	127	300	300	-	300	-	-
01021452 - 55903 Travel and Related Costs	11,645	14,919	18,850	18,850	16,327	21,000	11.41%	11.41%
01021452 - 55906 Membership Dues	-	199	500	500	-	500	-	-
01021452 - 55907 Permit Fees	380	190	200	200	190	250	25.00%	25.00%
01021452 - 55908 Employee Moving Costs	-	-	-	-	-	6,000	-	-
01021452 - 55911 Recruitment Costs	1,445	1,748	2,500	2,500	2,002	2,500	-	-
01021452 - 55999 Other	6	-	-	-	-	-	-	-
01021452 - 56100 General Supplies	545	9,806	2,500	2,500	1,330	2,500	-	-
01021452 - 56101 Safety Related Items	-	-	1,000	1,000	145	1,000	-	-
01021452 - 56120 Office Supplies	222	136	1,500	1,876	7,892	2,500	66.67%	33.26%
01021452 - 56150 Computer Hardware / Software	50	-	1,000	1,000	10,300	2,000	100.00%	100.00%
01021452 - 56160 Uniforms	2,116	1,088	6,000	7,085	2,094	6,000	-	(15.32%)
01021452 - 56220 Electricity	5,579	4,680	15,000	15,000	3,696	15,000	-	-
01021452 - 56240 Heating Oil	3,819	3,649	11,000	11,000	5,070	11,000	-	-
01021452 - 56260 Gasoline for Vehicles	3,405	2,959	2,000	2,000	2,028	2,000	-	-
01021452 - 56310 Food/Bev/Related for Programs	16,103	10,369	22,000	22,000	8,052	22,000	-	-
01021452 - 56330 Food/Bev/Related Emp Apprctn	886	954	1,000	1,000	561	1,000	-	-
01021452 - 56400 Books and Periodicals	-	-	200	200	-	200	-	-
Total Operating Expenses	61,364	69,131	129,770	131,231	74,334	143,035	10.22%	8.99%
Total Corrections	1,007,603	1,137,750	1,255,144	1,256,605	1,069,158	1,296,885	3.33%	3.21%

FIRE DEPARTMENT/EMERGENCY MANAGEMENT SERVICES

General Fund: ***Fire Department/EMS* (0102-155X)**

Responsible Manager/Title: Edward Athey, Fire Chief/ Emergency Management Coordinator

Mission Statement

Our purpose is to provide the City of Unalaska's citizens and its visitors with a safe and vibrant community. We aim to enhance the city's livability by providing the highest level of fire and emergency medical services achievable within the limited pool of available responders.

Departmental Goals

- Recruit, retain, and develop a highly skilled fire and EMS team, optimizing staffing to meet national standards and enhancing advanced life support capabilities.
- Continuously improve operational readiness through consistent advanced training, realistic scenarios, and modern training facilities.
- Improve community emergency preparedness for natural disasters, cyber threats, and public health emergencies, while promoting comprehensive safety education.
- Achieve trust in fire and EMS service by adopting industry's best practices and consistently delivering excellent customer service.
- Foster a resilient and informed Unalaska community by increasing health literacy and empowering residents with essential emergency response knowledge.
- Increase collaboration among other COU departments to foster strong working relationships that enhance emergency response capabilities.

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Fire & EMS								
Fire and Emergency Services								
01021551 - 51100 Salaries and Wages	629,588	910,094	1,033,628	1,033,628	1,090,215	1,111,397	7.52%	7.52%
01021551 - 51200 Temporary Employees	62,864	30,741	65,000	65,000	60,920	65,000	-	-
01021551 - 51300 Overtime	98,517	150,116	190,800	190,800	177,237	211,340	10.77%	10.77%
01021551 - 52100 Health Insurance Benefit	173,829	276,368	333,009	333,009	315,452	372,969	12.00%	12.00%
01021551 - 52200 FICA & Medicare Emplr Match	58,999	81,985	98,456	98,456	99,864	105,458	7.11%	7.11%
01021551 - 52300 PERS Employer Contribution	161,384	201,283	314,698	314,698	235,658	276,142	(12.25%)	(12.25%)
01021551 - 52400 Unemployment Insurance	3,146	4,371	4,523	4,523	5,406	3,658	(19.12%)	(19.12%)
01021551 - 52500 Workers Compensation	25,012	31,445	19,621	19,621	39,153	19,979	1.82%	1.82%
01021551 - 52900 Other Employee Benefits	200	1,016	1,016	1,016	1,016	1,062	4.53%	4.53%
Total Personnel Expenses	1,213,538	1,687,419	2,060,751	2,060,751	2,024,922	2,167,005	5.16%	5.16%
01021552 - 53230 Legal Services	-	440	6,000	6,000	2,939	6,000	-	-
01021552 - 53260 Training Services	5,098	23,813	62,148	62,148	5,575	49,548	(20.27%)	(20.27%)
01021552 - 53264 Education Reimbursement	-	3,925	10,000	10,000	2,037	10,000	-	-
01021552 - 53300 Other Professional Svs	19,066	85,106	60,600	161,149	132,675	69,500	14.69%	(56.87%)
01021552 - 53410 Software / Hardware Support	6,488	2,897	8,200	8,200	4,688	19,300	135.37%	135.37%
01021552 - 54110 Water / Sewerage	2,321	2,735	5,500	5,500	2,923	5,750	4.55%	4.55%
01021552 - 54210 Solid Waste	3,680	4,039	7,980	7,980	4,354	8,616	7.97%	7.97%
01021552 - 54230 Custodial Services/Supplies	11,672	13,072	4,000	4,000	-	5,000	25.00%	25.00%
01021552 - 54300 Repair/Maintenance Services	2,577	2,709	6,075	6,075	2,002	9,450	55.56%	55.56%
01021552 - 54410 Buildings / Land Rental	6,333	6,217	5,150	5,150	5,875	5,875	14.08%	14.08%
01021552 - 55310 Telephone / Fax/TV	17,796	19,773	21,300	21,300	20,802	21,300	-	-
01021552 - 55330 Radio	4,196	10,438	41,500	41,500	12,591	41,500	-	-
01021552 - 55390 Other Communications / Cable	5,923	8,448	2,000	2,348	8,485	2,000	-	(14.82%)
01021552 - 55901 Advertising	2,021	-	350	350	199	350	-	-
01021552 - 55902 Printing and Binding	-	561	7,500	7,500	348	7,500	-	-
01021552 - 55903 Travel and Related Costs	22,901	21,844	90,999	90,999	21,709	90,999	-	-
01021552 - 55905 Postal Services	15	216	600	600	307	600	-	-
01021552 - 55906 Membership Dues	25	675	3,550	3,550	1,155	3,925	10.56%	10.56%
01021552 - 55908 Employee Moving Costs	-	-	10,000	10,000	-	10,000	-	-
01021552 - 55911 Recruitment Costs	-	-	6,000	6,000	338	6,000	-	-
01021552 - 56100 General Supplies	67,945	127,176	20,000	41,279	64,350	20,000	-	(51.55%)
01021552 - 56101 Safety Related Items	8,505	16,861	26,400	32,059	19,828	25,000	(5.30%)	(22.02%)
01021552 - 56102 Medical Supplies	17,548	48,876	30,000	31,636	22,706	30,000	-	(5.17%)
01021552 - 56120 Office Supplies	267	1,902	3,500	3,500	3,094	3,500	-	-
01021552 - 56130 Machinery / Vehicle Parts	348	10,949	3,000	3,000	7,165	3,000	-	-
01021552 - 56150 Computer Hardware / Software	7,930	4,628	16,500	16,500	19,268	16,500	-	-
01021552 - 56160 Uniforms	18,933	19,333	20,000	41,470	28,716	27,000	35.00%	(34.89%)
01021552 - 56220 Electricity	36,579	29,680	37,400	37,400	24,095	38,450	2.81%	2.81%
01021552 - 56230 Propane	-	1,027	1,500	1,500	63	1,500	-	-
01021552 - 56240 Heating Oil	31,588	29,111	36,750	36,750	42,337	36,750	-	-
01021552 - 56260 Gasoline for Vehicles	7,607	5,617	8,000	8,000	6,664	8,000	-	-
01021552 - 56270 Diesel for Equipment	7,021	7,466	5,500	5,500	9,556	6,500	18.18%	18.18%
01021552 - 56310 Food/Bev/Related for Programs	789	762	11,200	11,200	1,279	5,000	(55.36%)	(55.36%)
01021552 - 56320 Business Meals	2,296	1,644	4,500	4,500	1,234	4,500	-	-
01021552 - 56330 Food/Bev/Related Emp Apprctn	20,765	28,875	25,600	27,399	16,430	25,600	-	(6.57%)
01021552 - 56400 Books and Periodicals	-	-	10,000	10,000	580	10,000	-	-
01021552 - 56455 Grants-Services	-	60,000	-	-	-	-	-	-
Total Operating Expenses	338,229	600,813	619,302	772,042	496,368	634,513	2.46%	(17.81%)
01021553 - 57400 Machinery and Equipment	-	-	450,000	450,000	-	-	(100.00%)	(100.00%)
01021553 - 57410 Non Capitalized Machinery/Equi	-	-	-	-	-	7,360	-	-
Total Capital Outlay	-	-	450,000	450,000	-	7,360	(98.36%)	(98.36%)
Total Fire and Emergency Services	1,551,768	2,288,232	3,130,053	3,282,793	2,521,290	2,808,878	(10.26%)	(14.44%)

PUBLIC WORKS

General Fund: ***Public Works Department*** (0102-205X; 225X; 235X; XXXX-285X; XXXX-295X)
Responsible Manager/Title: C. Brian Thacker, Director of Public Works

Mission Statement

To responsibly develop and preserve the physical infrastructure which provides the foundation for our diverse community, while recognizing our remote character and responding to our unique challenges.

Departmental Goals

Public Works Department – Fiscal Year Priorities

- Implement a Citywide Fleet Telematics Program
  - Deploy telematics technology across all City vehicles and rolling stock.
  - Improve fleet utilization, preventive maintenance scheduling, fuel management, and asset tracking.
  - Enhance driver safety, operational efficiency, and data-driven decision making.
  - Establish performance metrics and reporting capabilities for fleet management.
- Expand Use of Munis Enterprise Resource Management (ERM) Software
  - Implement and integrate Munis ERM software across all Public Works divisions.
  - Streamline work order management, asset management, inventory control, and maintenance tracking.
  - Improve departmental coordination, reporting, budgeting, and operational transparency.
  - Increase efficiency through standardized processes and digital recordkeeping.
- Invest in Critical Infrastructure Maintenance and Repairs
  - Execute millions of dollars in facility and infrastructure preservation projects.
  - Complete roof replacements and repairs on City-owned facilities.
  - Address exterior and interior painting needs to protect public assets and extend facility life.
  - Perform general building upkeep, deferred maintenance, and facility improvements.
  - Preserve the City's existing infrastructure while reducing long-term replacement costs.
- Strengthen Asset Management Practices
  - Utilize technology and data to better track, maintain, and protect City assets.
  - Prioritize maintenance projects based on condition assessments and operational needs.
  - Extend the useful life of vehicles, equipment, buildings, and infrastructure through proactive maintenance.
- Improve Service Delivery and Operational Efficiency
  - Modernize Public Works operations through technology investments and process improvements.
  - Increase accountability, transparency, and responsiveness to community needs.
  - Support long-term sustainability of City infrastructure and public assets.

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
DPW Admin & Engineering								
01022051 - 51100 Salaries and Wages	283,041	330,345	413,756	421,211	424,364	435,449	5.24%	3.38%
01022051 - 51200 Temporary Employees	26,076	-	10,400	10,400	1,712	-	(100.00%)	(100.00%)
01022051 - 51300 Overtime	87	40	501	501	28	516	2.99%	2.99%
01022051 - 52100 Health Insurance Benefit	105,992	118,599	142,715	142,715	132,320	159,835	12.00%	12.00%
01022051 - 52200 FICA & Medicare Emplr Match	23,688	25,323	32,284	32,852	32,891	33,001	2.22%	0.45%
01022051 - 52300 PERS Employer Contribution	68,205	192,845	112,188	113,052	78,798	119,238	6.28%	5.47%
01022051 - 52400 Unemployment Insurance	1,706	1,662	2,065	2,065	2,388	2,040	(1.21%)	(1.21%)
01022051 - 52500 Workers Compensation	3,836	3,665	6,220	6,220	4,432	6,333	1.82%	1.82%
01022051 - 52900 Other Employee Benefits	777	1,405	1,728	1,728	1,420	1,806	4.51%	4.51%
Total Personnel Expenses	513,407	673,883	721,857	730,744	678,352	758,218	5.04%	3.76%
01022052 - 53230 Legal Services	2,385	13,260	13,000	13,000	3,591	13,000	-	-
01022052 - 53240 Engineering/Architectural Svs	825	-	75,000	75,000	-	75,000	-	-
01022052 - 53260 Training Services	2,175	1,500	7,000	7,000	2,262	8,000	14.29%	14.29%
01022052 - 53264 Education Reimbursement	-	-	-	-	-	5,000	-	-
01022052 - 53300 Other Professional Svs	3,240	270	1,000	1,000	200	1,000	-	-
01022052 - 53430 Survey Services	2,678	-	4,000	4,000	982	4,000	-	-
01022052 - 54110 Water / Sewerage	2,178	2,425	2,585	2,585	2,661	2,585	-	-
01022052 - 54210 Solid Waste	7,314	4,765	8,610	8,610	11,503	8,610	-	-
01022052 - 54230 Custodial Services/Supplies	14,946	16,410	20,100	20,681	23,015	20,100	-	(2.81%)
01022052 - 54300 Repair/Maintenance Services	4,819	3,250	3,500	3,500	-	3,500	-	-
01022052 - 55310 Telephone / Fax/TV	6,318	6,277	10,000	10,000	8,397	10,000	-	-
01022052 - 55901 Advertising	-	-	2,000	2,000	-	2,000	-	-
01022052 - 55903 Travel and Related Costs	-	4,826	12,000	12,000	4,126	12,000	-	-
01022052 - 55905 Postal Services	-	450	600	600	450	600	-	-
01022052 - 55906 Membership Dues	596	-	2,000	2,000	-	2,000	-	-
01022052 - 55908 Employee Moving Costs	-	-	-	-	3,949	-	-	-
01022052 - 56100 General Supplies	1,519	1,427	7,250	7,250	6,453	7,250	-	-
01022052 - 56101 Safety Related Items	101	344	2,000	2,000	564	2,000	-	-
01022052 - 56120 Office Supplies	3,464	11,307	6,000	6,000	13,065	6,000	-	-
01022052 - 56150 Computer Hardware / Software	869	1,476	1,000	1,000	3,659	1,000	-	-
01022052 - 56220 Electricity	27,333	21,886	34,545	34,545	17,755	34,545	-	-
01022052 - 56240 Heating Oil	52,894	43,815	57,989	57,989	57,902	57,989	-	-
01022052 - 56260 Gasoline for Vehicles	1,494	1,729	2,500	2,500	1,718	2,500	-	-
01022052 - 56320 Business Meals	-	-	-	-	384	-	-	-
01022052 - 56330 Food/Bev/Related Emp Apprctn	6,712	5,088	5,000	5,000	7,719	5,000	-	-
01022052 - 56400 Books and Periodicals	-	-	1,000	1,000	-	1,000	-	-
Total Operating Expenses	141,858	140,504	278,679	279,260	170,356	284,679	2.15%	1.94%
01022053 - 57410 Non Capitalized Machinery/Equi	-	-	-	-	-	13,538	-	-
Total Capital Outlay	-	-	-	-	-	13,538	-	-
Total DPW Admin & Engineering	655,265	814,387	1,000,536	1,010,004	848,708	1,056,435	5.59%	4.60%

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Streets and Roads								
01022251 - 51100 Salaries and Wages	1,028,113	1,114,677	1,096,006	1,175,311	1,113,262	1,125,726	2.71%	(4.22%)
01022251 - 51200 Temporary Employees	-	-	41,704	35,516	-	35,516	(14.84%)	-
01022251 - 51300 Overtime	77,291	59,451	45,000	45,000	54,401	46,350	3.00%	3.00%
01022251 - 52100 Health Insurance Benefit	335,155	372,904	380,580	380,580	347,023	426,250	12.00%	12.00%
01022251 - 52200 FICA & Medicare Emplr Match	84,985	89,783	90,476	96,073	89,287	89,660	(0.90%)	(6.68%)
01022251 - 52300 PERS Employer Contribution	268,033	242,581	311,915	319,685	235,831	296,157	(5.05%)	(7.36%)
01022251 - 52400 Unemployment Insurance	5,256	5,178	5,429	5,429	4,906	4,878	(10.15%)	(10.15%)
01022251 - 52500 Workers Compensation	39,442	36,119	29,764	29,764	33,822	30,306	1.82%	1.82%
01022251 - 52900 Other Employee Benefits	4,593	5,664	7,129	7,129	5,312	7,450	4.50%	4.50%
Total Personnel Expenses	1,842,868	1,926,356	2,008,003	2,094,487	1,883,843	2,062,293	2.70%	(1.54%)
01022252 - 53240 Engineering/Architectural Svs	-	-	50,000	50,000	-	500,000	900.00%	900.00%
01022252 - 53260 Training Services	-	-	5,000	5,000	1,350	5,000	-	-
01022252 - 53300 Other Professional Svs	6,441	3,158	3,500	3,500	2,882	3,500	-	-
01022252 - 53430 Survey Services	-	-	2,000	2,000	-	2,000	-	-
01022252 - 54210 Solid Waste	8,254	12,916	8,000	8,000	8,839	8,000	-	-
01022252 - 54220 Snow Plowing	-	-	2,000	2,000	-	2,000	-	-
01022252 - 54300 Repair/Maintenance Services	-	-	4,000	4,000	-	4,000	-	-
01022252 - 54420 Equipment Rental	-	-	4,000	4,000	-	4,000	-	-
01022252 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	-	-
01022252 - 55310 Telephone / Fax/TV	1,146	1,263	1,000	1,000	1,879	1,000	-	-
01022252 - 55330 Radio	-	-	1,000	1,000	-	1,000	-	-
01022252 - 55903 Travel and Related Costs	-	9,936	5,000	5,000	-	5,000	-	-
01022252 - 55907 Permit Fees	-	70	1,000	1,000	-	1,000	-	-
01022252 - 56100 General Supplies	189,447	151,040	153,000	153,110	175,522	163,000	6.54%	6.46%
01022252 - 56101 Safety Related Items	3,104	7,449	5,000	6,346	12,337	8,000	60.00%	26.06%
01022252 - 56110 Sand / Gravel / Rock	295,027	74,342	366,000	641,000	317,285	376,000	2.73%	(41.34%)
01022252 - 56120 Office Supplies	-	716	500	500	-	500	-	-
01022252 - 56220 Electricity (streets lights)	77,728	91,265	94,500	94,500	55,592	94,500	-	-
01022252 - 56230 Propane	203	375	500	500	55	500	-	-
01022252 - 56260 Gasoline for Vehicles	10,301	9,583	9,000	9,000	9,105	9,000	-	-
01022252 - 56270 Diesel for Equipment	76,242	59,879	75,000	75,000	46,507	75,000	-	-
01022252 - 56330 Food/Bev/Related Emp Apprctn	101	452	1,000	1,000	160	1,000	-	-
Total Operating Expenses	667,995	422,445	792,000	1,068,456	631,512	1,265,000	59.72%	18.40%
01022253 - 57400 Machinery and Equipment	-	794,402	200,000	365,613	190,613	526,551	163.28%	44.02%
Total Capital Outlay	-	794,402	200,000	365,613	190,613	526,551	163.28%	44.02%
Total Streets and Roads	2,510,862	3,143,202	3,000,003	3,528,556	2,705,968	3,853,844	28.46%	9.22%

City of Unalaska
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Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Receiving and Supply								
01022351 - 51100 Salaries and Wages	214,180	236,311	218,394	208,227	202,805	207,863	(4.82%)	(0.17%)
01022351 - 51300 Overtime	3,389	2,365	3,075	3,075	6,186	3,169	3.06%	3.06%
01022351 - 52100 Health Insurance Benefit	70,176	74,419	78,019	78,019	75,198	87,381	12.00%	12.00%
01022351 - 52200 FICA & Medicare Emplr Match	16,630	18,245	16,941	16,167	15,977	16,062	(5.19%)	(0.65%)
01022351 - 52300 PERS Employer Contribution	51,778	44,639	59,053	54,178	42,502	56,601	(4.15%)	4.47%
01022351 - 52400 Unemployment Insurance	1,080	1,066	1,059	1,059	1,041	1,115	5.29%	5.29%
01022351 - 52500 Workers Compensation	6,963	7,272	5,575	5,575	5,879	5,677	1.83%	1.83%
01022351 - 52900 Other Employee Benefits	1,000	1,374	1,651	1,651	1,187	1,143	(30.77%)	(30.77%)
Total Personnel Expenses	365,197	385,691	383,767	367,951	350,775	379,011	(1.24%)	3.01%
01022352 - 53260 Training Services	-	-	1,200	1,200	-	2,500	108.33%	108.33%
01022352 - 53300 Other Professional Svs	681	531	700	700	5,252	700	-	-
01022352 - 54300 Repair/Maintenance Services	1,613	943	700	700	-	700	-	-
01022352 - 54420 Equipment Rental	1,102	1,267	1,250	1,250	1,047	1,250	-	-
01022352 - 55310 Telephone / Fax/TV	835	822	1,200	1,200	820	1,200	-	-
01022352 - 55903 Travel and Related Costs	-	-	1,000	1,000	-	-	(100.00%)	(100.00%)
01022352 - 56100 General Supplies	1,917	881	1,800	1,800	2,128	1,800	-	-
01022352 - 56101 Safety Related Items	38	47	700	700	552	700	-	-
01022352 - 56120 Office Supplies	1,934	1,202	2,000	2,000	1,947	2,000	-	-
01022352 - 56260 Gasoline for Vehicles	1,993	2,069	2,000	2,000	1,593	2,000	-	-
01022352 - 56270 Diesel for Equipment	161	127	500	500	58	500	-	-
Total Operating Expenses	10,275	7,888	13,050	13,050	13,398	13,350	2.30%	2.30%
01022353 - 57400 Machinery and Equipment	-	-	-	-	-	106,000	-	-
Total Capital Outlay	-	-	-	-	-	106,000	-	-
Total Receiving and Supply	375,472	393,579	396,817	381,001	364,173	498,361	25.59%	30.80%

City of Unalaska
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Veh & Equip Maintenance								
01022851 - 51100 Salaries and Wages	546,344	612,764	551,730	593,453	673,003	575,636	4.33%	(3.00%)
01022851 - 51300 Overtime	12,320	6,617	15,421	15,421	3,069	17,304	12.21%	12.21%
01022851 - 52100 Health Insurance Benefit	153,628	194,558	176,058	176,058	184,603	197,183	12.00%	12.00%
01022851 - 52200 FICA & Medicare Emplr Match	42,717	47,358	43,393	46,579	51,694	45,253	4.29%	(2.85%)
01022851 - 52300 PERS Employer Contribution	131,873	129,580	152,726	157,245	121,268	209,899	37.44%	33.49%
01022851 - 52400 Unemployment Insurance	2,418	2,835	2,394	2,394	2,791	2,466	3.01%	3.01%
01022851 - 52500 Workers Compensation	14,182	14,653	11,610	11,610	15,056	11,821	1.82%	1.82%
01022851 - 52900 Other Employee Benefits	2,148	3,012	3,345	3,345	2,980	3,348	0.09%	0.09%
Total Personnel Expenses	905,631	1,011,378	956,677	1,006,105	1,054,463	1,062,910	11.10%	5.65%
01022852 - 53260 Training Services	-	-	5,000	5,000	810	6,000	20.00%	20.00%
01022852 - 53300 Other Professional Svs	6,594	7,517	10,000	10,000	3,052	10,000	-	-
01022852 - 54210 Solid Waste	5,572	(716)	4,000	4,000	4,731	4,000	-	-
01022852 - 54300 Repair/Maintenance Services	-	-	10,000	10,000	-	10,000	-	-
01022852 - 55310 Telephone / Fax/TV	161	165	1,500	1,500	164	1,500	-	-
01022852 - 55903 Travel and Related Costs	-	-	5,000	5,000	934	5,000	-	-
01022852 - 56100 General Supplies	44,673	64,183	73,850	80,623	58,644	73,850	-	(8.40%)
01022852 - 56101 Safety Related Items	6,456	4,144	6,500	6,500	7,045	6,500	-	-
01022852 - 56120 Office Supplies	858	18	400	400	-	400	-	-
01022852 - 56130 Machinery / Vehicle Parts	194,422	203,558	281,750	284,581	175,849	281,750	-	(0.99%)
01022852 - 56150 Computer Hardware / Software	7,807	6,283	7,675	7,675	7,751	7,675	-	-
01022852 - 56230 Propane	75	232	750	750	79	750	-	-
01022852 - 56260 Gasoline for Vehicles	4,812	5,686	6,000	6,000	5,485	6,000	-	-
01022852 - 56270 Diesel for Equipment	201	208	-	-	266	-	-	-
Total Operating Expenses	271,630	291,276	412,425	422,030	264,810	413,425	0.24%	(2.04%)
01022853 - 57400 Machinery and Equipment	44,923	-	250,000	275,000	-	-	(100.00%)	(100.00%)
Total Capital Outlay	44,923	-	250,000	275,000	-	-	(100.00%)	(100.00%)
Total Veh & Equip Maintenance	1,222,184	1,302,654	1,619,102	1,703,135	1,319,273	1,476,335	(8.82%)	(13.32%)

City of Unalaska
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Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Public Works								
Facilities Maintenance								
01022951 - 51100 Salaries and Wages	557,299	666,591	606,564	640,536	632,139	671,365	10.68%	4.81%
01022951 - 51200 Temporary Employees	41,702	680	-	-	-	-	-	-
01022951 - 51300 Overtime	16,470	11,435	23,882	23,882	7,443	30,063	25.88%	25.88%
01022951 - 52100 Health Insurance Benefit	184,807	235,691	215,030	215,030	216,033	257,161	19.59%	19.59%
01022951 - 52200 FICA & Medicare Emplr Match	47,053	51,893	48,219	50,819	48,897	53,475	10.90%	5.23%
01022951 - 52300 PERS Employer Contribution	131,588	140,453	168,632	171,634	129,302	253,557	50.36%	47.73%
01022951 - 52400 Unemployment Insurance	2,749	3,544	2,921	2,921	3,050	3,009	3.01%	3.01%
01022951 - 52500 Workers Compensation	17,554	17,561	16,252	16,252	15,492	16,548	1.82%	1.82%
01022951 - 52900 Other Employee Benefits	2,532	3,928	4,076	4,076	3,598	4,393	7.78%	7.78%
Total Personnel Expenses	1,001,754	1,131,776	1,085,576	1,125,150	1,055,954	1,289,571	18.79%	14.61%
01022952 - 53240 Engineering/Architectural Svs	-	-	3,000	3,000	-	3,000	-	-
01022952 - 53260 Training Services	-	-	17,000	17,000	5,634	17,000	-	-
01022952 - 53300 Other Professional Svs	40,952	44,122	9,000	147,148	187,470	29,000	222.22%	(80.29%)
01022952 - 53420 Sampling / Testing	80	-	1,000	1,000	-	1,000	-	-
01022952 - 53490 Other Technical Services	-	-	7,100	7,100	-	7,100	-	-
01022952 - 54210 Solid Waste	626	815	12,385	12,385	744	12,385	-	-
01022952 - 54300 Repair/Maintenance Services	49,837	54,034	387,100	473,387	132,487	1,914,100	394.47%	304.34%
01022952 - 54500 Construction Services	-	-	15,000	15,000	-	15,000	-	-
01022952 - 55310 Telephone / Fax/TV	2,230	3,125	5,000	5,000	2,622	5,000	-	-
01022952 - 55903 Travel and Related Costs	-	-	20,000	20,000	67	20,000	-	-
01022952 - 55906 Membership Dues	-	-	544	544	-	544	-	-
01022952 - 56100 General Supplies	60,259	68,818	65,000	74,458	43,678	65,000	-	(12.70%)
01022952 - 56101 Safety Related Items	4,181	6,364	12,320	12,320	5,789	12,320	-	-
01022952 - 56120 Office Supplies	-	-	750	750	358	750	-	-
01022952 - 56140 Facility Maintenance Supplies	70,041	66,825	93,700	100,268	68,046	93,700	-	(6.55%)
01022952 - 56150 Computer Hardware / Software	8,400	-	2,000	2,000	-	2,000	-	-
01022952 - 56220 Electricity	2,555	2,181	4,500	4,500	1,651	4,500	-	-
01022952 - 56230 Propane	50	311	750	750	1,000	750	-	-
01022952 - 56260 Gasoline for Vehicles	10,261	11,917	9,000	9,000	11,381	9,000	-	-
01022952 - 56270 Diesel for Equipment	28	-	300	300	15	300	-	-
01022952 - 56400 Books and Periodicals	-	-	500	500	-	500	-	-
Total Operating Expenses	249,499	258,511	665,949	906,410	460,943	2,212,949	232.30%	144.14%
01022953 - 57400 Machinery and Equipment	-	99,340	-	-	-	85,500	-	-
Total Capital Outlay	-	99,340	-	-	-	85,500	-	-
Total Facilities Maintenance	1,251,253	1,489,627	1,751,525	2,031,560	1,516,897	3,588,020	104.85%	76.61%

PARKS, CULTURE & RECREATION

General Fund: ***Parks, Culture and Recreation*** (0102-315X; 325X; 335X; 345X; 355X; 365X)
Responsible Manager/Title: Roger Blakeley, PCR Director

Mission Statement

To enrich our diverse community by providing exemplary, accessible, and safe cultural, leisure, and recreation facilities and services that nurture youth development and inspire people to learn, play, and engage with our unique and welcoming environment

Departmental Goals

Programming Division

- Design and implement a comprehensive, high-quality parks and recreation program that addresses the unique and evolving needs of the diverse community.
- Foster community engagement by providing opportunities for local individuals, businesses, and nonprofit organizations to volunteer, sponsor, and actively participate in Parks, Culture, and Recreation (PCR) programming.
- Promote health, wellness, physical fitness, leisure, cultural enrichment, and lifelong learning through inclusive programming opportunities.
- Deliver programs and services within budget while maximizing the effective use of resources to benefit the greatest number of community members.
- Continue collaboration with local cultural organizations, with particular emphasis on the Indigenous peoples of Unalaska, to develop programming that supports the preservation, education, and celebration of their unique cultural heritage.

Parks Operations Division

- Provide community members with safe, accessible, and exceptional recreational opportunities.
- Maintain, enhance, and improve city parks and recreational facilities to ensure high standards of quality and usability.
- Deliver responsive, professional, and customer-focused service to the community.

Aquatics Division

- Expand aquatic fitness programming to promote the health, wellness, and physical activity of community members.
- Maintain a safe, clean, and welcoming environment throughout the Aquatic Center.
- Provide high-quality services and operational excellence during swim meets, programs, and special events to enhance the aquatic experience for all patrons.

Library Mission Statement

Unalaska Public Library educates, enriches, and inspires community members by connecting them to the world and each other.

Goals

- Develop a free popular materials library that reflects the needs, interests, and diversity of the community.
- Provide free programs for all ages.
- Provide resources for both independent learning and formal education.
- Spark imagination and curiosity for all ages.
- Collect and provide access to Aleutian and Alaskan history materials.
- Serve as a gathering place for individuals and groups.
- Provide resources and technology that support community business needs.

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Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
PCR Administration								
01023151 - 51100 Salaries and Wages	174,903	185,248	172,370	172,370	223,056	192,543	11.70%	11.70%
01023151 - 52100 Health Insurance Benefit	35,646	37,853	38,058	38,058	49,891	42,625	12.00%	12.00%
01023151 - 52200 FICA & Medicare Emplr Match	13,088	14,188	13,186	13,186	17,090	14,231	7.93%	7.93%
01023151 - 52300 PERS Employer Contribution	42,666	108,892	48,266	48,266	48,238	51,006	5.68%	5.68%
01023151 - 52400 Unemployment Insurance	584	517	517	517	683	542	4.84%	4.84%
01023151 - 52500 Workers Compensation	572	485	353	353	815	360	1.98%	1.98%
01023151 - 52900 Other Employee Benefits	80	127	127	127	127	133	4.72%	4.72%
Total Personnel Expenses	267,539	347,310	272,877	272,877	339,900	301,440	10.47%	10.47%
01023152 - 53230 Legal Services	1,019	-	-	-	-	-	-	-
01023152 - 53260 Training Services	750	525	400	400	649	400	-	-
01023152 - 53300 Other Professional Svs	229	6,578	210,386	350,386	6,775	350,386	66.54%	-
01023152 - 55310 Telephone / Fax/TV	3,346	3,829	8,000	8,000	3,866	8,000	-	-
01023152 - 55901 Advertising	598	193	500	500	385	500	-	-
01023152 - 55902 Printing and Binding	6,386	-	2,114	2,114	-	2,114	-	-
01023152 - 55903 Travel and Related Costs	9,559	4,329	10,000	10,000	10,055	16,000	60.00%	60.00%
01023152 - 55906 Membership Dues	1,395	900	1,500	1,500	900	1,500	-	-
01023152 - 55907 Permit Fees	-	-	800	800	190	800	-	-
01023152 - 56100 General Supplies	31	804	-	-	40	-	-	-
01023152 - 56101 Safety Related Items	336	-	-	-	-	-	-	-
01023152 - 56120 Office Supplies	-	-	50	50	-	50	-	-
01023152 - 56260 Gasoline for Vehicles	2,318	1,629	2,000	2,000	1,841	2,000	-	-
01023152 - 56320 Business Meals	194	121	100	100	-	100	-	-
01023152 - 56330 Food/Bev/Related Emp Apprctn	4,718	3,901	2,500	2,500	5,473	4,000	60.00%	60.00%
Total Operating Expenses	30,879	22,809	238,350	378,350	30,175	385,850	61.88%	1.98%
Total PCR Administration	298,418	370,118	511,227	651,227	370,075	687,290	34.44%	5.54%

City of Unalaska
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Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Recreation Programs								
01023251 - 51100 Salaries and Wages	379,873	414,277	450,560	501,389	406,851	513,033	13.87%	2.32%
01023251 - 51200 Temporary Employees	27,545	37,459	32,400	40,744	28,954	32,400	-	(20.48%)
01023251 - 51300 Overtime	34,440	33,687	30,000	30,000	31,115	32,000	6.67%	6.67%
01023251 - 52100 Health Insurance Benefit	148,281	172,113	190,290	190,290	148,645	213,125	12.00%	12.00%
01023251 - 52200 FICA & Medicare Emplr Match	33,959	37,129	39,242	43,131	35,714	44,174	12.57%	2.42%
01023251 - 52300 PERS Employer Contribution	82,106	87,309	122,746	135,851	81,562	142,703	16.26%	5.04%
01023251 - 52400 Unemployment Insurance	2,545	3,196	3,389	3,389	2,920	2,168	(36.03%)	(36.03%)
01023251 - 52500 Workers Compensation	4,495	4,599	4,441	4,441	4,079	4,522	1.82%	1.82%
01023251 - 52900 Other Employee Benefits	160	699	635	635	635	664	4.57%	4.57%
Total Personnel Expenses	713,404	790,467	873,703	949,870	740,475	984,789	12.71%	3.68%
01023252 - 53260 Training Services	480	3,892	2,900	2,900	778	2,900	-	-
01023252 - 53300 Other Professional Svs	21,576	16,725	20,619	20,619	20,116	29,219	41.71%	41.71%
01023252 - 55903 Travel and Related Costs	-	15,843	33,600	33,600	18,435	25,000	(25.60%)	(25.60%)
01023252 - 55907 Permit Fees	-	-	-	-	1,000	-	-	-
01023252 - 55908 Employee Moving Costs	1,382	-	-	-	-	-	-	-
01023252 - 56100 General Supplies	47,071	59,165	54,825	58,470	50,595	55,475	1.19%	(5.12%)
01023252 - 56101 Safety Related Items	-	-	200	200	-	200	-	-
01023252 - 56120 Office Supplies	46	151	-	-	-	-	-	-
01023252 - 56150 Computer Hardware / Software	2,080	288	180	180	851	180	-	-
01023252 - 56310 Food / Bev & Related for Progs	19,446	24,656	31,430	31,430	24,720	35,080	11.61%	11.61%
01023252 - 56330 Food/Bev/Related Emp Apprctn	195	142	200	200	150	200	-	-
Total Operating Expenses	92,277	120,863	143,954	147,599	116,645	148,254	2.99%	0.44%
Total Recreation Programs	805,681	911,331	1,017,657	1,097,469	857,120	1,133,043	11.34%	3.24%

City of Unalaska
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Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Community Center Operations								
01023351 - 51100 Salaries and Wages	466,455	525,029	549,637	558,791	570,181	576,113	4.82%	3.10%
01023351 - 51200 Temporary Employees	5,165	-	-	-	-	-	-	-
01023351 - 51300 Overtime	22,261	50,496	24,000	24,000	26,543	24,000	-	-
01023351 - 52100 Health Insurance Benefit	167,577	186,321	228,348	228,348	185,955	234,437	2.67%	2.67%
01023351 - 52200 FICA & Medicare Emplr Match	37,770	44,015	43,883	44,582	45,634	45,908	4.61%	2.97%
01023351 - 52300 PERS Employer Contribution	76,577	91,713	116,005	115,953	84,152	122,263	5.39%	5.44%
01023351 - 52400 Unemployment Insurance	3,722	3,983	3,931	3,931	3,945	3,687	(6.21%)	(6.21%)
01023351 - 52500 Workers Compensation	1,096	1,181	961	961	1,191	978	1.77%	1.77%
01023351 - 52900 Other Employee Benefits	80	699	635	635	762	664	4.57%	4.57%
Total Personnel Expenses	780,703	903,438	967,400	977,201	918,363	1,008,050	4.20%	3.16%
01023352 - 53260 Training Services	750	700	1,500	1,500	935	1,500	-	-
01023352 - 53300 Other Professional Svs	1,350	3,887	4,000	4,000	2,051	4,000	-	-
01023352 - 54110 Water / Sewerage	10,029	10,271	18,160	18,160	9,361	18,160	-	-
01023352 - 54210 Solid Waste	9,550	11,750	16,000	16,000	12,361	16,000	-	-
01023352 - 54230 Custodial Services/Supplies	74,759	61,867	82,500	82,640	68,587	82,500	-	(0.17%)
01023352 - 54300 Repair/Maintenance Services	6,137	1,000	5,000	5,000	4,889	5,500	10.00%	10.00%
01023352 - 54410 Buildings / Land Rental	3,581	3,581	4,200	4,200	3,581	4,200	-	-
01023352 - 55310 Telephone / Fax/TV	16,651	12,303	21,000	21,000	12,124	16,000	(23.81%)	(23.81%)
01023352 - 55903 Travel and Related Costs	4,734	3,171	11,000	11,000	5,389	11,000	-	-
01023352 - 55904 Banking / Credit Card Fees	6,510	5,334	7,000	7,000	5,533	7,000	-	-
01023352 - 55905 Postal Services	250	300	300	300	300	300	-	-
01023352 - 55907 Permit Fees	1,302	1,374	1,500	1,500	1,439	1,500	-	-
01023352 - 56100 General Supplies	37,622	42,142	96,000	98,614	59,770	96,000	-	(2.65%)
01023352 - 56101 Safety Related Items	740	661	2,000	2,032	45	2,000	-	(1.55%)
01023352 - 56120 Office Supplies	7,773	6,784	6,000	6,000	8,819	6,000	-	-
01023352 - 56150 Computer Hardware / Software	613	2,897	1,000	1,000	-	1,000	-	-
01023352 - 56160 Uniforms	2,994	1,294	1,750	1,750	-	1,750	-	-
01023352 - 56220 Electricity	86,446	72,406	82,000	82,000	59,432	82,000	-	-
01023352 - 56230 Propane	-	52	-	-	-	-	-	-
01023352 - 56240 Heating Oil	86,160	65,284	80,000	80,000	84,609	80,000	-	-
01023352 - 56330 Food/Bev/Related Emp Apprctn	37	314	300	300	-	300	-	-
Total Operating Expenses	357,987	307,371	441,210	443,995	339,224	436,710	(1.02%)	(1.64%)
01023353 - 57300 Improvements & Infrastructure	37,350	-	-	-	-	90,000	-	-
Total Capital Outlay	37,350	-	-	-	-	90,000	-	-
Total Community Center Operations	1,176,040	1,210,810	1,408,610	1,421,196	1,257,587	1,534,760	8.96%	7.99%

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Library								
01023451 - 51100 Salaries and Wages	363,819	439,521	465,936	479,810	495,761	491,246	5.43%	2.38%
01023451 - 51200 Temporary Employees	34,009	12,672	27,890	27,890	15,783	17,789	(36.22%)	(36.22%)
01023451 - 51300 Overtime	4,651	6,737	10,000	10,000	7,420	11,000	10.00%	10.00%
01023451 - 52100 Health Insurance Benefit	198,810	163,952	152,232	152,232	148,764	170,500	12.00%	12.00%
01023451 - 52200 FICA & Medicare Emplr Match	30,778	35,100	38,542	39,604	39,690	39,782	3.22%	0.45%
01023451 - 52300 PERS Employer Contribution	69,215	75,735	105,393	105,669	80,867	111,279	5.58%	5.31%
01023451 - 52400 Unemployment Insurance	2,809	2,644	2,867	2,867	3,360	3,013	5.09%	5.09%
01023451 - 52500 Workers Compensation	893	978	827	827	1,020	842	1.81%	1.81%
01023451 - 52900 Other Employee Benefits	80	483	508	508	508	531	4.53%	4.53%
Total Personnel Expenses	705,064	737,822	804,195	819,407	793,174	845,982	5.20%	3.24%
01023452 - 53260 Training Services	200	1,194	1,600	1,600	860	2,000	25.00%	25.00%
01023452 - 53300 Other Professional Svs	3,665	5,235	4,400	7,075	3,550	4,900	11.36%	(30.74%)
01023452 - 53490 Other Technical Services	-	8,014	1,000	1,000	232	1,000	-	-
01023452 - 54110 Water / Sewerage	1,537	1,511	2,400	2,400	1,520	2,400	-	-
01023452 - 54210 Solid Waste	5,211	5,562	7,200	7,200	6,145	7,200	-	-
01023452 - 54230 Custodial Services/Supplies	44,614	46,414	50,800	50,800	44,698	51,300	0.98%	0.98%
01023452 - 54300 Repair/Maintenance Services	-	442	1,500	1,500	956	1,500	-	-
01023452 - 55310 Telephone / Fax/TV	2,727	1,666	2,100	2,100	1,663	2,100	-	-
01023452 - 55320 Network / Internet	8,779	-	9,000	9,000	-	9,000	-	-
01023452 - 55903 Travel and Related Costs	2,092	6,249	17,400	18,847	11,789	19,600	12.64%	3.99%
01023452 - 55905 Postal Services	4,428	4,850	5,300	5,300	4,850	5,300	-	-
01023452 - 55906 Membership Dues	962	980	1,200	1,200	1,015	1,200	-	-
01023452 - 55907 Permit Fees	461	961	550	550	1,085	1,100	100.00%	100.00%
01023452 - 55999 Other	-	-	-	-	200	-	-	-
01023452 - 56100 General Supplies	26,218	17,673	22,500	25,895	21,349	22,000	(2.22%)	(15.04%)
01023452 - 56101 Safety Related Items	51	-	150	150	76	150	-	-
01023452 - 56120 Office Supplies	2,710	6,742	9,500	9,500	5,498	9,500	-	-
01023452 - 56150 Computer Hardware / Software	4,269	3,281	4,500	4,500	3,364	4,500	-	-
01023452 - 56220 Electricity	25,671	22,654	30,000	30,000	19,842	30,000	-	-
01023452 - 56230 Propane	948	1,171	6,500	6,500	1,552	6,500	-	-
01023452 - 56240 Heating Oil	22,486	19,194	21,000	21,000	29,478	22,050	5.00%	5.00%
01023452 - 56270 Diesel for Equipment	-	-	2,000	2,000	-	2,000	-	-
01023452 - 56310 Food/Bev/Related for Programs	969	1,460	2,000	2,000	1,535	2,500	25.00%	25.00%
01023452 - 56330 Food/Bev/Related Emp Apprctn	314	348	500	500	389	550	10.00%	10.00%
01023452 - 56400 Books and Periodicals	57,900	42,131	68,150	69,261	41,511	68,650	0.73%	(0.88%)
01023452 - 56450 Grants (Supplies)	-	18,000	-	-	-	-	-	-
01023452 - 56451 Grants - Telecommunications	99,797	108,576	108,576	108,576	97,949	106,997	(1.45%)	(1.45%)
01023452 - 56452 Grants-Circulating Materials	13,000	13,000	13,000	13,000	13,000	13,000	-	-
01023452 - 56453 Grants-Travel	-	1,300	1,250	1,250	380	1,250	-	-
Total Operating Expenses	329,007	338,608	394,076	402,704	314,487	398,247	1.06%	(1.11%)
Total Library	1,034,071	1,076,429	1,198,271	1,222,111	1,107,660	1,244,229	3.84%	1.81%

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Aquatics Center								
01023551 - 51100 Salaries and Wages	339,893	446,624	376,473	382,614	436,129	387,253	2.86%	1.21%
01023551 - 51200 Temporary employees	2,570	75	600	600	3,847	3,600	500.00%	500.00%
01023551 - 51300 Overtime	16,182	13,841	12,000	12,000	15,045	15,000	25.00%	25.00%
01023551 - 52100 Health Insurance Benefit	99,637	108,826	114,174	114,174	107,748	127,875	12.00%	12.00%
01023551 - 52200 FICA & Medicare Emplr Match	27,436	35,231	29,766	30,236	34,809	31,048	4.31%	2.69%
01023551 - 52300 PERS Employer Contribution	56,601	50,449	70,043	70,976	53,609	74,725	6.68%	5.28%
01023551 - 52400 Unemployment Insurance	2,820	3,490	2,749	2,749	3,309	1,720	(37.43%)	(37.43%)
01023551 - 52500 Workers Compensation	9,398	12,078	9,249	9,249	11,166	9,417	1.82%	1.82%
01023551 - 52900 Other employee benefits	120	381	381	381	381	398	4.46%	4.46%
Total Personnel Expenses	554,658	670,995	615,435	622,979	666,043	651,036	5.78%	4.50%
01023552 - 53260 Training Services	4,362	3,829	5,500	5,500	3,641	5,500	-	-
01023552 - 53264 Education Reimbursement	-	-	3,500	3,500	-	-	(100.00%)	(100.00%)
01023552 - 53300 Other Professional Svs	675	1,256	7,500	15,008	423	6,850	(8.67%)	(54.36%)
01023552 - 53420 Sampling / Testing	980	660	1,320	1,320	541	1,320	-	-
01023552 - 54210 Solid Waste	126	148	100	100	38	100	-	-
01023552 - 54230 Custodial Services/Supplies	3,848	3,183	5,700	5,700	2,400	5,700	-	-
01023552 - 54300 Repair/Maintenance Services	-	-	-	-	210	-	-	-
01023552 - 55310 Telephone and Fax/TV	906	895	1,300	1,300	820	1,300	-	-
01023552 - 55903 Travel and Related Costs	4,545	-	12,500	16,930	9,218	13,000	4.00%	(23.21%)
01023552 - 55906 Membership dues	600	-	600	600	-	600	-	-
01023552 - 56100 General supplies	45,333	38,030	33,000	39,317	37,993	34,000	3.03%	(13.52%)
01023552 - 56101 Safety Related Items	2,210	3,066	1,550	2,027	459	1,550	-	(23.54%)
01023552 - 56115 Chemicals	24,628	18,453	25,400	25,400	26,440	25,400	-	-
01023552 - 56120 Office Supplies	2,160	498	1,850	1,850	562	1,850	-	-
01023552 - 56150 Computer Hardware / Software	1,968	7,298	2,100	2,100	2,720	2,200	4.76%	4.76%
01023552 - 56160 Uniforms	2,538	1,576	1,500	2,095	586	1,500	-	(28.40%)
01023552 - 56310 Food/Bev/Related for Programs	2,534	4,347	3,300	3,300	3,533	3,300	-	-
01023552 - 56330 Food/Bev/Related Emp Apprctn	361	1,217	850	850	1,433	1,650	94.12%	94.12%
Total Operating Expenses	97,774	84,457	107,570	126,898	91,017	105,820	(1.63%)	(16.61%)
Total Aquatics Center	652,432	755,452	723,005	749,877	757,060	756,856	4.68%	0.93%

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Parks								
01023652 - 54110 Water / Sewerage	877	1,018	10,450	10,450	2,347	10,450	-	-
01023652 - 54210 Solid Waste	2,644	2,604	2,300	2,300	2,450	2,300	-	-
01023652 - 54300 Repair/Maintenance Services	-	-	27,000	27,000	3,178	27,000	-	-
01023652 - 54410 Buildings/Land Rental	21,600	21,600	21,600	21,600	21,600	21,600	-	-
01023652 - 56100 General Supplies	675	12,666	9,750	9,750	7,691	11,700	20.00%	20.00%
01023652 - 56220 Electricity	1,992	2,026	6,000	6,000	2,358	6,000	-	-
Total Operating Expenses	27,789	39,913	77,100	77,100	39,623	79,050	2.53%	2.53%
Total Parks	27,789	39,913	77,100	77,100	39,623	79,050	2.53%	2.53%

COMMUNITY SUPPORT

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-23

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE SUMS TO BE MADE AVAILABLE FOR COMMUNITY SUPPORT GRANT FROM THE CITY OF UNALASKA TO THE APPLICANTS FOR COMMUNITY SUPPORT FOR FISCAL YEAR 2027

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

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

WHEREAS, the City of Unalaska has received eight (8) Community Support Grant Requests totaling $2,252,752 for fiscal year 2027; and

WHEREAS, the funding guide for fiscal year 2027 community support, based on 3.5% of the average revenue for the General Fund for the five most recently completed and audited fiscal years, plus the funds available from Tobacco Excise Tax and Bed Tax, is $2,063,379; and

WHEREAS, the City Council is recommending a total funding amount of $2,252,752 for the Community Support Program, distributing accordingly per the next section.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council establishes the following amounts to be included in the fiscal year 2027 operating budget for community support and capital grants to non-profit organizations:

Applicant	Amount
Aleutian Pribilof Islands Association (APIA)	$ 143,000
Iliuliuk Family Health Services (IFHS)	$ 800,000
Museum of the Aleutians (MOTA)	$ 396,452
Unalaska Community Broadcasting (UCB)	$ 130,500
Unalaska Senior Citizens (USC)	$ 79,449
Unalaska Visitors Bureau (UVB)	$ 210,000
Unalaskans Against Sexual Assault & Family Violence (USAFV)	$ 422,301
Qawalangin Tribe of Unalaska - Camp Qungaayux̂	$ 71,050
TOTAL	**$ 2,252,752**

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 28, 2026.

Vincent M. Tutiakoff, Sr.
Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Estkarlen Magdaong
Estkarlen P. Magdaong, CMC
City Clerk

CITY OF UNALASKA
CORPORATE
SEAL
STATE OF ALASKA

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Cameron Dean, Planning Director
Through: Abner Hoage, Interim City Manager
Date: April 28, 2026
Re: Resolution 2026-23 FY27 Community Support Grant Awards

SUMMARY: The formula for determining funding for Community Support Grants is a guide and is calculated using a combination of General Fund revenue and the available balances in the Tobacco Excise Tax Fund and Bed Tax Fund.

Eight organizations submitted applications totaling $2,252,752 for FY27.

All applications have been reviewed by Staff and are provided to Council for review. Staff does not make recommendations; City Council decides how to fund the requests. To aid in the decision-making process the packet includes a summary review sheet for each applicant, and complete applications were distributed to Council.

Council typically determines Community Support Grant awards at its second regular meeting in April each year.

PREVIOUS COUNCIL ACTION: Each year from FY06 through FY17 Council established a special committee charged with reviewing and scoring the applications using the Council-approved evaluation tool.

Resolution 2016-78 eliminated the Grant Review Committee, allowing Staff to do a preliminary review of all applications and then pass the application reviews and other informational documents to Council.

Resolution 2019-64 increased the funding percentage from 3.4642% to 3.5% of the city's General Fund revenue average for the past five (5) years. The purpose of the increase was to round the percentage up to a simple decimal number. The award amounts have varied over the years from 3.03% to 3.91%.

Resolution 2023-09 amended the funding formula guide to include Tobacco Excise Tax revenue.

Resolution 2023-42 revised the program guidelines to explicitly allow applications from the Qawalangin Tribe of Unalaska's Culture Camp program.

Resolution 2024-44 amended the language of the funding guideline, as detailed below.

Resolution 2024-45 adjusted some of the grantee reporting requirements.

On May 27, 2025, Council issued a directive to the City Manager to "seek proposals from one or more qualified firms to evaluate and present recommendations to the City Council regarding sustainable, high-quality health care options for Unalaska." Following an RFP, Council authorized the City Manager to enter into a contract with Agnew::Beck, the highest scoring proposer, through Resolution 2025-58.

BACKGROUND: Council heard presentations from the eight FY27 Community Support Grant applicants on Monday, April 13.

Additionally, Council heard a presentation of the Healthcare Planning Assessment by Agnew::Beck on Tuesday, April 14, and the complete draft report was included in the meeting packet.

DISCUSSION: The FY27 requests are identified in the table below. Each applicant has an ongoing FY26 award and is currently meeting all program requirements.

FY27 Community Grant Application Summary Table

APPLICANT	FY27 REQ
APIA	$ 143,000
Iliuliuk Family Health Services (IFHS)	$ 800,000
Museum of the Aleutians (MOTA)	$ 396,452
Unalaska Community Broadcasting (UCB)	$ 130,500
Unalaska Senior Citizens (USC)	$ 79,449
Unalaska Visitors Bureau (UVB)	$ 210,000
USAFV	$ 422,301
Qawalangin Tribe - Camp Qungaayux̂	$ 71,050
TOTAL	**$ 2,252,752**

FY26 Community Grant Funding Sources

The funding guideline adopted by Council in Resolution 2024-44 reads as follows:

> NOW THEREFORE BE IT RESOLVED that the Unalaska City Council authorizes a new funding guide for the Community Support Grant Program to be three and one half percent (3.5%) of the average General Fund revenue for the five most recently completed and audited fiscal years; plus the current fund balance of the Bed Tax Fund and the Tobacco Excise Tax Fund, less committed amounts.

The table below shows the amounts available in FY26 based on that guideline. Council may elect to award amounts less or greater than the guideline. Funding beyond what is available in the Bed Tax Fund and Tobacco Excise Tax Fund would come from the General Fund.

The Tobacco Excise Tax Fund is specifically dedicated to public health or tobacco health education and cessation. The Bed Tax Fund is dedicated to visitor industries, historical and cultural projects, and programs that increase knowledge and appreciation for the community of Unalaska and its surroundings.

Source	Amount
General Fund (3.5% revenue avg.)	$1,387,829

Bed Tax	$92,756
Tobacco Tax	$582,794
TOTAL	**$2,063,379**

ALTERNATIVES: Council may modify award amounts in the attached resolution or reject an award entirely.

FINANCIAL IMPLICATIONS: Financial implications depend on the level Council chooses to fund grant requests. Awards will be included in the FY27 budget.

LEGAL: N/A

STAFF RECOMMENDATION: Staff do not make recommendations for Community Support Grant awards. However, total requests are consistent with Council's awards last year, increasing only 0.14% ($3,193).

PROPOSED MOTION: I move to adopt Resolution 2026-23

CITY MANAGER COMMENTS: Council has received all FY27 Community Support Grant applications, applicant presentations, and the supporting review materials prepared by staff. This program is entirely Council-driven, and award decisions are made at Council's discretion within the framework of the adopted funding guideline. The total request for FY27 is consistent with prior years, and adoption of the resolution will allow award amounts to be incorporated into the FY27 operating budget.

ATTACHMENTS:

- Community Support Grant Application Summary Sheets
- Community Support Grant Award History

NOTE: The complete Community Support Grant application packets were distributed to City Council.

AGENCY NAME	FY20 REQ	FY20 Award	FY21 REQ	FY21 Award	FY22 REQ	FY22 Award	FY23 REQ	FY23 Award	FY24 REQ	FY24 Award	FY25 REQ	FY25 Award	FY26 REQ	FY26 Award	FY27 REQ
APIA	$ 205,350	$ 205,350	$ 145,000	$ 145,000	$ 142,000	$ 142,000	$ 140,000	$ 140,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 143,000	$ 143,000	$ 143,000
Iliuliuk Family Health Services (IFHS)	$ 180,000	$ 180,000	$ 180,000	$ 161,260	$ 180,000	$ 151,748	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 1,047,441	$ 1,047,441	$ 800,000	$ 800,000	$ 800,000
Museum of the Aleutians (MOTA)	$ 328,146	$ 317,813	$ 317,813	$ 317,813	$ 317,813	$ 317,813	$ 317,813	$ 317,813	$ 373,058	$ 373,058	$ 373,058	$ 373,058	$ 386,715	$ 386,716	$ 396,452
Unalaska Community Broadcasting (UCB)	$ 115,350	$ 108,642	$ 106,350	$ 106,350	$ 106,350	$ 106,350	$ 109,000	$ 109,000	$ 115,500	$ 115,500	$ 122,500	$ 122,500	$ 130,500	$ 130,500	$ 130,500
Unalaska Senior Citizens (USC)	$ 65,000	$ 57,467	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 69,001	$ 69,001	$ 74,895	$ 74,895	$ 79,449	$ 79,449	$ 79,449
Unalaska Visitors Bureau (UVB)	$ 200,000	$ 200,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ 218,000	$ 218,000	$ 210,000	$ 210,000	$ 210,000
USAFV	$ 252,457	$ 252,457	$ 252,457	$ 252,457	$ 252,457	$ 252,457	$ 237,457	$ 237,457	$ 329,855	$ 329,855	$ 349,940	$ 349,940	$ 392,838	$ 392,838	$ 422,301
Qawalangin Tribe - Camp Qungaayux̂	$ 24,000	$ 24,000	$ 50,000	$ 24,000	$ 86,062	$ 39,000	$ 255,925	$ 35,152	$ 94,299	$ 94,299	$ 81,312	$ 81,312	$ 90,662	$ 71,056	$ 71,050
Qawalangin Tribe - Food Bank					$ 129,857	$ 60,000	$ 163,237	(Rescinded)	$ -	-	-				
ASFA Unalaska Chapter							$ 20,000	$ 20,000	$ -	-	-		$ 20,000	$ 20,000	-
Unalaska Little League													$ 16,000	$ 16,000	-
Rusting Man Foundation							$ 250,000	$ 250,000	$ -	-			-		
TOTALS	$ 1,370,303	**$ 1,345,729**	$ 1,326,620	**$ 1,281,880**	$ 1,489,539	**$ 1,344,368**	$ 1,948,432	**$ 1,564,422**	$ 1,501,714	**$ 1,501,714**	$ 2,397,146	**$ 2,397,146**	$ 2,269,164	**$ 2,249,559**	$ 2,252,752

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Other Expenses								
Grants to Non-Profits								
01029154 - 58420 IFHS Mental Health Programs	101,793	-	379,241	379,241	379,241	217,206	(42.73%)	(42.73%)
01029154 - 58430 USAFV Domestic Violence Shelte	253,799	281,999	392,838	392,838	368,438	422,301	7.50%	7.50%
01029154 - 58440 Unalaska Seniors	69,001	74,895	79,449	79,449	79,449	79,449	-	-
01029154 - 58450 Unalaska Community Brdcstng	115,500	122,500	130,500	130,500	130,500	130,500	-	-
01029154 - 58460 Museum of the Aleutians	340,342	373,058	386,716	386,716	386,716	396,452	2.52%	2.52%
01029154 - 58471 Ak State Firefighters Assoc	-	-	20,000	20,000	20,000	-	(100.00%)	(100.00%)
01029154 - 58472 Rusting Man Foundation	125,000	-	-	-	-	-	-	-
01029154 - 58473 Unalaska Little League	-	-	16,000	16,000	16,000	-	(100.00%)	(100.00%)
01029154 - 58479 Qawalangin Culture Camp	-	-	71,056	71,056	71,056	71,050	(0.01%)	(0.01%)
01029154 - 58480 Qawalangin Tribe/APIA	-	81,312	-	-	-	-	-	-
01029154 - 58481 APIA	51,793	-	143,000	143,000	142,990	143,000	-	-
01029154 - 58490 Unalaska Convention Visit Bure	-	218,000	136,906	136,906	136,906	117,244	(14.36%)	(14.36%)
Total Other Expenses	1,057,227	1,151,764	1,755,706	1,755,706	1,731,296	1,577,202	(10.17%)	(10.17%)
Total Grants to Non-Profits	1,057,227	1,151,764	1,755,706	1,755,706	1,731,296	1,577,202	(10.17%)	(10.17%)

SCHOOL SUPPORT

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-22

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE SUM TO BE MADE AVAILABLE FROM THE CITY OF UNALASKA TO THE UNALASKA CITY SCHOOL DISTRICT FOR FISCAL YEAR 2027

WHEREAS, the Unalaska City School District Fiscal Year 2027 Budget was received by the City of Unalaska by the April 1 deadline in accordance with UCO 2.98.090; and

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

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

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

NOW THEREFORE BE IT RESOLVED that the City of Unalaska has established the sum to be made available for local funding of school purposes for Fiscal Year 2027 to be $6,339,286, which includes $4,494,286 for the maximum allowable local contribution and $1,845,000 in funding beyond the set funding cap.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 28, 2026.

Vincent M. Tutiakoff, Sr.
Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Estkarlen P. Magdaong
Estkarlen P. Magdaong, CMC
City Clerk

CITY OF UNALASKA
CORPORATE
SEAL
STATE OF ALASKA

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Jim Sharpe, Interim Finance Director
Through: Abner Hoage, Interim City Manager
Date: April 28, 2026
Re: Resolution 2024-22: A Resolution of the Unalaska City Council establishing the sum to be made available from the City of Unalaska to the Unalaska City School District for Fiscal Year 2027

SUMMARY: Unalaska City Code 2.98.090 states that the School Board shall submit the school budget to the City Council by April 1 each year. Within 30 days after receipt of the budget, the City Council must decide on the total to be made available from local sources for school purposes and provide the School Board notice of the amount to be made available. By submitting its budget on March 31, 2026, the school district met the requirements of code. Through Resolution 2026-22, Council will establish the level at which the City will fund the school district for Fiscal Year 2027.

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

BACKGROUND: Unalaska City School District (UCSD) is basing their Fiscal Year 2027 budget request on the Governor's proposed Base Student Allocation of $6,660 which represents a $700 increase per student from the prior three years' amount of $5,960.

DISCUSSION: The School District submitted their budget on March 31, 2026, and presented their budget to Council on April 13, 2026. Council must indicate the level at which it intends to fund the District by May 1, the 30-day deadline set out in Title 2. Therefore, Council should adopt a resolution indicating the rate (Minimum Required Local Contribution or Maximum Allowable Local Contribution) at which they plan to authorize funding. For several years, the School District has requested funding at the Maximum Allowable Contribution rate, plus additional funding. In the past, Council has approved UCSD's requests for the maximum allowed by the cap and for funding that falls outside of the cap. The School District's request is as follows:

Required Local Contribution (2.65 mills) -	$2,561,260
Additional Local Contribution (2.00 mills) -	1,933,026
Total Maximum Allowable Contribution -	$4,494,286
Special Funds Request:	
Community Schools -	$975,000
Food Service -	400,000
Student Activities -	260,000
PreSchool -	210,000
Total Special Funds Request -	$1,845,000
Total amount requested -	$6,339,286

ALTERNATIVES: The Council has four alternatives:

1. If Council wishes to fund the full request that includes $4,494,286 for the maximum contribution and $1,845,000 in funding outside the cap, for a total of $6,339,286. Resolution 2026-22 will be adopted as presented.

2. If Council wishes to fund only at the minimum required local contribution rate, Resolution 2026-22 must be amended to reflect the minimum required level of $2,561,260 in local funding.

3. If Council wishes to fund only the request for funding at the allowable maximum level, Resolution 2026-22 must be amended to reflect the maximum local contribution level of $4,494,286.

4. If Council wishes to fund the District's request at a level beyond the minimum required level but less than the maximum amount, Resolution 2026-22 must be amended to reflect that amount at which Council chooses to fund the district.

FINANCIAL IMPLICATIONS: The School District's Fiscal Year 2027 Maximum Local Contribution request is $4,494,286. The funding level requested for Fiscal Year 2027 (and shown in the resolution) includes separate appropriations for community schools, preschool, food services, and student activities. The additional funding that falls outside the cap totals $1,845,000.

LEGAL: Not applicable.

STAFF RECOMMENDATION: While the funding amount is a City Council decision, Staff recommends that Council adopt Resolution 2026-22 establishing USCD's funding level for Fiscal Year 2027.

PROPOSED MOTION: I move to adopt Resolution 2026-22.

CITY MANAGER COMMENTS: The School District's Fiscal Year 2027 budget request has been fully presented and discussed with Council. For many years, Council has funded UCSD at the maximum allowable local contribution and has provided additional targeted support for programs outside the cap. Resolution 2026-22 reflects that established approach and meets the requirements of Title 2 for setting the local funding level. Adoption as presented will allow the District to finalize its FY27 budget.

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

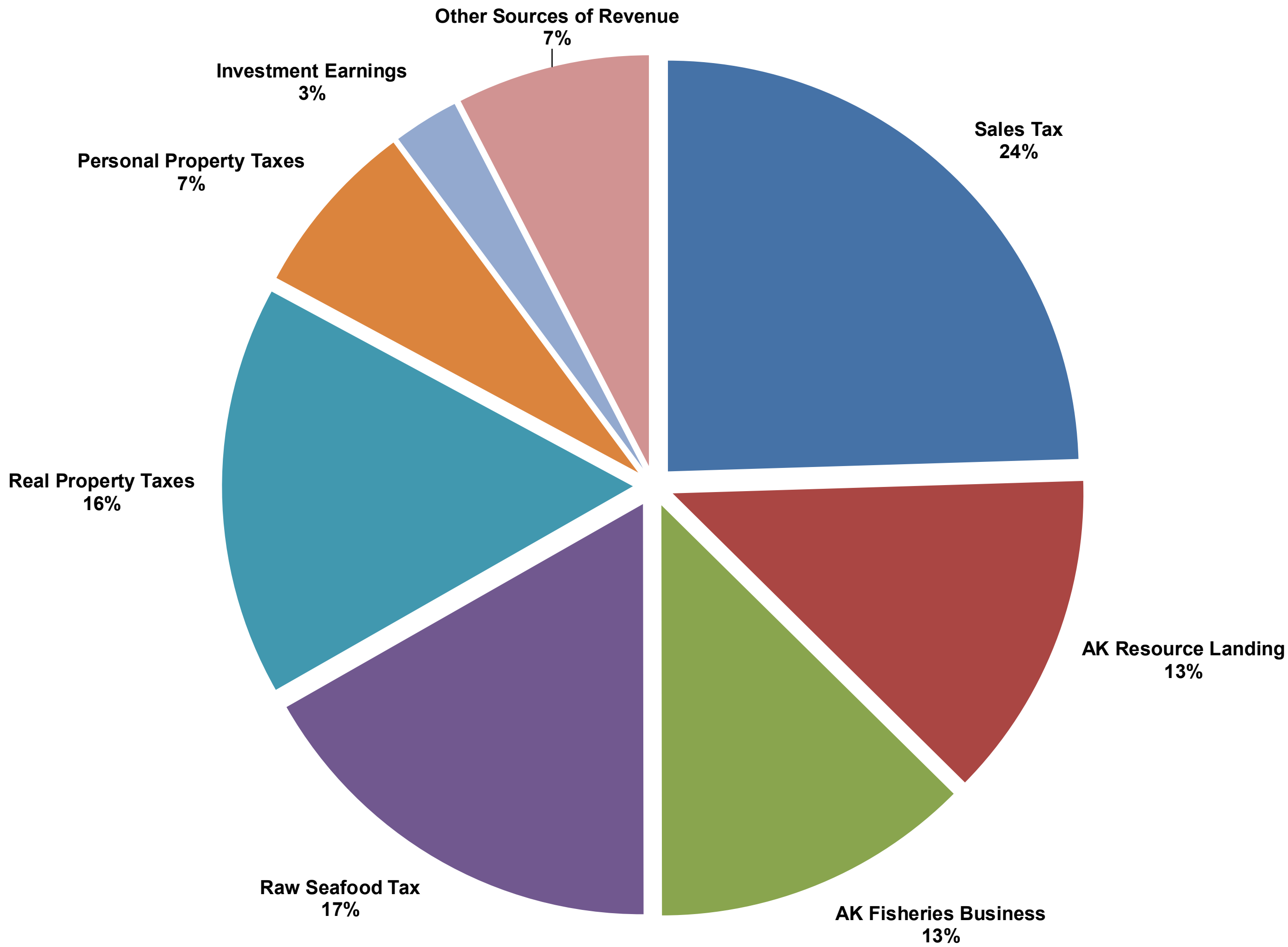
	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Other Expenses								
Education								
01029254 - 58600 School Support	5,495,242	5,996,810	6,243,965	6,243,965	6,243,965	6,339,286	1.53%	1.53%
Total Other Expenses	5,495,242	5,996,810	6,243,965	6,243,965	6,243,965	6,339,286	1.53%	1.53%
Total Education	5,495,242	5,996,810	6,243,965	6,243,965	6,243,965	6,339,286	1.53%	1.53%

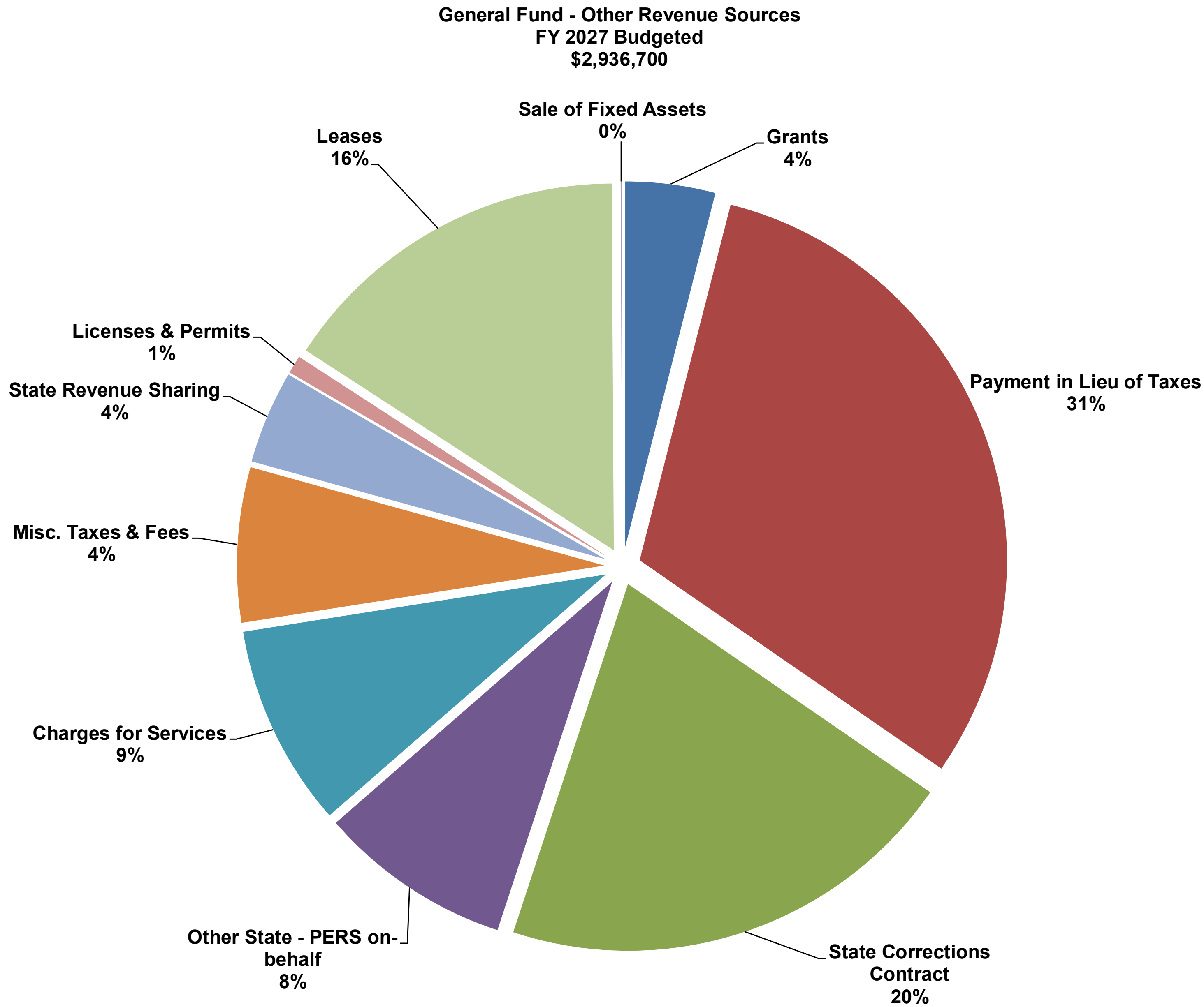
TRANSFERS IN / (OUT)

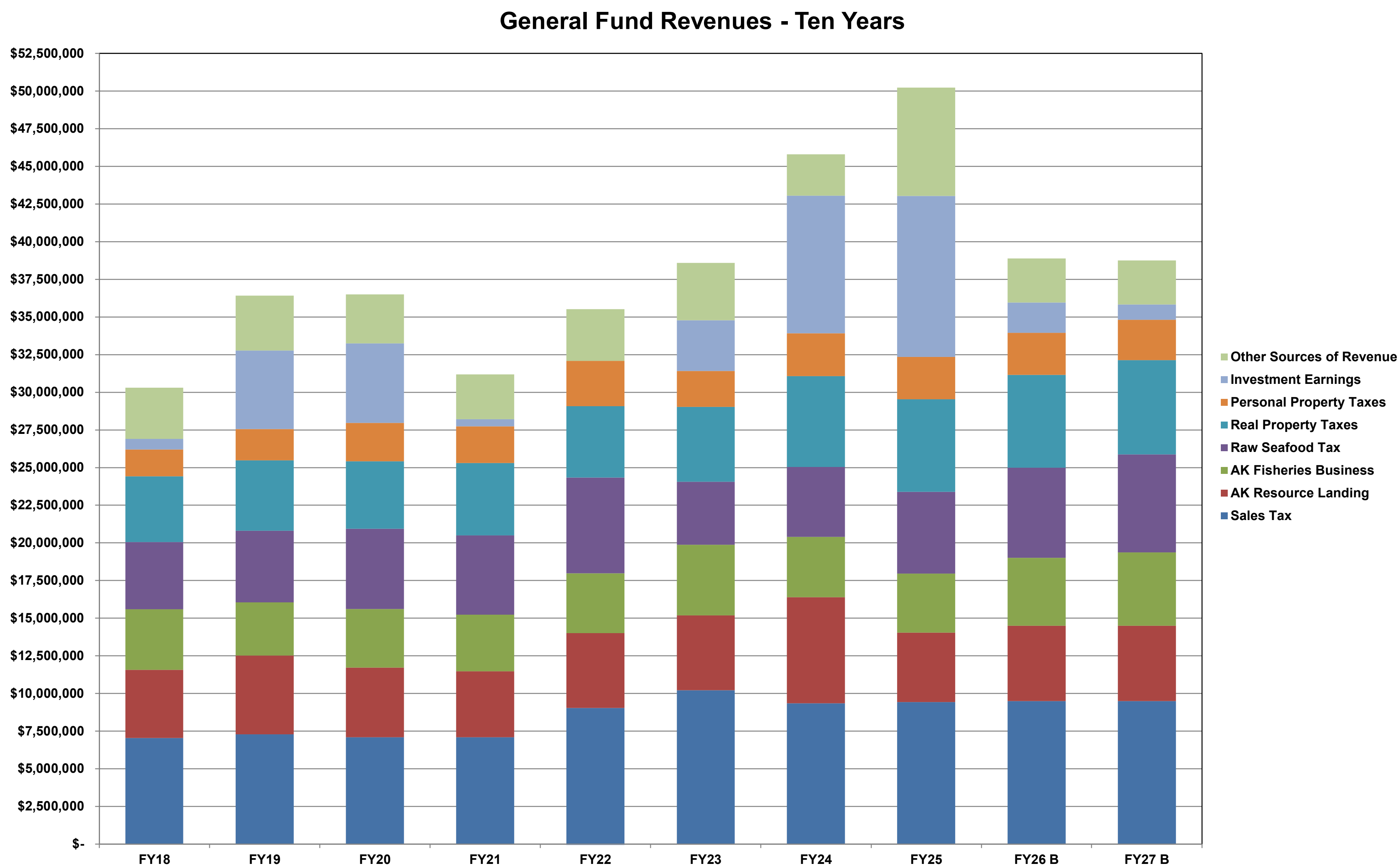
City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Adopted 05/26/2026

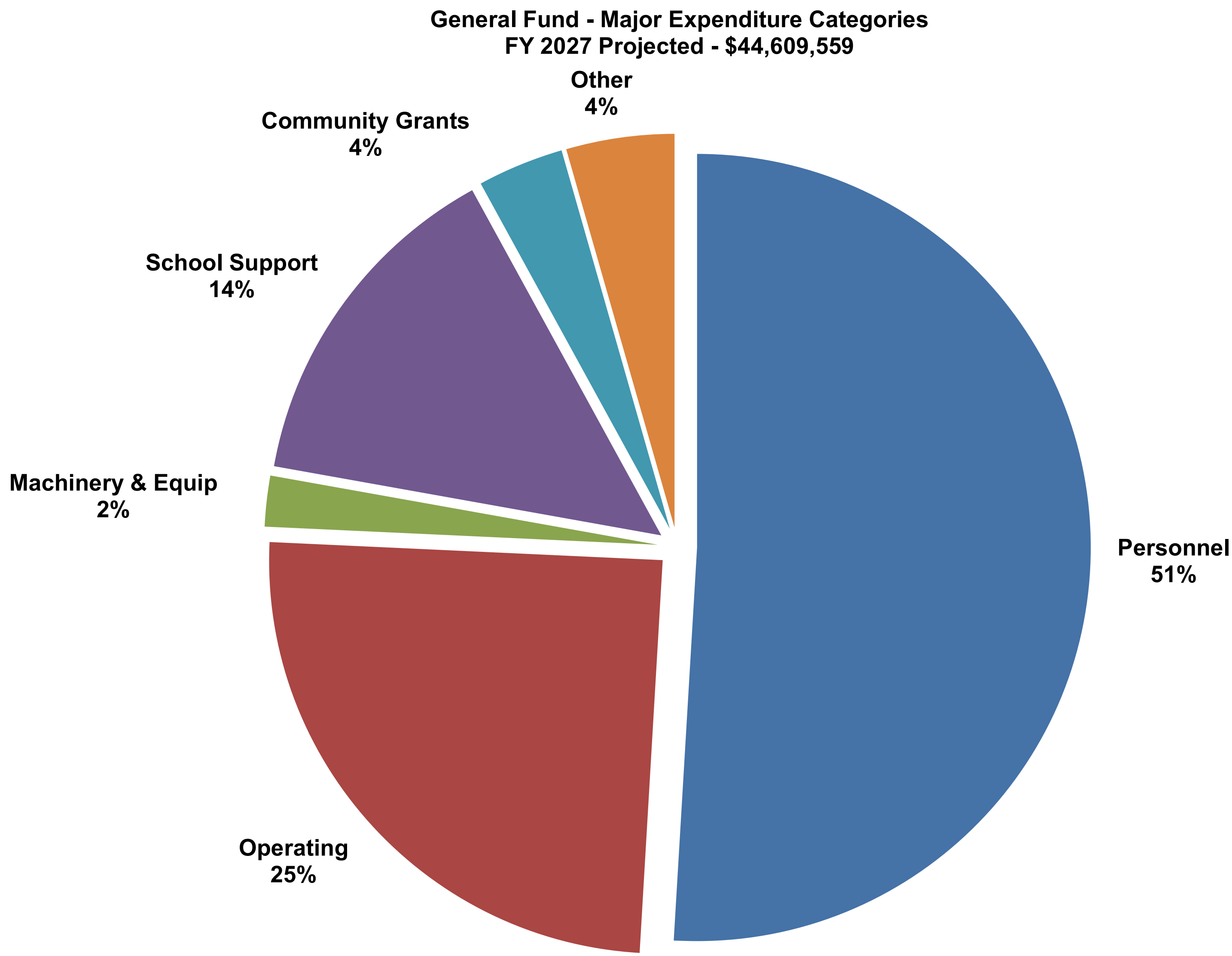
	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Transfers Out								
01029854 - 59920 Transfers To Govt Capt Project	141,922	707,270	2,890,000	8,997,262	7,997,262	2,277,563	(21.19%)	(74.69%)
01029854 - 59930 Transfers To Enterprise Oper	300,000	-	-	5,085,110	5,085,110	-	-	(100.00%)
01029854 - 59940 Transfers To Enterpr Capt Proj	252,224	-	3,242,070	3,756,570	3,756,570	-	(100.00%)	(100.00%)
Total Other Expenses	694,146	707,270	6,132,070	17,838,942	16,838,942	2,277,563	(62.86%)	(87.23%)
Total Transfers Out	694,146	707,270	6,132,070	17,838,942	16,838,942	2,277,563	(62.86%)	(87.23%)
Total General Fund Expenditures	29,526,949	34,354,327	45,070,587	59,032,215	50,884,575	44,609,559	(1.02%)	(24.43%)

General Fund - Major Revenue Sources
FY 2027 Projected
$38,761,700

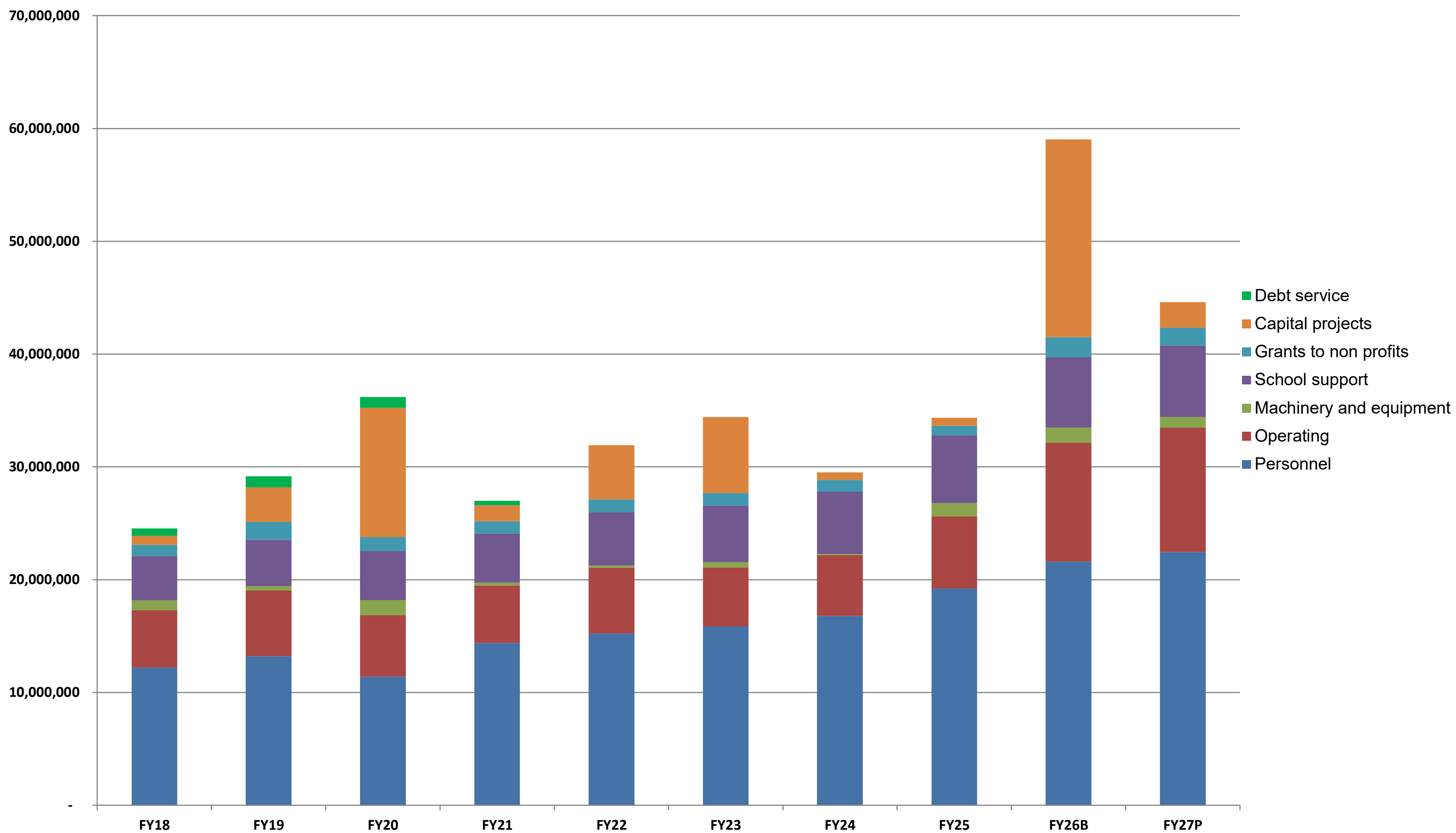



General Fund - Other Revenue Sources
FY 2027 Budgeted
$2,936,700
Sale of Fixed Assets
0%
Grants
4%
Leases
16%
Licenses & Permits
1%
State Revenue Sharing
4%
Payment in Lieu of Taxes
31%
Misc. Taxes & Fees
4%
Charges for Services
9%
Other State - PERS on-behalf
8%
State Corrections Contract
20%

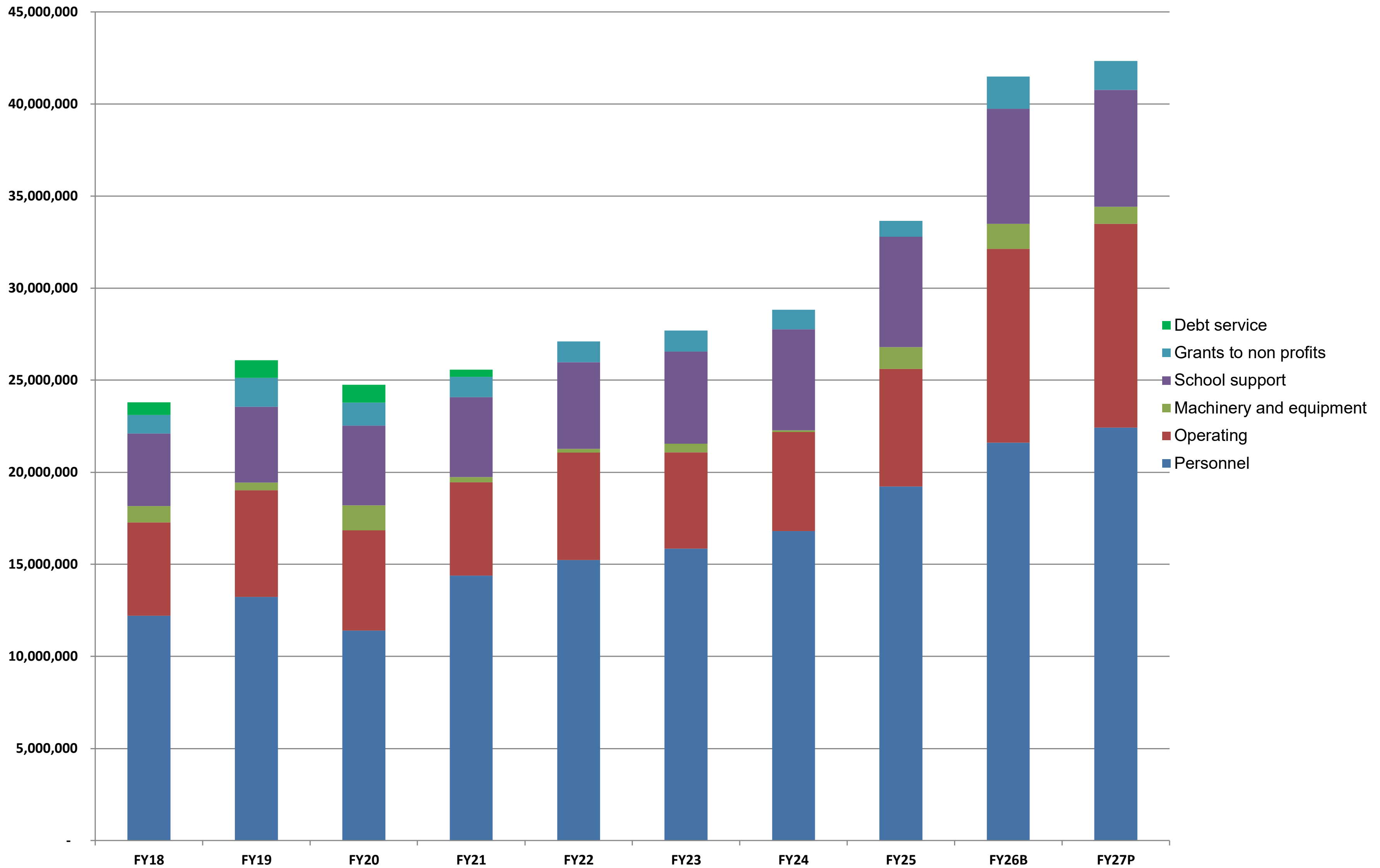

General Fund Revenues - Ten Years
$52,500,000
$50,000,000
$47,500,000
$45,000,000
$42,500,000
$40,000,000
$37,500,000
$35,000,000
$32,500,000
$30,000,000
$27,500,000
$25,000,000
$22,500,000
$20,000,000
$17,500,000
$15,000,000
$12,500,000
$10,000,000
$7,500,000
$5,000,000
$2,500,000
$-
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26 B
FY27 B
Other Sources of Revenue
Investment Earnings
Personal Property Taxes
Real Property Taxes
Raw Seafood Tax
AK Fisheries Business
AK Resource Landing
Sales Tax


General Fund - Major Expenditure Categories
FY 2027 Projected - $44,609,559
Other
4%
Community Grants
4%
School Support
14%
Machinery & Equip
2%
Personnel
51%
Operating
25%

General Fund Expenses Including Capital - Ten Years



General Fund Expenses Excluding Capital - Ten Years



SPECIAL REVENUE FUNDS

City of Unalaska
FY2027 Special Revenue Funds Budget Summary
Draft as of 7/1/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
1% Sales Tax								
REVENUES								
11010040 - 41310 1% Capital Sales tax	4,641,573	4,717,026	4,750,000	4,750,000	4,655,811	4,750,000	-	-
11029954 - 49900 Appropriated Fund Balance	-	-	2,054,908	2,054,908	-	9,835,590	378.64%	378.64%
Total Revenues	4,641,573	4,717,026	6,804,908	6,804,908	4,655,811	14,585,590	114.34%	114.34%
EXPENDITURES								
11029954 - 59920 Transfers To Govt Capt Project	3,154,344	2,215,043	-	-	(2,507,262)	10,172,150	-	-
11029954 - 59940 Transfers To Enterpr Capt Proj	5,892,406	(4,481,045)	6,804,908	6,804,908	6,804,908	4,413,440	(35.14%)	(35.14%)
Total Expenditures	9,046,750	(2,266,002)	6,804,908	6,804,908	4,297,646	14,585,590	114.34%	114.34%
1% Sales Tax Fund Net	(4,405,177)	6,983,028	-	-	358,165	-		

City of Unalaska
FY2027 Special Revenue Funds Budget Summary
Draft as of 7/1/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Bed Tax								
REVENUES								
12010040 - 41420 City Bed Tax	143,966	126,039	175,000	175,000	150,014	175,000	-	-
12010040 - 41942 City Bed Tax Penalty / Int	4,359	833	-	-	221	-	-	-
Total Revenues	148,325	126,872	175,000	175,000	150,235	175,000	-	-
EXPENDITURES								
12029154 - 58490 Unalaska CVB	210,000	-	73,094	73,094	73,094	92,756	26.90%	26.90%
Total Expenditures	210,000	-	73,094	73,094	73,094	92,756	26.90%	26.90%
Bed Tax Fund Net	(61,675)	126,872	101,906	101,906	77,141	82,244		

City of Unalaska
FY2027 Special Revenue Funds Budget Summary
Draft as of 7/1/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
E911 Enhancement								
REVENUES								
14011040 - 41425 E911 Enhancement Tax	79,740	120,766	75,000	75,000	101,530	75,000	-	-
Total Revenues	79,740	120,766	75,000	75,000	101,530	75,000	-	-
EXPENDITURES								
14021052 - 53300 Other Professional	-	-	5,000	5,000	-	35,000	600.00%	600.00%
14021052 - 55320 Network / Internet	4,618	2,100	2,100	2,100	2,170	2,100	-	-
14021052 - 56100 General Supplies	-	-	15,000	15,000	-	15,000	-	-
14021052 - 56150 Computer Hardware / Software	-	8,680	-	-	-	-	-	-
Total Expenditures	4,618	10,780	22,100	22,100	2,170	52,100	135.75%	135.75%
E911 Enhancement Fund Net	75,122	109,986	52,900	52,900	99,360	22,900		

City of Unalaska
FY2027 Special Revenue Funds Budget Summary
Draft as of 7/1/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Tobacco Tax								
REVENUES								
15010040 - 41430 Tobacco Tax	478,167	569,456	700,000	700,000	511,812	575,000	(17.86%)	(17.86%)
15010040 - 41943 Tobacco Tax Pen/Int	11,770	1,086	-	-	120	-	-	-
15010049 - 49900 Appropriated Fund Balance	-	-	-	-	-	7,794	-	-
Total Revenues	489,937	570,541	700,000	700,000	511,932	582,794	(16.74%)	(16.74%)
EXPENDITURES								
15029154 - 58410 IFHS Medical Programs	-	1,047,441	420,759	420,759	420,759	582,794	38.51%	38.51%
15029154 - 58420 IFHS Mental Health Programs	78,207	-	-	-	-	-	-	-
15029154 - 58481 APIA	78,207	130,000	-	-	-	-	-	-
Total Expenditures	156,414	1,177,441	420,759	420,759	420,759	582,794	38.51%	38.51%
Tobacco Tax Fund Net	333,523	(606,900)	279,241	279,241	91,173	-		

City of Unalaska
FY2027 Special Revenue Funds Budget Summary
Draft as of 7/1/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Sustainability								
REVENUES								
21010043 - 47110 Interest Revenue	-	-	-	400,000	579,798	1,200,000	-	200.00%
21010043 - 47120 Incr (Decr) FMV Investments	-	-	-	-	2,881,529	500,000	-	-
Total Revenues	-	-	-	400,000	3,461,328	1,700,000	-	325.00%
EXPENDITURES								
21020052 - 53220 Investment Management Svcs	-	-	-	70,000	45,682	144,000	-	105.71%
21020052 - 55904 Banking / Credit Card Fees	-	-	-	1,000	3,459	5,000	-	400.00%
Total Expenditures	-	-	-	71,000	49,140	149,000	-	109.86%
Sustainability Fund Net	-	-	-	329,000	3,412,187	1,551,000		

ELECTRIC UTILITY FUND

Electric Proprietary Fund: ***Electric Administration and Production*** (5002-405X; 415X)
Responsible Manager/Title: Erik Hernandez, Utilities Director

Mission Statement

The Mission of the Department of Public Utilities is to provide electric, solid waste, wastewater and water services that, within regulatory guidelines, meet or exceed our customers' needs and expectations for safety, quality and quantity; to provide these services at a competitive price and in a fair and equitable and environmentally responsible manner; and to provide opportunities for personal and professional development for employees at all levels of each Division.

Functions and Responsibilities

- Operates two diesel-generating plants with an installed capacity of 22.4 megawatts.
- Performs testing and monitoring for regulatory compliance and permitting requirements.
- Plans, carries out, and keeps records of preventative maintenance and repairs of generation equipment.
- Maintains a trained staff.

Departmental Goals

- To enhance the quality of life and promote economic development by ensuring that residents have a dependable source of electric power.
- To operate generation facilities safely, efficiently, and in compliance with our ADEC Title V permits.
- To protect the City's investment in power production plant and equipment through a comprehensive preventative maintenance and capital reinvestment program.
- Evaluate and pursue opportunities for alternative and renewable energy resources where technically and economically feasible.
- To continue collaboration with major customers and stakeholders to support community growth.

Electric Proprietary Fund: ***Electric Line Repair & Maintenance*** (5002-425X)
Responsible Manager/Title: Erik Hernandez, Acting Public Utilities Director

Mission Statement

The Mission of the Department of Public Utilities is to provide electric, solid waste, wastewater and water services that, within regulatory guidelines, meet or exceed our customers' needs and expectations for safety, quality and quantity; to provide these services at a competitive price and in a fair and equitable and environmentally responsible manner; and to provide opportunities for personal and professional development for employees at all levels of each Division.

Functions and Responsibilities

- Repairs and maintains electrical distribution equipment within the City grid.
- Supports the planning, design, construction and inspection of electric utility capital improvement projects.
- Installs, maintains, tests, and reads electric metering equipment and performs service connections and disconnections
- Ensures compliance with applicable safety standards, codes, and utility operating procedures.

Departmental Goals

- To enhance the quality of life and promote economic development by ensuring that residents have a dependable source of electric power.
- To perform all duties in compliance with the National Electrical Safety Code, City ordinances, and other industry standards.
- To protect the City's investment in electric distribution infrastructure through a comprehensive preventative maintenance and capital reinvestment program.
- Develop and maintain a highly trained staff capable of safely responding to routine operations, emergencies, and major outage events.

City of Unalaska
FY2027 Electric Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Revenues								
Intergovernmental	21,756	140,799	101,029	104,036	-	104,036	2.98%	-
Charges for Services	18,666,004	13,996,346	19,422,200	19,422,200	14,459,272	16,651,000	(14.27%)	(14.27%)
Total Revenues	18,687,760	14,137,145	19,523,229	19,526,236	14,459,272	16,755,036	(14.18%)	(14.19%)
Operating Expenditures (excl depr.)								
Utility Administration	1,143,498	1,608,318	1,645,612	1,662,709	1,309,258	1,606,269	(2.39%)	(3.39%)
Electric Production	12,032,471	10,295,070	12,177,747	12,256,711	11,755,439	12,223,988	0.38%	(0.27%)
Electric Line Repair & Maint	1,667,052	1,965,081	2,427,744	2,484,974	1,869,015	2,292,755	(5.56%)	(7.74%)
Veh & Equip Maintenance	32,681	34,762	163,511	166,591	59,105	85,217	(47.88%)	(48.85%)
Facilities Maintenance	64,186	66,731	158,474	177,193	86,123	195,369	23.28%	10.26%
Total Operating Expend. (excl depr.)	14,939,887	13,969,962	16,573,088	16,748,179	15,078,940	16,403,598	(1.02%)	(2.06%)
Operating profit - cash basis	**3,747,873**	**167,183**	**2,950,141**	**2,778,057**	**(619,668)**	**351,438**		
Depreciation	3,152,035	3,133,869	3,275,390	3,275,390	2,804,297	2,712,406	(17.19%)	(17.19%)
Total Operating profit - accrual basis	**595,838**	**(2,966,686)**	**(325,249)**	**(497,333)**	**(3,423,966)**	**(2,360,968)**		
Non-operating items								
Allocations IN-Debit	(157,116)	(157,116)	(157,116)	(157,116)	(144,023)	(157,116)	-	-
Interest Expense	(631,344)	(121,153)	(662,575)	(662,575)	(740,463)	(578,750)	(12.65%)	(12.65%)
Issuance Costs	-	(164,442)	-	-	-	-	-	-
Capital Project Transfers	(1,187,981)	(999,591)	(3,491,250)	(3,491,250)	(3,491,250)	(1,080,000)	(69.07%)	(69.07%)
Total Non-Operating Items	(1,976,441)	(1,442,303)	(4,310,941)	(4,310,941)	(4,375,736)	(1,815,866)	(57.88%)	(57.88%)
Net Profit (Loss)	(1,380,603)	(4,408,989)	(4,636,190)	(4,808,274)	(7,799,701)	(4,176,834)		
Appropriation of Net Assets	-	-	4,636,190	4,725,732	-	4,176,834		
Electric Proprietary Fund Net	(1,380,603)	(4,408,989)	-	(82,542)	(7,799,701)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Adopted Budget	% of Fund
Expenditures						
Utility Administration	996,806	590,854	18,609	3,448,272	5,054,541	24.15%
Electric Production	1,989,748	10,234,240	-	-	12,223,988	58.40%
Electric Line Repair & Maint	1,300,465	992,290	-	-	2,292,755	10.95%
Veh & Equip Maintenance	63,217	22,000		-	85,217	0.41%
Facilities Maintenance	79,869	115,500		-	195,369	0.93%
Total Operating Expenditures	4,430,105	11,954,884	18,609	3,448,272	19,851,870	
Transfers Out				1,080,000	1,080,000	5.16%
	-	-	-	1,080,000	1,080,000	

City of Unalaska
FY2027 Electric Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Intergovernmental								
50015041 - 42355 PERS Nonemployer Contributions	21,756	140,799	101,029	104,036	-	104,036	2.98%	-
Total Intergovernmental	21,756	140,799	101,029	104,036	-	104,036	2.98%	-
Charges for Services								
50015042 - 44110 Residential Elec Consumption	661,435	686,979	1,058,900	1,058,900	489,944	646,700	(38.93%)	(38.93%)
50015042 - 44111 Residential COPA	966,377	731,811	902,600	902,600	926,220	1,023,800	13.43%	13.43%
50015042 - 44120 Small Gen Serv Consumption	688,978	626,912	803,400	803,400	538,053	748,300	(6.86%)	(6.86%)
50015042 - 44121 Small Gen Serv COPA	896,917	629,716	781,600	781,600	753,860	862,500	10.35%	10.35%
50015042 - 44130 Large Gen Serv Consumption	747,132	777,784	1,005,300	1,005,300	661,566	894,600	(11.01%)	(11.01%)
50015042 - 44131 Large Gen Serv Demand	31,517	-	90,000	90,000	-	88,400	(1.78%)	(1.78%)
50015042 - 44132 Large Gen Serv Power Factor	6,648	6,273	6,500	6,500	5,749	6,700	3.08%	3.08%
50015042 - 44133 Large Gen Serv COPA	1,160,705	863,184	1,105,900	1,105,900	1,068,782	1,220,000	10.32%	10.32%
50015042 - 44140 Industrial Serv Consumption	4,720,798	4,041,367	5,260,000	5,260,000	3,505,093	3,561,100	(32.30%)	(32.30%)
50015042 - 44141 Industrial Serv Demand	291,119	-	691,900	691,900	-	648,200	(6.32%)	(6.32%)
50015042 - 44142 Industrial Serv Power Factor	25,232	23,904	23,100	23,100	21,394	23,100	-	-
50015042 - 44143 Industrial Serv COPA	7,336,769	4,635,247	6,632,500	6,632,500	5,226,662	5,825,900	(12.16%)	(12.16%)
50015042 - 44150 Street Lights	46,040	45,639	90,100	90,100	41,075	99,500	10.43%	10.43%
50015042 - 44160 PCE Assistance	961,069	829,836	946,000	946,000	1,167,307	950,000	0.42%	0.42%
50015042 - 44170 Other Services	5,498	1,207	9,000	9,000	2,333	19,500	116.67%	116.67%
50015042 - 44180 Late Fees	9,030	6,632	15,400	15,400	20,518	7,700	(50.00%)	(50.00%)
50015042 - 47110 Interest Revenue	110,741	89,855	-	-	30,718	25,000	-	-
Total Charges for Services	18,666,004	13,996,346	19,422,200	19,422,200	14,459,272	16,651,000	(14.27%)	(14.27%)
Non-recurring Revenues								
50015049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	4,636,190	4,725,732	-	4,176,834	(9.91%)	(11.62%)
Total Non-recurring Revenues	-	-	4,636,190	4,725,732	-	4,176,834	(9.91%)	(11.62%)
Electric Fund Total Revenues	18,687,760	14,137,145	24,159,419	24,251,968	14,459,272	20,931,870	(13.36%)	(13.69%)

City of Unalaska
FY2027 Electric Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Utility Administration								
50024051 - 51100 Salaries and Wages	415,823	494,161	570,157	572,890	523,724	573,785	0.64%	0.16%
50024051 - 51200 Temporary Employees	4,574	641	5,940	5,940	4,494	17,040	186.87%	186.87%
50024051 - 51300 Overtime	1,407	939	2,179	2,179	2,564	2,255	3.49%	3.49%
50024051 - 52100 Health Insurance Benefit	141,641	153,253	182,290	180,768	161,334	202,471	11.07%	12.01%
50024051 - 52200 FICA & Medicare Emplr Match	31,835	37,842	43,837	44,043	40,239	45,016	2.69%	2.21%
50024051 - 52300 PERS Employer Contribution	29,989	197,476	155,342	153,074	102,849	145,549	(6.30%)	(4.92%)
50024051 - 52400 Unemployment Insurance	2,194	2,190	2,479	2,458	2,517	2,573	3.79%	4.68%
50024051 - 52500 Workers Compensation	6,480	6,495	7,534	7,534	6,301	7,671	1.82%	1.82%
50024051 - 52900 Other Employee Benefits	631	572	845	845	612	446	(47.22%)	(47.22%)
Total Personnel Expenses	634,573	893,569	970,603	969,731	844,635	996,806	2.70%	2.79%
50024052 - 53230 Legal Services	110	3,487	2,500	2,500	2,366	3,500	40.00%	40.00%
50024052 - 53240 Engineering/Architectural Svs	206	-	5,000	5,000	-	5,000	-	-
50024052 - 53260 Training Services	184	200	2,000	2,000	75	1,000	(50.00%)	(50.00%)
50024052 - 53264 Education Reimbursement	-	-	1,500	1,500	-	1,500	-	-
50024052 - 53300 Other Professional Svs	39,264	211,430	66,000	82,818	47,944	50,000	(24.24%)	(39.63%)
50024052 - 53410 Software / Hardware Support	42,634	32,888	42,300	43,218	43,910	63,960	51.20%	47.99%
50024052 - 54110 Water / Sewerage	1,089	1,212	1,500	1,500	1,330	1,500	-	-
50024052 - 54210 Solid Waste	3,416	2,224	3,900	3,900	5,374	3,900	-	-
50024052 - 54230 Custodial Services/Supplies	5,962	6,369	6,500	6,733	9,035	7,000	7.69%	3.97%
50024052 - 54300 Repair/Maintenance Services	1,205	813	1,000	1,000	304	1,000	-	-
50024052 - 55200 General Insurance	292,581	325,017	385,829	385,829	229,117	309,754	(19.72%)	(19.72%)
50024052 - 55310 Telephone / Fax/TV	1,369	1,434	4,500	4,500	1,555	4,500	-	-
50024052 - 55320 Network / Internet	23,419	22,730	23,520	23,520	22,704	23,720	0.85%	0.85%
50024052 - 55901 Advertising	-	-	1,000	1,000	263	250	(75.00%)	(75.00%)
50024052 - 55903 Travel and Related Costs	5,378	675	6,000	6,000	5,326	3,000	(50.00%)	(50.00%)
50024052 - 55904 Banking / Credit Card Fees	35,593	32,664	30,000	30,000	29,292	35,000	16.67%	16.67%
50024052 - 55905 Postal Services	1,759	2,650	2,000	2,000	2,650	2,500	25.00%	25.00%
50024052 - 55906 Membership Dues	11,262	11,016	12,250	12,250	11,408	12,250	-	-
50024052 - 55908 Employee Moving Costs	-	-	7,000	7,000	-	1,750	(75.00%)	(75.00%)
50024052 - 56100 General Supplies	409	75	500	500	34	250	(50.00%)	(50.00%)
50024052 - 56101 Safety Related Items	-	36	-	-	-	250	-	-
50024052 - 56120 Office Supplies	1,284	359	1,800	1,800	2,251	1,500	(16.67%)	(16.67%)
50024052 - 56150 Computer Hardware / Software	13,107	35,428	38,210	38,210	24,047	29,870	(21.83%)	(21.83%)
50024052 - 56160 Uniforms	-	-	500	500	287	250	(50.00%)	(50.00%)
50024052 - 56220 Electricity	13,666	10,943	15,000	15,000	8,877	12,000	(20.00%)	(20.00%)
50024052 - 56230 Propane	-	22	-	-	-	100	-	-
50024052 - 56240 Heating Oil	12,810	10,689	9,250	9,250	14,002	12,000	29.73%	29.73%
50024052 - 56260 Gasoline for Vehicles	331	306	500	500	239	600	20.00%	20.00%
50024052 - 56320 Business Meals	178	219	500	500	-	500	-	-
50024052 - 56330 Food/Bev/Related Emp Apprctn	1,780	1,863	4,000	4,000	2,231	2,000	(50.00%)	(50.00%)
50024052 - 56400 Books and Periodicals	(72)	-	450	450	-	450	-	-
Total Operating Expenses	508,925	714,750	675,009	692,978	464,623	590,854	(12.47%)	(14.74%)
50024053 - 57400 Machinery and Equipment	-	-	-	-	-	18,609	-	-
Total Capital Outlay	-	-	-	-	-	18,609	-	-
50024054 - 58100 Depreciation	3,152,035	3,133,869	3,275,390	3,275,390	2,804,297	2,712,406	(17.19%)	(17.19%)
50024054 - 58910 Allocations IN-Debit	157,116	157,116	157,116	157,116	144,023	157,116	-	-
50024054 - 59100 Interest Expense	631,344	121,153	662,575	662,575	740,463	578,750	(12.65%)	(12.65%)

City of Unalaska
FY2027 Electric Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
50024054 - 59400 Issuance Costs	-	164,442	-	-	-	-	-	-
Total Other Expenses	3,940,495	3,576,580	4,095,081	4,095,081	3,688,783	3,448,272	(15.79%)	(15.79%)
Total Utility Administration	5,083,993	5,184,898	5,740,693	5,757,790	4,998,042	5,054,541	(11.95%)	(12.21%)

City of Unalaska
FY2027 Electric Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Electric Production								
50024151 - 51100 Salaries and Wages	841,910	928,499	1,043,156	1,083,600	1,053,479	1,096,038	5.07%	1.15%
50024151 - 51200 Temporary Employees	-	-	-	-	41	-	-	-
50024151 - 51300 Overtime	63,477	121,863	50,000	50,000	78,866	50,000	-	-
50024151 - 52100 Health Insurance Benefit	242,034	297,749	363,454	363,454	333,929	407,069	12.00%	12.00%
50024151 - 52200 FICA & Medicare Emplr Match	69,546	80,327	83,627	86,721	86,604	87,672	4.84%	1.10%
50024151 - 52300 PERS Employer Contribution	66,357	446,269	297,556	302,628	221,907	312,352	4.97%	3.21%
50024151 - 52400 Unemployment Insurance	4,280	4,485	4,937	4,937	5,050	5,176	4.84%	4.84%
50024151 - 52500 Workers Compensation	15,317	16,273	25,645	25,645	16,883	26,112	1.82%	1.82%
50024151 - 52900 Other Employee Benefits	2,966	5,304	6,472	6,472	4,432	5,329	(17.66%)	(17.66%)
Total Personnel Expenses	1,305,887	1,900,769	1,874,847	1,923,457	1,801,192	1,989,748	6.13%	3.45%
50024152 - 53240 Engineering/Architectural Svs	6,350	-	2,500	2,500	-	2,500	-	-
50024152 - 53260 Training Services	9,732	18,094	14,200	14,200	9,126	18,000	26.76%	26.76%
50024152 - 53264 Education Reimbursement	-	-	8,000	8,000	-	8,000	-	-
50024152 - 53300 Other Professional Svs	76,667	139,825	78,000	99,056	427,718	50,000	(35.90%)	(49.52%)
50024152 - 53410 Software / Hardware Support	1,282	1,282	6,400	6,400	1,346	6,440	0.63%	0.63%
50024152 - 53420 Sampling / Testing	2,286	6,920	9,000	9,450	1,297	9,000	-	(4.76%)
50024152 - 53490 Other Technical Services	-	-	5,000	5,000	-	5,000	-	-
50024152 - 54110 Water / Sewerage	876	1,124	1,800	1,800	1,212	1,800	-	-
50024152 - 54210 Solid Waste	12,498	4,631	5,000	5,000	8,002	5,000	-	-
50024152 - 54230 Custodial Services/Supplies	9,600	9,600	-	-	-	-	-	-
50024152 - 54300 Repair/Maintenance Services	35,677	210,847	155,000	157,800	131,002	155,000	-	(1.77%)
50024152 - 55310 Telephone / Fax/TV	5,101	4,722	9,000	9,000	4,926	5,000	(44.44%)	(44.44%)
50024152 - 55330 Radio	-	-	1,500	1,500	-	1,500	-	-
50024152 - 55903 Travel and Related Costs	3,552	2,690	10,000	10,000	2,591	7,000	(30.00%)	(30.00%)
50024152 - 55907 Permit Fees	61,885	65,807	75,000	75,000	58,226	70,000	(6.67%)	(6.67%)
50024152 - 55908 Employee Moving Costs	-	416	-	-	-	-	-	-
50024152 - 56100 General Supplies	401,413	252,244	395,000	401,048	177,382	365,000	(7.59%)	(8.99%)
50024152 - 56101 Safety Related Items	2,477	1,114	5,000	5,000	1,830	5,000	-	-
50024152 - 56120 Office Supplies	163	108	3,000	3,000	428	1,000	(66.67%)	(66.67%)
50024152 - 56150 Computer Hardware / Software	13,384	9,576	16,000	16,000	25,550	16,000	-	-
50024152 - 56160 Uniforms	776	-	1,000	1,000	189	1,000	-	-
50024152 - 56230 Propane	193	438	500	500	296	500	-	-
50024152 - 56240 Heating Oil	14,239	6,652	-	-	-	-	-	-
50024152 - 56260 Gasoline for Vehicles	387	255	1,000	1,000	360	500	(50.00%)	(50.00%)
50024152 - 56330 Food/Bev/Related Emp Apprctn	634	518	1,000	1,000	-	1,000	-	-
50024152 - 56500 Generator Fuel - Diesel	10,067,412	7,657,438	9,500,000	9,500,000	9,102,765	9,500,000	-	-
Total Operating Expenses	10,726,584	8,394,301	10,302,900	10,333,254	9,954,247	10,234,240	(0.67%)	(0.96%)
Total Electric Production	12,032,471	10,295,070	12,177,747	12,256,711	11,755,439	12,223,988	0.38%	(0.27%)

City of Unalaska
FY2027 Electric Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Electric Line Repair & Maint								
50024251 - 51100 Salaries and Wages	75,330	59,765	737,540	228,328	194,120	772,050	4.68%	238.13%
50024251 - 51200 Temporary Employees	-	-	-	-	34	-	-	-
50024251 - 51300 Overtime	4,083	3,352	22,500	12,500	6,510	35,000	55.56%	180.00%
50024251 - 52100 Health Insurance Benefit	25,866	22,343	169,358	49,358	42,035	189,681	12.00%	284.30%
50024251 - 52200 FICA & Medicare Emplr Match	6,071	4,828	53,983	20,968	15,351	56,234	4.17%	168.19%
50024251 - 52300 PERS Employer Contribution	4,042	26,783	211,931	61,106	41,338	224,620	5.99%	267.59%
50024251 - 52400 Unemployment Insurance	266	288	2,301	2,301	1,091	2,412	4.82%	4.82%
50024251 - 52500 Workers Compensation	1,274	957	17,663	17,663	2,619	17,985	1.82%	1.82%
50024251 - 52900 Other Employee Benefits	196	245	3,118	3,118	489	2,483	(20.37%)	(20.37%)
Total Personnel Expenses	117,128	118,561	1,218,394	395,342	303,587	1,300,465	6.74%	228.95%
50024252 - 53240 Engineering/Architectural Svs	-	675	6,000	6,000	-	6,000	-	-
50024252 - 53260 Training Services	-	-	3,100	3,100	-	3,100	-	-
50024252 - 53300 Other Professional Svs	1,347,434	1,661,855	750,000	1,611,373	1,279,321	600,000	(20.00%)	(62.76%)
50024252 - 53410 Software / Hardware Support	1,282	1,282	2,900	2,900	1,975	2,940	1.38%	1.38%
50024252 - 53420 Sampling / Testing	-	1,852	6,500	10,685	1,485	10,000	53.85%	(6.41%)
50024252 - 54210 Solid Waste	5,240	12,745	10,000	10,000	33,410	12,000	20.00%	20.00%
50024252 - 54300 Repair/Maintenance Services	169	9,429	10,000	10,000	2,958	10,000	-	-
50024252 - 54420 Equipment Rental	-	-	15,000	15,000	-	3,000	(80.00%)	(80.00%)
50024252 - 54500 Construction Services	-	-	5,000	5,000	-	5,000	-	-
50024252 - 55310 Telephone / Fax/TV	8,121	4,559	10,000	10,000	4,507	6,000	(40.00%)	(40.00%)
50024252 - 55330 Radio	-	-	2,500	2,500	-	1,000	(60.00%)	(60.00%)
50024252 - 55901 Advertising	-	-	500	500	-	250	(50.00%)	(50.00%)
50024252 - 55903 Travel and Related Costs	-	7,531	6,500	6,500	3,723	5,500	(15.38%)	(15.38%)
50024252 - 55907 Permit Fees	-	-	-	-	600	-	-	-
50024252 - 55908 Employee Moving Costs	-	-	7,000	7,000	7,000	7,000	-	-
50024252 - 56100 General Supplies	161,092	124,238	275,000	284,324	197,853	275,000	-	(3.28%)
50024252 - 56101 Safety Related Items	5,071	4,341	4,000	4,000	4,534	6,500	62.50%	62.50%
50024252 - 56110 Sand / Gravel / Rock	9,597	7,709	15,000	15,000	11,041	15,000	-	-
50024252 - 56120 Office Supplies	125	-	250	250	-	200	(20.00%)	(20.00%)
50024252 - 56150 Computer Hardware / Software	1,681	-	12,600	12,600	5,715	6,000	(52.38%)	(52.38%)
50024252 - 56160 Uniforms	1,156	-	2,500	2,500	1,825	2,500	-	-
50024252 - 56220 Electricity	1,064	909	1,200	1,200	688	1,100	(8.33%)	(8.33%)
50024252 - 56230 Propane	50	155	400	400	-	200	(50.00%)	(50.00%)
50024252 - 56260 Gasoline for Vehicles	6,552	7,130	8,500	8,500	7,170	9,000	5.88%	5.88%
50024252 - 56270 Diesel for Equipment	1,261	1,905	4,000	4,000	1,461	4,000	-	-
50024252 - 56330 Food/Bev/Related Emp Apprctn	27	206	400	400	163	500	25.00%	25.00%
50024252 - 56400 Books and Periodicals	-	-	500	500	-	500	-	-
Total Operating Expenses	1,549,924	1,846,519	1,159,350	2,034,232	1,565,429	992,290	(14.41%)	(51.22%)
50024253 - 57400 Machinery and Equipment	-	-	50,000	55,400	-	-	(100.00%)	(100.00%)
Total Capital Outlay	-	-	50,000	55,400	-	-	(100.00%)	(100.00%)
Total Electric Line Repair & Maint	1,667,052	1,965,081	2,427,744	2,484,974	1,869,015	2,292,755	(5.56%)	(7.74%)

City of Unalaska
FY2027 Electric Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Transfers Out								
50029854 - 59940 Transfers To Enterpr Capt Proj	1,187,981	999,591	3,491,250	3,491,250	3,491,250	1,080,000	(69.07%)	(69.07%)
Total Other Expenses	1,187,981	999,591	3,491,250	3,491,250	3,491,250	1,080,000	(69.07%)	(69.07%)
Total Transfers Out	1,187,981	999,591	3,491,250	3,491,250	3,491,250	1,080,000	(69.07%)	(69.07%)

City of Unalaska
FY2027 Electric Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Veh & Equip Maintenance								
50022851 - 51100 Salaries and Wages	16,333	14,433	34,349	36,947	22,875	35,775	4.15%	(3.17%)
50022851 - 51300 Overtime	-	-	960	960	3,896	1,055	9.90%	9.90%
50022851 - 52100 Health Insurance Benefit	6,663	4,129	10,962	10,962	7,251	12,276	11.99%	11.99%
50022851 - 52200 FICA & Medicare Emplr Match	1,250	1,104	2,699	2,900	2,048	2,812	4.19%	(3.03%)
50022851 - 52300 PERS Employer Contribution	1,164	5,900	9,506	9,787	4,219	10,227	7.58%	4.50%
50022851 - 52400 Unemployment Insurance	75	61	150	150	98	166	10.67%	10.67%
50022851 - 52500 Workers Compensation	422	347	723	723	546	737	1.94%	1.94%
50022851 - 52900 Other Employee Benefits	46	33	162	162	68	169	4.32%	4.32%
Total Personnel Expenses	25,951	26,006	59,511	62,591	41,000	63,217	6.23%	1.00%
50022852 - 54300 Repair/Maintenance Services	-	-	92,000	92,000	-	10,000	(89.13%)	(89.13%)
50022852 - 56100 General Supplies	5	3	500	500	5,217	500	-	-
50022852 - 56130 Machinery / Vehicle Parts	6,724	8,753	11,500	11,500	12,887	11,500	-	-
Total Operating Expenses	6,729	8,756	104,000	104,000	18,105	22,000	(78.85%)	(78.85%)
Total Veh & Equip Maintenance	32,681	34,762	163,511	166,591	59,105	85,217	(47.88%)	(48.85%)

City of Unalaska
FY2027 Electric Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Facilities Maintenance								
50022951 - 51100 Salaries and Wages	30,916	29,816	52,249	55,176	35,024	49,192	(5.85%)	(10.85%)
50022951 - 51200 Temporary Employees	263	-	-	-	-	-	-	-
50022951 - 51300 Overtime	142	357	1,903	1,903	585	2,027	6.52%	6.52%
50022951 - 52100 Health Insurance Benefit	10,116	11,278	18,468	18,468	10,949	18,482	0.08%	0.08%
50022951 - 52200 FICA & Medicare Emplr Match	2,396	2,308	4,143	4,367	2,724	3,915	(5.50%)	(10.35%)
50022951 - 52300 PERS Employer Contribution	2,167	12,202	14,482	14,741	6,975	4,663	(67.80%)	(68.37%)
50022951 - 52400 Unemployment Insurance	155	142	251	251	154	268	6.77%	6.77%
50022951 - 52500 Workers Compensation	866	789	1,209	1,209	882	1,231	1.82%	1.82%
50022951 - 52900 Other Employee Benefits	99	92	269	269	105	91	(66.17%)	(66.17%)
Total Personnel Expenses	47,121	56,983	92,974	96,384	57,399	79,869	(14.10%)	(17.13%)
50022952 - 53300 Other Professional	4,791	3,263	5,000	13,444	13,958	5,000	-	(62.81%)
50022952 - 54300 Repair/Maintenance Services	1,215	2,571	40,500	47,365	6,872	90,500	123.46%	91.07%
50022952 - 54500 Construction Services	-	-	5,000	5,000	-	5,000	-	-
50022952 - 56100 General Supplies	370	-	4,000	4,000	869	4,000	-	-
50022952 - 56101 Safety Related Items	-	-	1,000	1,000	-	1,000	-	-
50022952 - 56140 Facility Maintenance Supplies	10,688	3,914	10,000	10,000	7,025	10,000	-	-
Total Operating Expenses	17,064	9,748	65,500	80,809	28,724	115,500	76.34%	42.93%
Total Facilities Maintenance	64,186	66,731	158,474	177,193	86,123	195,369	23.28%	10.26%

WATER UTILITY FUND

Water Proprietary Fund: ***Administration and Operations*** (5102-405X; 435X)
Responsible Manager/Title: Erik Hernandez, Utilities Director

Mission Statement

The Mission of the Department of Public Utilities is to provide electric, solid waste, wastewater and water services that, within regulatory guidelines, meet or exceed our customers' needs and expectations for safety, quality and quantity; to provide these services at a competitive price and in a fair and equitable and environmentally responsible manner; and to provide opportunities for personal and professional development for employees at all levels of each Division.

Functions and Responsibilities

- Operates and maintains the public water system, including treatment facilities, reservoirs, wells, distribution infrastructure, and hydrants.
- Conducts water quality monitoring, testing, reporting and compliance activities required by state and federal regulations.
- Responds to water service interruptions, leaks, water quality concerns, and customer service requests.
- Maintains a trained, certified staff.

Departmental Goals

- To protect public health by providing a safe reliable, and high-quality drinking water supply.
- To operate water facilities in compliance with all applicable drinking water regulatory requirements.
- To maintain adequate water supply, storage, and distribution capacity to meet current and future community needs.
- To provide excellent customer service with a helpful, knowledgeable staff.

City of Unalaska
FY2027 Water Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Water Proprietary								
Revenues								
Intergovernmental	10,476	60,472	44,948	94,720	50,000	44,950	-	(52.54%)
Charges for Services	2,505,394	2,937,374	2,652,100	2,652,100	3,447,758	3,645,900	37.47%	37.47%
Total Revenues	2,515,870	2,997,846	2,697,048	2,746,820	3,497,758	3,690,850	36.85%	34.37%
Operating Expenditures (excl depr.)								
Utility Administration	589,334	739,213	862,855	867,041	721,672	879,618	1.94%	1.45%
Water Operations	1,030,977	1,074,699	1,836,070	1,947,845	1,334,025	1,760,297	(4.13%)	(9.63%)
Veh & Equip Maintenance	23,845	31,784	44,704	46,499	35,564	46,885	4.88%	0.83%
Facilities Maintenance	26,971	40,539	74,739	85,525	43,685	117,524	57.25%	37.42%
Total Operating Expend. (excl depr.)	1,671,127	1,886,235	2,818,368	2,946,910	2,134,947	2,804,324	(0.50%)	(4.84%)
Operating profit - cash basis	**844,743**	**1,111,611**	**(121,320)**	**(200,090)**	**1,362,811**	**886,526**		
Depreciation	1,028,688	1,018,099	1,219,730	1,219,730	1,223,645	803,426	(34.13%)	(34.13%)
Total Operating profit - accrual basis	**(183,945)**	**93,512**	**(1,341,050)**	**(1,419,820)**	**139,167**	**83,100**		
Non-operating items								
Allocations IN-Debit	(22,200)	(22,200)	(22,212)	(22,212)	(20,350)	(22,212)	-	-
Interest Expense	(35,244)	(32,284)	(32,304)	(32,304)	(32,551)	(29,611)	(8.34%)	(8.34%)
Capital Project Transfers	(482,217)	244,890	(650,000)	(650,000)	(650,000)	(100,000)	(84.62%)	(84.62%)
Total Non-Operating Items	(539,661)	190,406	(704,516)	(704,516)	(702,901)	(151,823)	(78.45%)	(78.45%)
Net Profit (Loss)	(723,606)	283,917	(2,045,566)	(2,124,336)	(563,734)	(68,723)		
Appropriation of Net Assets	-	-	2,045,566	2,057,967	-	68,723		
Water Proprietary Fund Net	(723,606)	283,917	-	(66,369)	(563,734)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Adopted Budget	% of Fund
Expenditures						
Utility Administration	604,426	271,808	3,384	855,249	1,734,867	46.15%
Water Operations	1,261,147	499,150	-	-	1,760,297	46.82%
Veh & Equip Maintenance	36,885	10,000		-	46,885	1.25%
Facilities Maintenance	25,924	91,600		-	117,524	3.13%
Total Operating Expenditures	1,928,382	872,558	3,384	855,249	3,659,573	
Transfers Out				100,000	100,000	2.66%
	-	-	-	100,000	100,000	

City of Unalaska
FY2027 Water Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Water Proprietary								
Intergovernmental								
51015541 - 42199 Misc State Operating Grants	-	-	-	50,000	50,000	-	-	(100.00%)
51015541 - 42355 PERS Nonemployer Contributions	10,476	60,472	44,948	44,720	-	44,950	-	0.51%
Total Intergovernmental	10,476	60,472	44,948	94,720	50,000	44,950	-	(52.54%)
Charges for Services								
51015542 - 44210 Unmetered Water Sales	146,474	144,746	154,500	154,500	135,114	148,900	(3.62%)	(3.62%)
51015542 - 44220 Metered Water Consumption	2,351,005	2,788,147	2,474,400	2,474,400	3,277,983	3,474,100	40.40%	40.40%
51015542 - 44260 System Development Chgs	-	-	16,200	16,200	16,280	16,300	0.62%	0.62%
51015542 - 44270 Other Services	7,291	4,028	6,000	6,000	17,901	6,200	3.33%	3.33%
51015542 - 44280 Late Fees	623	452	1,000	1,000	480	400	(60.00%)	(60.00%)
Total Charges for Services	2,505,394	2,937,374	2,652,100	2,652,100	3,447,758	3,645,900	37.47%	37.47%
Non-recurring Revenues								
51015549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	2,045,566	2,057,967	-	68,723	(96.64%)	(96.66%)
Total Non-recurring Revenues	-	-	2,045,566	2,057,967	-	68,723	(96.64%)	(96.66%)
Water Fund Total Revenues	2,515,870	2,997,846	4,742,614	4,804,787	3,497,758	3,759,573	(20.73%)	(21.75%)

City of Unalaska
FY2027 Water Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Water Proprietary								
Utility Administration								
51024051 - 51100 Salaries and Wages	264,481	275,241	348,284	348,046	310,265	354,382	1.75%	1.82%
51024051 - 51200 Temporary Employees	4,574	641	1,856	1,856	4,494	6,816	267.24%	267.24%
51024051 - 51300 Overtime	657	444	1,122	1,122	1,191	1,169	4.19%	4.19%
51024051 - 52100 Health Insurance Benefit	84,637	88,534	110,367	108,845	94,211	121,910	10.46%	12.00%
51024051 - 52200 FICA & Medicare Emplr Match	20,381	21,054	26,590	26,573	23,761	27,396	3.03%	3.10%
51024051 - 52300 PERS Employer Contribution	(4,076)	98,760	94,734	93,171	60,219	86,100	(9.11%)	(7.59%)
51024051 - 52400 Unemployment Insurance	1,322	1,265	1,501	1,480	1,482	1,549	3.20%	4.66%
51024051 - 52500 Workers Compensation	4,032	3,817	4,797	4,797	3,812	4,885	1.83%	1.83%
51024051 - 52900 Other Employee Benefits	354	348	532	532	383	219	(58.83%)	(58.83%)
Total Personnel Expenses	376,361	490,104	589,783	586,422	499,818	604,426	2.48%	3.07%
51024052 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	-	-
51024052 - 53240 Engineering/Architectural Svs	206	-	2,000	2,000	480	2,000	-	-
51024052 - 53260 Training Services	-	-	1,000	1,000	75	1,000	-	-
51024052 - 53264 Education Reimbursement	-	-	500	500	-	1,000	100.00%	100.00%
51024052 - 53300 Other Professional Svs	1,379	29,224	2,400	9,038	7,050	3,500	45.83%	(61.28%)
51024052 - 53410 Software / Hardware Support	34,599	26,323	33,854	34,588	35,142	51,190	51.21%	48.00%
51024052 - 54110 Water / Sewerage	1,089	1,212	1,100	1,100	1,330	1,500	36.36%	36.36%
51024052 - 54210 Solid Waste	3,416	2,224	2,000	2,000	5,310	4,500	125.00%	125.00%
51024052 - 54230 Custodial Services/Supplies	4,478	4,777	5,000	5,174	6,776	5,500	10.00%	6.29%
51024052 - 54300 Repair/Maintenance Services	1,205	813	1,000	1,000	-	1,000	-	-
51024052 - 55200 General Insurance	97,399	104,862	131,984	131,984	92,972	118,446	(10.26%)	(10.26%)
51024052 - 55310 Telephone / Fax/TV	1,242	1,311	2,250	2,250	1,272	1,750	(22.22%)	(22.22%)
51024052 - 55320 Network / Internet	18,735	18,184	18,816	18,816	18,163	18,976	0.85%	0.85%
51024052 - 55901 Advertising	-	-	250	250	-	250	-	-
51024052 - 55903 Travel and Related Costs	887	1,415	-	-	-	-	-	-
51024052 - 55904 Banking / Credit Card Fees	5,758	5,284	5,000	5,000	4,738	5,500	10.00%	10.00%
51024052 - 55905 Postal Services	1,750	2,555	2,500	2,500	2,555	2,500	-	-
51024052 - 55906 Membership Dues	-	-	250	250	-	250	-	-
51024052 - 56100 General Supplies	20	35	500	500	30	500	-	-
51024052 - 56101 Safety Related Items	-	-	-	-	-	250	-	-
51024052 - 56120 Office Supplies	1,132	370	1,200	1,200	2,251	1,200	-	-
51024052 - 56150 Computer Hardware / Software	12,097	28,240	30,568	30,568	19,725	23,896	(21.83%)	(21.83%)
51024052 - 56220 Electricity	13,666	10,943	17,000	17,000	8,877	12,000	(29.41%)	(29.41%)
51024052 - 56230 Propane	-	16	-	-	-	100	-	-
51024052 - 56240 Heating Oil	12,810	10,689	11,000	11,000	14,002	12,000	9.09%	9.09%
51024052 - 56260 Gasoline for Vehicles	331	306	500	500	239	600	20.00%	20.00%
51024052 - 56320 Business Meals	142	-	200	200	-	200	-	-
51024052 - 56330 Food/Bev/Related Emp Apprctn	703	325	1,000	1,000	865	1,000	-	-
51024052 - 56400 Books and Periodicals	(72)	-	200	200	-	200	-	-
Total Operating Expenses	212,973	249,109	273,072	280,619	221,854	271,808	(0.46%)	(3.14%)
51024053 - 57400 Machinery and Equipment	-	-	-	-	-	3,384	-	-
Total Capital Outlay	-	-	-	-	-	3,384	-	-
51024054 - 58100 Depreciation	1,028,688	1,018,099	1,219,730	1,219,730	1,223,645	803,426	(34.13%)	(34.13%)
51024054 - 58910 Allocations IN-Debit	22,200	22,200	22,212	22,212	20,350	22,212	-	-
51024054 - 59100 Interest Expense	35,244	32,284	32,304	32,304	32,551	29,611	(8.34%)	(8.34%)
Total Other Expenses	1,086,132	1,072,583	1,274,246	1,274,246	1,276,545	855,249	(32.88%)	(32.88%)
Total Utility Administration	1,675,467	1,811,796	2,137,101	2,141,287	1,998,217	1,734,867	(18.82%)	(18.98%)

City of Unalaska
FY2027 Water Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Water Proprietary								
Water Operations								
51024351 - 51100 Salaries and Wages	353,963	380,052	606,305	618,684	502,763	675,438	11.40%	9.17%
51024351 - 51200 Temporary Employees	11,637	14,125	66,372	66,332	30,771	37,426	(43.61%)	(43.58%)
51024351 - 51300 Overtime	37,611	16,516	20,000	20,000	16,703	15,000	(25.00%)	(25.00%)
51024351 - 52100 Health Insurance Benefit	118,173	148,643	237,862	237,862	176,900	266,406	12.00%	12.00%
51024351 - 52200 FICA & Medicare Emplr Match	31,351	31,404	52,990	53,934	42,079	55,680	5.08%	3.24%
51024351 - 52300 PERS Employer Contribution	(6,228)	146,018	172,078	171,428	106,918	189,290	10.00%	10.42%
51024351 - 52400 Unemployment Insurance	2,355	2,308	4,265	4,265	3,037	3,739	(12.33%)	(12.33%)
51024351 - 52500 Workers Compensation	9,329	8,573	14,280	14,280	10,069	14,541	1.83%	1.83%
51024351 - 52900 Other Employee Benefits	1,626	2,213	4,668	4,668	2,457	3,627	(22.30%)	(22.30%)
Total Personnel Expenses	559,817	749,852	1,178,820	1,191,453	891,694	1,261,147	6.98%	5.85%
51024352 - 53240 Engineering/Architectural Svs	1,450	-	5,000	5,000	-	15,000	200.00%	200.00%
51024352 - 53260 Training Services	3,250	11,738	6,500	6,500	1,900	6,500	-	-
51024352 - 53300 Other Professional Svs	63,109	25,707	50,650	68,266	43,365	35,650	(29.62%)	(47.78%)
51024352 - 53410 Software / Hardware Support	4,300	2,533	15,500	40,784	33,789	15,000	(3.23%)	(63.22%)
51024352 - 53420 Sampling / Testing	6,873	11,615	15,000	15,000	7,921	15,000	-	-
51024352 - 53490 Other Technical Services	-	-	5,500	5,500	-	5,000	(9.09%)	(9.09%)
51024352 - 54210 Solid Waste	7,058	9,227	10,000	10,000	12,524	7,000	(30.00%)	(30.00%)
51024352 - 54300 Repair/Maintenance Services	16,978	1,918	140,000	160,000	3,151	35,000	(75.00%)	(78.13%)
51024352 - 54500 Construction Services	-	-	30,000	30,000	-	-	(100.00%)	(100.00%)
51024352 - 55310 Telephone / Fax/TV	4,588	3,936	8,000	8,000	4,845	5,000	(37.50%)	(37.50%)
51024352 - 55330 Radio	-	-	1,000	1,000	-	1,000	-	-
51024352 - 55901 Advertising	-	-	2,500	2,500	-	2,500	-	-
51024352 - 55903 Travel and Related Costs	-	5,925	6,000	6,000	-	6,500	8.33%	8.33%
51024352 - 55906 Membership Dues	961	1,383	2,500	2,500	1,157	2,500	-	-
51024352 - 55907 Permit Fees	826	200	1,000	1,000	826	1,000	-	-
51024352 - 55908 Employee Moving Costs	8,357	-	7,000	7,000	-	-	(100.00%)	(100.00%)
51024352 - 56100 General Supplies	74,725	65,169	105,000	105,055	139,615	115,000	9.52%	9.47%
51024352 - 56101 Safety Related Items	4,228	4,526	10,000	10,008	5,458	10,000	-	(0.08%)
51024352 - 56108 Lab Supplies	6,096	673	3,000	3,000	5,506	2,000	(33.33%)	(33.33%)
51024352 - 56110 Sand / Gravel / Rock	-	3,593	12,000	12,000	4,702	10,000	(16.67%)	(16.67%)
51024352 - 56115 Chemicals	22,434	29,553	12,000	16,977	16,274	50,000	316.67%	194.52%
51024352 - 56120 Office Supplies	585	989	1,000	1,000	-	1,000	-	-
51024352 - 56150 Computer Hardware / Software	7,966	3,068	3,000	4,202	1,309	3,000	-	(28.60%)
51024352 - 56160 Uniforms	334	1,322	1,200	1,200	189	1,600	33.33%	33.33%
51024352 - 56220 Electricity	212,485	118,511	120,000	120,000	134,759	120,000	-	-
51024352 - 56230 Propane	50	155	500	500	-	500	-	-
51024352 - 56240 Heating Oil	14,464	12,844	22,000	22,000	14,795	20,000	(9.09%)	(9.09%)
51024352 - 56260 Gasoline for Vehicles	6,716	8,169	7,000	7,000	7,683	8,500	21.43%	21.43%
51024352 - 56270 Diesel for Equipment	1,992	1,337	2,000	2,000	385	2,500	25.00%	25.00%
51024352 - 56330 Food/Bev/Related Emp Apprctn	1,337	756	1,800	1,800	1,977	1,800	-	-
51024352 - 56400 Books and Periodicals	-	-	600	600	200	600	-	-
Total Operating Expenses	471,160	324,847	607,250	676,392	442,331	499,150	(17.80%)	(26.20%)
51024353 - 57400 Machinery and Equipment	-	-	50,000	80,000	-	-	(100.00%)	(100.00%)
Total Capital Outlay	-	-	50,000	80,000	-	-	(100.00%)	(100.00%)
Total Water Operations	1,030,977	1,074,699	1,836,070	1,947,845	1,334,025	1,760,297	(4.13%)	(9.63%)

City of Unalaska
FY2027 Water Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Water Proprietary								
Transfers Out								
51029854 - 59940 Transfers To Enterpr Capt Proj	482,217	(244,890)	650,000	650,000	650,000	100,000	(84.62%)	(84.62%)
Total Other Expenses	482,217	(244,890)	650,000	650,000	650,000	100,000	(84.62%)	(84.62%)
Total Transfers Out	482,217	(244,890)	650,000	650,000	650,000	100,000	(84.62%)	(84.62%)

City of Unalaska
FY2027 Water Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Water Proprietary								
Veh & Equip Maintenance								
51022851 - 51100 Salaries and Wages	11,279	13,514	20,036	21,550	17,101	20,869	4.16%	(3.16%)
51022851 - 51300 Overtime	-	-	558	558	-	616	10.39%	10.39%
51022851 - 52100 Health Insurance Benefit	4,955	4,412	6,394	6,394	4,719	7,161	12.00%	12.00%
51022851 - 52200 FICA & Medicare Emplr Match	863	1,034	1,576	1,691	1,308	1,641	4.12%	(2.96%)
51022851 - 52300 PERS Employer Contribution	(174)	4,944	5,543	5,709	2,787	5,966	7.63%	4.50%
51022851 - 52400 Unemployment Insurance	63	49	84	84	77	107	27.38%	27.38%
51022851 - 52500 Workers Compensation	298	315	422	422	365	430	1.90%	1.90%
51022851 - 52900 Other Employee Benefits	34	42	91	91	49	95	4.40%	4.40%
Total Personnel Expenses	17,319	24,311	34,704	36,499	26,406	36,885	6.28%	1.06%
51022852 - 53300 Other Professional	-	-	-	-	555	-	-	-
51022852 - 54300 Repair/Maintenance Services	-	-	300	300	-	300	-	-
51022852 - 56100 General Supplies	3	2	-	-	2	-	-	-
51022852 - 56130 Machinery / Vehicle Parts	6,523	7,471	9,700	9,700	8,601	9,700	-	-
Total Operating Expenses	6,526	7,473	10,000	10,000	9,158	10,000	-	-
Total Veh & Equip Maintenance	23,845	31,784	44,704	46,499	35,564	46,885	4.88%	0.83%

City of Unalaska
FY2027 Water Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Water Proprietary								
Facilities Maintenance								
51022951 - 51100 Salaries and Wages	12,102	13,373	16,955	17,905	13,002	15,965	(5.84%)	(10.83%)
51022951 - 51300 Overtime	41	11	600	600	33	657	9.50%	9.50%
51022951 - 52100 Health Insurance Benefit	3,359	3,835	5,989	5,989	3,788	5,998	0.15%	0.15%
51022951 - 52200 FICA & Medicare Emplr Match	929	1,024	1,345	1,416	997	1,271	(5.50%)	(10.24%)
51022951 - 52300 PERS Employer Contribution	(185)	4,775	4,696	4,781	2,589	1,511	(67.82%)	(68.40%)
51022951 - 52400 Unemployment Insurance	62	68	82	82	51	95	15.85%	15.85%
51022951 - 52500 Workers Compensation	347	342	390	390	332	398	2.05%	2.05%
51022951 - 52900 Other Employee Benefits	47	47	82	82	42	29	(64.63%)	(64.63%)
Total Personnel Expenses	16,702	23,475	30,139	31,245	20,834	25,924	(13.99%)	(17.03%)
51022952 - 53300 Other Professional	4,874	2,679	5,000	7,815	5,133	5,000	-	(36.02%)
51022952 - 54300 Repair/Maintenance Services	3,710	10,900	30,600	37,465	8,655	77,600	153.59%	107.13%
51022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	-	-
51022952 - 56100 General Supplies	211	-	1,000	1,000	22	1,000	-	-
51022952 - 56140 Facility Maintenance Supplies	1,473	3,485	7,000	7,000	9,041	7,000	-	-
Total Operating Expenses	10,269	17,064	44,600	54,280	22,851	91,600	105.38%	68.76%
Total Facilities Maintenance	26,971	40,539	74,739	85,525	43,685	117,524	57.25%	37.42%

WASTEWATER UTILITY FUND

Wastewater Proprietary Fund: ***Administration & Operations*** (5202-405X; 455X)
Responsible Manager/Title: Erik Hernandez, Utilities Director

Mission Statement

The Mission of the Department of Public Utilities is to provide electric, solid waste, wastewater and water services that, within regulatory guidelines, meet or exceed our customers' needs and expectations for safety, quality and quantity; to provide these services at a competitive price and in a fair and equitable and environmentally responsible manner; and to provide opportunities for personal and professional development for employees at all levels of each Division.

Functions and Responsibilities

- Operates and maintains all components of the public wastewater collection and treatment system, including lift stations, force and gravity mains, and wastewater treatment facilities.
- Conducts sampling, laboratory testing, monitoring, reporting, and compliance activities as required by regulatory permits.
- Preforms preventative maintenance, inspections, cleaning, and repairs of wastewater infrastructure and equipment.
- Responds to service interruptions, blockages, overflows, emergency repairs, and customer service requests.
- Maintains a trained, certified staff.

Departmental Goals

- To protect public health and the environment through the reliable collection, treatment, and disposal of wastewater.
- To protect and extend the service life of wastewater infrastructure through preventative maintenance, rehabilitation, and capital investment.
- To provide excellent customer service with a helpful, knowledgeable staff.
- Support public health initiatives through wastewater monitoring and reporting programs, as appropriate.

City of Unalaska
FY2027 Wastewater Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Proprietary								
Revenues								
Intergovernmental	12,193	74,271	40,889	41,178	-	41,000	0.27%	(0.43%)
Charges for Services	2,848,673	3,044,495	3,209,038	3,209,038	3,035,316	3,231,488	0.70%	0.70%
Total Revenues	2,860,865	3,118,766	3,249,927	3,250,216	3,035,316	3,272,488	0.69%	0.69%
Operating Expenditures (excl depr.)								
Utility Administration	478,550	614,179	737,134	746,253	574,281	725,132	(1.63%)	(2.83%)
Wastewater Operations	1,702,250	1,948,335	2,108,830	2,181,141	1,820,472	2,174,929	3.13%	(0.28%)
Veh & Equip Maintenance	9,666	18,762	50,275	51,891	18,006	51,976	3.38%	0.16%
Facilities Maintenance	38,318	28,547	58,313	72,021	50,079	50,511	(13.38%)	(29.87%)
Total Operating Expend. (excl depr.)	2,228,784	2,609,823	2,954,552	3,051,305	2,462,837	3,002,548	1.62%	(1.60%)
Operating profit - cash basis	**632,082**	**508,943**	**295,375**	**198,911**	**572,479**	**269,940**		
Depreciation	1,243,943	1,213,237	1,211,052	1,211,052	1,110,406	1,202,544	(0.70%)	(0.70%)
Total Operating profit - accrual basis	**(611,862)**	**(704,293)**	**(915,677)**	**(1,012,141)**	**(537,927)**	**(932,604)**		
Non-operating items								
Allocations IN-Debit	(21,852)	(21,852)	(21,852)	(21,852)	(20,031)	(21,852)	-	-
Interest Expense	(79,624)	(72,669)	(70,675)	(70,675)	(71,111)	(64,250)	(9.09%)	(9.09%)
Capital Project Transfers	(50,000)	-	(150,000)	(150,000)	(150,000)	(250,000)	66.67%	66.67%
Total Non-Operating Items	(151,476)	(94,521)	(242,527)	(242,527)	(241,142)	(336,102)	38.58%	38.58%
Net Profit (Loss)	(763,338)	(798,815)	(1,158,204)	(1,254,668)	(779,069)	(1,268,706)		
Appropriation of Net Assets	-	-	1,158,204	1,179,258	-	1,268,706		
Wastewater Proprietary Fund Net	(763,338)	(798,815)	-	(75,410)	(779,069)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Adopted Budget	% of Fund
Expenditures						
Utility Administration	503,813	217,934	3,384	1,288,646	2,013,778	44.34%
Wastewater Operations	1,226,429	948,500	-	-	2,174,929	47.89%
Veh & Equip Maintenance	28,976	23,000		-	51,976	1.14%
Facilities Maintenance	28,931	21,580		-	50,511	1.11%
Total Operating Expenditures	1,788,149	1,211,014	3,384	1,288,646	4,291,194	
Transfers Out				250,000	250,000	5.51%
	-	-	-	250,000	250,000	

City of Unalaska
FY2027 Wastewater Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Proprietary								
Intergovernmental								
52016041 - 42355 PERS Nonemployer Contributions	12,193	74,271	40,889	41,178	-	41,000	0.27%	(0.43%)
Total Intergovernmental	12,193	74,271	40,889	41,178	-	41,000	0.27%	(0.43%)
Charges for Services								
52016042 - 44310 Unmetered Wastewater Sales	538,559	561,646	614,300	614,300	546,134	565,200	(7.99%)	(7.99%)
52016042 - 44319 Metered Residential Sales	-	-	-	-	1,036,609	-	-	-
52016042 - 44320 Metered Commercial Sales	1,968,434	2,132,329	2,169,738	2,169,738	1,143,654	2,170,700	0.04%	0.04%
52016042 - 44330 Metered Industrial Sales	260,639	254,980	301,500	301,500	213,931	397,988	32.00%	32.00%
52016042 - 44340 Vactor Services	51,398	37,368	68,300	68,300	20,262	20,300	(70.28%)	(70.28%)
52016042 - 44370 Other Services	27,470	56,999	52,000	52,000	74,100	75,800	45.77%	45.77%
52016042 - 44380 Late Fees	2,173	1,174	3,200	3,200	627	1,500	(53.13%)	(53.13%)
Total Charges for Services	2,848,673	3,044,495	3,209,038	3,209,038	3,035,316	3,231,488	0.70%	0.70%
Non-recurring Revenues								
52016049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	1,158,204	1,179,258	-	1,268,706	9.54%	7.59%
Total Non-recurring Revenues	-	-	1,158,204	1,179,258	-	1,268,706	9.54%	7.59%
Wastewater Fund Total Revenues	2,860,865	3,118,766	4,408,131	4,429,474	3,035,316	4,541,194	3.02%	2.52%

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Proprietary								
Utility Administration								
52024051 - 51100 Salaries and Wages	220,128	227,395	292,261	290,627	255,459	295,653	1.16%	1.73%
52024051 - 51200 Temporary Employees	4,574	641	1,856	1,856	4,494	6,816	267.24%	267.24%
52024051 - 51300 Overtime	548	343	948	948	885	973	2.64%	2.64%
52024051 - 52100 Health Insurance Benefit	70,094	72,467	92,026	90,504	76,827	101,364	10.15%	12.00%
52024051 - 52200 FICA & Medicare Emplr Match	17,006	17,382	22,309	22,184	19,547	22,907	2.68%	3.26%
52024051 - 52300 PERS Employer Contribution	(22,725)	87,184	79,576	77,875	49,324	70,601	(11.28%)	(9.34%)
52024051 - 52400 Unemployment Insurance	1,101	1,033	1,250	1,229	1,212	1,286	2.88%	4.64%
52024051 - 52500 Workers Compensation	3,181	2,926	3,940	3,940	2,916	4,012	1.83%	1.83%
52024051 - 52900 Other Employee Benefits	281	282	432	432	301	201	(53.47%)	(53.47%)
Total Personnel Expenses	294,188	409,654	494,598	489,595	410,965	503,813	1.86%	2.90%
52024052 - 53230 Legal Services	3,300	2,715	5,000	5,000	-	5,000	-	-
52024052 - 53240 Engineering/Architectural Svs	206	-	5,000	5,000	-	2,000	(60.00%)	(60.00%)
52024052 - 53260 Training Services	-	50	1,000	1,000	75	1,000	-	-
52024052 - 53264 Education Reimbursement	-	-	500	500	-	500	-	-
52024052 - 53300 Other Professional Svs	1,379	21,985	2,100	15,463	7,747	3,500	66.67%	(77.36%)
52024052 - 53410 Software / Hardware Support	30,549	23,009	29,596	30,239	30,724	44,729	51.13%	47.92%
52024052 - 54110 Water / Sewerage	544	606	1,500	1,500	665	1,000	(33.33%)	(33.33%)
52024052 - 54210 Solid Waste	1,823	1,191	3,000	3,000	2,843	2,000	(33.33%)	(33.33%)
52024052 - 54230 Custodial Services/Supplies	2,995	3,185	5,000	5,116	4,518	5,000	-	(2.27%)
52024052 - 54300 Repair/Maintenance Services	1,205	813	1,000	1,000	-	1,000	-	-
52024052 - 55200 General Insurance	83,492	91,226	112,479	112,479	54,702	82,292	(26.84%)	(26.84%)
52024052 - 55310 Telephone / Fax/TV	1,242	1,311	2,250	2,250	1,272	2,000	(11.11%)	(11.11%)
52024052 - 55320 Network / Internet	16,393	15,911	16,464	16,464	15,893	16,604	0.85%	0.85%
52024052 - 55901 Advertising	-	-	250	250	-	250	-	-
52024052 - 55903 Travel and Related Costs	666	-	-	-	-	-	-	-
52024052 - 55904 Banking / Credit Card Fees	5,234	4,804	5,000	5,000	4,308	5,000	-	-
52024052 - 55905 Postal Services	1,000	1,250	1,000	1,000	1,250	1,250	25.00%	25.00%
52024052 - 56100 General Supplies	30	(5,670)	500	500	30	500	-	-
52024052 - 56101 Safety Related Items	-	-	-	-	-	100	-	-
52024052 - 56120 Office Supplies	1,132	400	1,200	1,200	2,251	1,200	-	-
52024052 - 56150 Computer Hardware / Software	11,897	24,619	26,747	26,747	17,044	20,909	(21.83%)	(21.83%)
52024052 - 56220 Electricity	6,833	5,472	10,000	10,000	4,439	10,000	-	-
52024052 - 56230 Propane	-	11	-	-	-	100	-	-
52024052 - 56240 Heating Oil	12,810	10,689	11,000	11,000	14,002	10,000	(9.09%)	(9.09%)
52024052 - 56260 Gasoline for Vehicles	331	306	500	500	239	600	20.00%	20.00%
52024052 - 56320 Business Meals	53	-	200	200	-	200	-	-
52024052 - 56330 Food/Bev/Related Emp Apprctn	1,321	644	1,000	1,000	1,314	1,000	-	-
52024052 - 56400 Books and Periodicals	(72)	-	250	250	-	200	(20.00%)	(20.00%)
Total Operating Expenses	184,362	204,525	242,536	256,658	163,316	217,934	(10.14%)	(15.09%)
52024053 - 57400 Machinery and Equipment	-	-	-	-	-	3,384	-	-
Total Capital Outlay	-	-	-	-	-	3,384	-	-
52024054 - 58100 Depreciation	1,243,943	1,213,237	1,211,052	1,211,052	1,110,406	1,202,544	(0.70%)	(0.70%)
52024054 - 58910 Allocations IN-Debit	21,852	21,852	21,852	21,852	20,031	21,852	-	-
52024054 - 59100 Interest Expense	79,624	72,669	70,675	70,675	71,111	64,250	(9.09%)	(9.09%)
Total Other Expenses	1,345,419	1,307,758	1,303,579	1,303,579	1,201,548	1,288,646	(1.15%)	(1.15%)
Total Utility Administration	1,823,969	1,921,937	2,040,713	2,049,832	1,775,829	2,013,778	(1.32%)	(1.76%)

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Proprietary								
Wastewater Operations								
52024551 - 51100 Salaries and Wages	558,799	586,304	613,194	633,550	642,050	670,806	9.40%	5.88%
52024551 - 51200 Temporary Employees	39,180	16,859	33,186	33,166	13,608	37,426	12.78%	12.84%
52024551 - 51300 Overtime	13,788	10,177	15,000	15,000	8,015	15,000	-	-
52024551 - 52100 Health Insurance Benefit	177,469	213,394	218,834	218,834	211,322	245,094	12.00%	12.00%
52024551 - 52200 FICA & Medicare Emplr Match	46,786	46,906	50,596	52,152	50,752	55,328	9.35%	6.09%
52024551 - 52300 PERS Employer Contribution	(57,307)	240,074	170,744	172,576	123,785	180,229	5.56%	4.43%
52024551 - 52400 Unemployment Insurance	2,938	3,372	2,973	2,973	3,170	3,469	16.68%	16.68%
52024551 - 52500 Workers Compensation	14,771	13,828	15,722	15,722	13,675	16,008	1.82%	1.82%
52024551 - 52900 Other Employee Benefits	2,206	2,807	3,831	3,831	2,867	3,069	(19.89%)	(19.89%)
Total Personnel Expenses	798,630	1,133,721	1,124,080	1,147,804	1,069,244	1,226,429	9.11%	6.85%
52024552 - 53240 Engineering/Architectural Svs	110	-	2,000	2,000	-	2,000	-	-
52024552 - 53260 Training Services	3,518	2,700	5,500	5,500	3,259	4,000	(27.27%)	(27.27%)
52024552 - 53264 Education Reimbursement	-	-	-	-	-	5,000	-	-
52024552 - 53300 Other Professional Svs	77,467	8,087	20,000	34,951	7,789	4,500	(77.50%)	(87.12%)
52024552 - 53410 Software / Hardware Support	-	2,533	10,000	35,284	25,284	10,000	-	(71.66%)
52024552 - 53420 Sampling / Testing	5,366	8,005	10,000	10,000	8,512	10,000	-	-
52024552 - 53490 Other Technical Services	-	-	5,000	5,000	-	5,000	-	-
52024552 - 54110 Water / Sewerage	18,054	18,265	20,000	20,000	19,233	20,000	-	-
52024552 - 54210 Solid Waste	168,096	182,230	180,000	180,000	171,286	182,000	1.11%	1.11%
52024552 - 54300 Repair/Maintenance Services	900	-	45,000	45,000	-	15,000	(66.67%)	(66.67%)
52024552 - 54500 Construction Services	-	-	5,000	5,000	-	5,000	-	-
52024552 - 55310 Telephone / Fax/TV	7,539	4,484	8,000	8,000	4,812	8,000	-	-
52024552 - 55330 Radio	305	-	1,500	1,500	-	1,500	-	-
52024552 - 55901 Advertising	-	-	250	250	-	250	-	-
52024552 - 55903 Travel and Related Costs	3,069	-	6,000	6,000	-	5,500	(8.33%)	(8.33%)
52024552 - 55906 Membership Dues	-	-	600	600	-	600	-	-
52024552 - 55907 Permit Fees	8,763	8,763	9,000	9,000	8,763	9,000	-	-
52024552 - 56100 General Supplies	97,099	73,181	95,000	101,755	56,813	95,000	-	(6.64%)
52024552 - 56101 Safety Related Items	9,043	4,475	10,000	10,000	6,138	9,000	(10.00%)	(10.00%)
52024552 - 56108 Lab Supplies	20,213	13,661	16,000	17,597	15,298	17,000	6.25%	(3.39%)
52024552 - 56115 Chemicals	229,052	252,569	250,000	250,000	181,659	252,000	0.80%	0.80%
52024552 - 56120 Office Supplies	362	465	500	500	220	500	-	-
52024552 - 56150 Computer Hardware / Software	3,205	-	2,000	2,000	-	3,000	50.00%	50.00%
52024552 - 56160 Uniforms	465	-	-	-	378	-	-	-
52024552 - 56220 Electricity	115,781	101,559	145,000	145,000	79,166	145,000	-	-
52024552 - 56230 Propane	710	655	500	500	500	500	-	-
52024552 - 56240 Heating Oil	129,989	129,598	130,000	130,000	159,174	132,000	1.54%	1.54%
52024552 - 56260 Gasoline for Vehicles	1,393	1,324	3,500	3,500	989	3,000	(14.29%)	(14.29%)
52024552 - 56270 Diesel for Equipment	2,258	1,629	3,000	3,000	1,462	2,750	(8.33%)	(8.33%)
52024552 - 56330 Food/Bev/Related Emp Apprctn	296	431	800	800	490	800	-	-
52024552 - 56400 Books and Periodicals	567	-	600	600	-	600	-	-
Total Operating Expenses	903,620	814,614	984,750	1,033,337	751,228	948,500	(3.68%)	(8.21%)
Total Wastewater Operations	1,702,250	1,948,335	2,108,830	2,181,141	1,820,472	2,174,929	3.13%	(0.28%)

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Proprietary								
Transfers Out								
52029854 - 59940 Transfers To Enterpr Capt Proj	50,000	-	150,000	150,000	150,000	250,000	66.67%	66.67%
Total Other Expenses	50,000	-	150,000	150,000	150,000	250,000	66.67%	66.67%
Total Transfers Out	50,000	-	150,000	150,000	150,000	250,000	66.67%	66.67%

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Proprietary								
Veh & Equip Maintenance								
52022851 - 51100 Salaries and Wages	5,266	7,972	15,746	16,934	8,951	16,397	4.13%	(3.17%)
52022851 - 51300 Overtime	-	-	438	438	-	483	10.27%	10.27%
52022851 - 52100 Health Insurance Benefit	1,763	3,610	5,023	5,023	3,171	5,626	12.00%	12.00%
52022851 - 52200 FICA & Medicare Emplr Match	403	610	1,239	1,331	685	1,289	4.04%	(3.16%)
52022851 - 52300 PERS Employer Contribution	(512)	3,109	4,359	4,488	1,203	4,690	7.59%	4.50%
52022851 - 52400 Unemployment Insurance	25	39	66	66	24	78	18.18%	18.18%
52022851 - 52500 Workers Compensation	130	194	332	332	210	338	1.81%	1.81%
52022851 - 52900 Other Employee Benefits	10	23	72	72	19	75	4.17%	4.17%
Total Personnel Expenses	7,086	15,557	27,275	28,684	14,263	28,976	6.24%	1.02%
52022852 - 54300 Repair/Maintenance Services	-	-	300	300	-	300	-	-
52022852 - 56100 General Supplies	2	1	600	600	1	600	-	-
52022852 - 56130 Machinery / Vehicle Parts	2,578	3,204	22,100	22,307	3,741	22,100	-	(0.93%)
Total Operating Expenses	2,580	3,205	23,000	23,207	3,743	23,000	-	(0.89%)
Total Veh & Equip Maintenance	9,666	18,762	50,275	51,891	18,006	51,976	3.38%	0.16%

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Wastewater Proprietary								
Facilities Maintenance								
52022951 - 51100 Salaries and Wages	20,678	11,828	18,505	19,546	17,769	17,426	(5.83%)	(10.85%)
52022951 - 51200 Temporary Employees	66	-	-	-	-	-	-	-
52022951 - 51300 Overtime	864	322	2,735	2,735	1,317	791	(71.08%)	(71.08%)
52022951 - 52100 Health Insurance Benefit	5,888	3,687	7,291	7,291	8,562	6,547	(10.20%)	(10.20%)
52022951 - 52200 FICA & Medicare Emplr Match	1,653	930	1,622	1,701	1,460	1,387	(14.49%)	(18.46%)
52022951 - 52300 PERS Employer Contribution	(2,272)	4,679	5,712	5,805	3,895	1,953	(65.81%)	(66.36%)
52022951 - 52400 Unemployment Insurance	88	61	98	98	104	111	13.27%	13.27%
52022951 - 52500 Workers Compensation	585	319	666	666	464	678	1.80%	1.80%
52022951 - 52900 Other Employee Benefits	87	38	104	104	70	38	(63.46%)	(63.46%)
Total Personnel Expenses	27,637	21,864	36,733	37,946	33,641	28,931	(21.24%)	(23.76%)
52022952 - 53300 Other Professional	4,572	2,483	-	5,630	5,750	-	-	(100.00%)
52022952 - 54300 Repair/Maintenance Services	800	2,342	14,780	21,645	8,655	14,780	-	(31.72%)
52022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	-	-
52022952 - 56100 General Supplies	132	-	500	500	31	500	-	-
52022952 - 56101 Safety Related Items	340	-	500	500	-	500	-	-
52022952 - 56140 Facility Maintenance Supplies	4,837	1,858	4,800	4,800	2,002	4,800	-	-
Total Operating Expenses	10,681	6,683	21,580	34,075	16,438	21,580	-	(36.67%)
Total Facilities Maintenance	38,318	28,547	58,313	72,021	50,079	50,511	(13.38%)	(29.87%)

SOLID WASTE UTILITY FUND

Solid Waste Proprietary Fund: ***Administration & Operations*** (5302-040X; 047X)
Responsible Manager/Title: Erik Hernandez, Utilities Director

Mission Statement

The Mission of the Department of Public Utilities is to provide electric, solid waste, wastewater and water services that, within regulatory guidelines, meet or exceed our customers' needs and expectations for safety, quality and quantity; to provide these services at a competitive price and in a fair and equitable and environmentally responsible manner; and to provide opportunities for personal and professional development for employees at all levels of each Division.

Functions and Responsibilities

- Operates and maintains the landfill, baler and leachate management facility, and associated infrastructure.
- Conducts environmental monitoring, sampling, reporting and compliance activities as required by ADEC permits.
- Processes solid waste through weighing, inspection, segregation, bailing, disposal and shipment of approved materials for off-island disposal.
- Maintains landfill roads, drainage systems, stormwater controls, fencing, and facility equipment.

Departmental Goals

- To protect public health and the environment through safe, reliable and compliant solid waste management practices.
- To operate the utility in a cost effective and environmentally responsible manner.
- To maintain compliance with all applicable federal, state, and local code requirements.
- Evaluate and pursue practical technologies and alternative waste management solutions that improve sustainability and operational efficiency.
- Collaborate with residents, businesses, and regional partners to improve waste reduction, recycling, and resource recovery opportunities.
- Maintain a safe and productive staff capable of supporting current and future operations.

City of Unalaska
FY2027 Solid Waste Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Proprietary								
Revenues								
Intergovernmental	11,265	74,756	38,588	38,976	-	39,000	1.07%	0.06%
Charges for Services	3,372,315	3,627,768	3,889,600	3,889,600	3,679,735	3,401,400	(12.55%)	(12.55%)
Total Revenues	3,383,580	3,702,524	3,928,188	3,928,576	3,679,735	3,440,400	(12.42%)	(12.43%)
Operating Expenditures (excl depr.)								
Utility Administration	372,027	443,265	542,595	585,668	430,136	532,785	(1.81%)	(9.03%)
Solid Waste Operations	1,363,747	1,768,916	2,364,570	2,434,854	1,679,712	1,978,280	(16.34%)	(18.75%)
Veh & Equip Maintenance	59,645	61,372	167,342	175,305	70,227	174,200	4.10%	(0.63%)
Facilities Maintenance	78,668	106,946	160,714	170,052	87,346	196,443	22.23%	15.52%
Total Operating Expend. (excl depr.)	1,874,087	2,380,498	3,235,221	3,365,878	2,267,422	2,881,708	(10.93%)	(14.38%)
Operating profit - cash basis	**1,509,493**	**1,322,026**	**692,967**	**562,698**	**1,412,314**	**558,692**		
Depreciation	886,792	884,349	873,888	873,888	801,063	864,286	(1.10%)	(1.10%)
Total Operating profit - accrual basis	**622,701**	**437,677**	**(180,921)**	**(311,190)**	**611,251**	**(305,594)**		
Non-operating items								
Landfill Closure / PC	(1,837,078)	(383,930)	(290,000)	(290,000)	(278,058)	(290,000)	-	-
Allocations IN-Debit	(21,456)	(21,456)	(21,456)	(21,456)	(19,668)	(21,456)	-	-
Interest Expense	(53,146)	(43,819)	(41,949)	(41,949)	(41,948)	(38,135)	(9.09%)	(9.09%)
Capital Project Transfers	-	(125,000)	(265,000)	(265,000)	(265,000)	(825,000)	211.32%	211.32%
Total Non-Operating Items	(1,911,680)	(574,204)	(618,405)	(618,405)	(604,674)	(1,174,591)	89.94%	89.94%
Net Profit (Loss)	(1,288,978)	(136,527)	(799,326)	(929,595)	6,577	(1,480,185)		
Appropriation of Net Assets	-	-	799,326	831,665	-	1,480,185		
Solid Waste Proprietary Fund Net	(1,288,978)	(136,527)	-	(97,930)	6,577	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Adopted Budget	% of Fund
Expenditures						
Utility Administration	400,179	129,221	3,384	1,213,877	1,746,662	35.50%
Solid Waste Operations	1,250,780	727,500	-	-	1,978,280	40.20%
Veh & Equip Maintenance	117,200	57,000		-	174,200	3.54%
Facilities Maintenance	86,943	109,500		-	196,443	3.99%
Total Operating Expenditures	1,855,102	1,023,221	3,384	1,213,877	4,095,585	
Transfers Out				825,000	825,000	16.77%
	-	-	-	825,000	825,000	

City of Unalaska
FY2027 Solid Waste Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Proprietary								
Intergovernmental								
53016541 - 42355 PERS Nonemployer Contributions	11,265	74,756	38,588	38,976	-	39,000	1.07%	0.06%
Total Intergovernmental	11,265	74,756	38,588	38,976	-	39,000	1.07%	0.06%
Charges for Services								
53016542 - 44410 Tipping Fees	2,000,054	2,307,147	2,385,700	2,385,700	2,488,779	2,276,600	(4.57%)	(4.57%)
53016542 - 44420 Vehicle Disposal Fees	6,618	12,348	5,750	5,750	14,212	26,700	364.35%	364.35%
53016542 - 44421 Motor Vehicle Tax - Landfill	46,483	50,000	47,200	47,200	27,100	46,700	(1.06%)	(1.06%)
53016542 - 44470 Other Fees	867,836	782,439	954,900	954,900	700,620	551,900	(42.20%)	(42.20%)
53016542 - 44480 Late Fees	1,219	735	4,250	4,250	673	1,700	(60.00%)	(60.00%)
53016542 - 44490 Landfill Maintenance Fees	450,105	475,098	491,800	491,800	448,351	497,800	1.22%	1.22%
Total Charges for Services	3,372,315	3,627,768	3,889,600	3,889,600	3,679,735	3,401,400	(12.55%)	(12.55%)
Non-recurring Revenues								
53016549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	799,326	831,665	-	1,480,185	85.18%	77.98%
Total Non-recurring Revenues	-	-	799,326	831,665	-	1,480,185	85.18%	77.98%
Solid Waste Fund Total Revenues	3,383,580	3,702,524	4,727,514	4,760,241	3,679,735	4,920,585	4.08%	3.37%

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Proprietary								
Utility Administration								
53024051 - 51100 Salaries and Wages	173,517	177,011	237,569	235,422	201,736	240,071	1.05%	1.97%
53024051 - 51200 Temporary Employees	4,574	641	1,856	1,856	4,494	3,408	83.62%	83.62%
53024051 - 51300 Overtime	391	261	613	613	762	629	2.61%	2.61%
53024051 - 52100 Health Insurance Benefit	52,394	53,318	70,561	69,039	56,672	77,325	9.59%	12.00%
53024051 - 52200 FICA & Medicare Emplr Match	13,428	13,521	18,104	17,940	15,430	18,369	1.46%	2.39%
53024051 - 52300 PERS Employer Contribution	9,588	74,858	65,040	63,683	37,243	55,653	(14.43%)	(12.61%)
53024051 - 52400 Unemployment Insurance	840	771	960	939	908	983	2.40%	4.69%
53024051 - 52500 Workers Compensation	2,688	2,416	3,542	3,542	2,493	3,606	1.81%	1.81%
53024051 - 52900 Other Employee Benefits	173	183	281	281	195	135	(51.96%)	(51.96%)
Total Personnel Expenses	257,592	322,980	398,526	393,315	319,932	400,179	0.41%	1.75%
53024052 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	-	-
53024052 - 53240 Engineering/Architectural Svs	206	-	2,500	2,500	-	2,500	-	-
53024052 - 53260 Training Services	-	1,000	2,000	2,000	75	1,000	(50.00%)	(50.00%)
53024052 - 53264 Education Reimbursement	-	-	500	500	-	500	-	-
53024052 - 53300 Other Professional Svs	1,380	7,842	900	48,850	19,211	2,500	177.78%	(94.88%)
53024052 - 53410 Software / Hardware Support	16,185	9,879	12,704	12,979	13,187	19,190	51.06%	47.85%
53024052 - 54110 Water / Sewerage	544	606	1,100	1,100	665	1,000	(9.09%)	(9.09%)
53024052 - 54210 Solid Waste	1,823	1,191	1,215	1,215	2,778	1,000	(17.70%)	(17.70%)
53024052 - 54230 Custodial Services/Supplies	1,511	1,592	5,000	5,058	2,259	5,000	-	(1.15%)
53024052 - 54300 Repair/Maintenance Services	1,205	813	1,000	1,000	-	1,000	-	-
53024052 - 55200 General Insurance	46,274	50,901	66,031	66,031	27,938	48,134	(27.10%)	(27.10%)
53024052 - 55310 Telephone / Fax/TV	1,155	1,208	2,600	2,600	1,169	2,600	-	-
53024052 - 55320 Network / Internet	7,026	6,819	7,056	7,056	6,811	7,116	0.85%	0.85%
53024052 - 55901 Advertising	-	-	500	500	-	250	(50.00%)	(50.00%)
53024052 - 55903 Travel and Related Costs	666	3,280	-	-	-	-	-	-
53024052 - 55904 Banking / Credit Card Fees	5,758	5,284	5,000	5,000	4,738	5,320	6.40%	6.40%
53024052 - 55905 Postal Services	1,000	1,585	2,500	2,500	1,585	1,500	(40.00%)	(40.00%)
53024052 - 55906 Membership Dues	739	255	500	500	-	500	-	-
53024052 - 56100 General Supplies	20	25	200	200	10	200	-	-
53024052 - 56101 Safety Related Items	-	-	-	-	-	200	-	-
53024052 - 56120 Office Supplies	1,132	352	2,250	2,250	2,251	1,500	(33.33%)	(33.33%)
53024052 - 56150 Computer Hardware / Software	6,933	10,585	11,463	11,463	7,707	8,961	(21.83%)	(21.83%)
53024052 - 56220 Electricity	6,833	5,471	7,000	7,000	4,439	7,000	-	-
53024052 - 56230 Propane	-	5	-	-	-	100	-	-
53024052 - 56240 Heating Oil	12,810	10,689	9,100	9,100	14,002	9,100	-	-
53024052 - 56260 Gasoline for Vehicles	331	306	500	500	239	600	20.00%	20.00%
53024052 - 56320 Business Meals	53	-	200	200	-	200	-	-
53024052 - 56330 Food/Bev/Related Emp Apprctn	925	596	750	750	1,140	750	-	-
53024052 - 56400 Books and Periodicals	(72)	-	500	500	-	500	-	-
Total Operating Expenses	114,436	120,285	144,069	192,353	110,204	129,221	(10.31%)	(32.82%)
53024053 - 57400 Machinery and Equipment	-	-	-	-	-	3,384	-	-
Total Capital Outlay	-	-	-	-	-	3,384	-	-
53024054 - 58100 Depreciation	886,792	884,349	873,888	873,888	801,063	864,286	(1.10%)	(1.10%)
53024054 - 58200 Landfill Closure/Post Closure	1,837,078	383,930	290,000	290,000	278,058	290,000	-	-
53024054 - 58910 Allocations IN-Debit	21,456	21,456	21,456	21,456	19,668	21,456	-	-
53024054 - 59100 Interest Expense	53,146	43,819	41,949	41,949	41,948	38,135	(9.09%)	(9.09%)
Total Other Expenses	2,798,472	1,333,553	1,227,293	1,227,293	1,140,737	1,213,877	(1.09%)	(1.09%)
Total Utility Administration	3,170,499	1,776,818	1,769,888	1,812,961	1,570,873	1,746,662	(1.31%)	(3.66%)

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Proprietary								
Solid Waste Operations								
53024751 - 51100 Salaries and Wages	507,863	604,214	602,222	627,466	629,288	642,253	6.65%	2.36%
53024751 - 51200 Temporary Employees	(1,278)	9,488	32,250	32,250	8,710	36,025	11.71%	11.71%
53024751 - 51300 Overtime	40,977	28,299	45,000	45,000	31,079	50,000	11.11%	11.11%
53024751 - 52100 Health Insurance Benefit	167,963	209,768	228,348	228,348	221,773	255,750	12.00%	12.00%
53024751 - 52200 FICA & Medicare Emplr Match	42,005	49,097	51,982	53,913	51,170	55,713	7.18%	3.34%
53024751 - 52300 PERS Employer Contribution	28,704	271,224	171,743	173,090	134,824	184,501	7.43%	6.59%
53024751 - 52400 Unemployment Insurance	2,740	3,343	3,424	3,424	3,547	3,604	5.26%	5.26%
53024751 - 52500 Workers Compensation	22,507	23,490	18,962	18,962	22,940	19,307	1.82%	1.82%
53024751 - 52900 Other Employee Benefits	2,322	3,365	4,389	4,389	2,992	3,627	(17.36%)	(17.36%)
Total Personnel Expenses	813,802	1,202,289	1,158,320	1,186,842	1,106,325	1,250,780	7.98%	5.39%
53024752 - 53240 Engineering/Architectural Svs	72	-	2,000	2,000	-	2,000	-	-
53024752 - 53260 Training Services	357	1,500	3,000	3,000	-	3,000	-	-
53024752 - 53300 Other Professional Svs	67,291	42,322	85,000	106,042	40,470	85,000	-	(19.84%)
53024752 - 53410 Software / Hardware Support	-	14,890	5,000	17,642	14,078	5,000	-	(71.66%)
53024752 - 53420 Sampling / Testing	5,636	10,531	10,000	10,000	12,542	10,000	-	-
53024752 - 53490 Other Technical Services	-	7,175	20,000	20,000	12,150	20,000	-	-
53024752 - 54110 Water / Sewerage	69,191	106,405	80,000	80,000	119,581	80,000	-	-
53024752 - 54210 Solid Waste	835	888	500,000	500,000	846	60,000	(88.00%)	(88.00%)
53024752 - 54300 Repair/Maintenance Services	67,902	50,485	50,000	57,972	67,418	50,000	-	(13.75%)
53024752 - 54500 Construction Services	-	-	-	-	-	20,000	-	-
53024752 - 55310 Telephone / Fax/TV	4,130	3,951	4,500	4,500	4,102	4,500	-	-
53024752 - 55330 Radio	-	-	5,000	5,000	-	5,000	-	-
53024752 - 55901 Advertising	-	-	500	500	-	500	-	-
53024752 - 55903 Travel and Related Costs	5,031	3,066	6,000	6,000	-	6,000	-	-
53024752 - 55906 Membership Dues	250	714	500	500	459	500	-	-
53024752 - 55907 Permit Fees	9,945	9,945	10,000	10,000	9,945	10,000	-	-
53024752 - 55908 Employee Moving Costs	3,342	-	-	-	-	-	-	-
53024752 - 56100 General Supplies	77,621	112,279	102,000	102,055	80,497	102,000	-	(0.05%)
53024752 - 56101 Safety Related Items	6,603	5,974	5,250	5,301	7,726	6,500	23.81%	22.61%
53024752 - 56108 Lab Supplies	-	-	3,000	3,000	-	3,000	-	-
53024752 - 56110 Sand / Gravel / Rock	-	49,946	80,000	80,000	48,461	80,000	-	-
53024752 - 56115 Chemicals	-	-	250	250	-	250	-	-
53024752 - 56120 Office Supplies	81	-	700	700	19	700	-	-
53024752 - 56150 Computer Hardware / Software	3,915	-	5,000	5,000	4,996	5,000	-	-
53024752 - 56160 Uniforms	465	-	-	-	189	-	-	-
53024752 - 56220 Electricity	124,950	66,948	140,000	140,000	61,360	80,000	(42.86%)	(42.86%)
53024752 - 56230 Propane	689	443	1,000	1,000	180	1,000	-	-
53024752 - 56240 Heating Oil	87,509	66,863	70,000	70,000	75,890	70,000	-	-
53024752 - 56260 Gasoline for Vehicles	966	1,144	1,500	1,500	868	1,500	-	-
53024752 - 56270 Diesel for Equipment	12,666	10,788	15,000	15,000	11,447	15,000	-	-
53024752 - 56330 Food/Bev/Related Emp Apprctn	497	371	800	800	163	800	-	-
53024752 - 56400 Books and Periodicals	-	-	250	250	-	250	-	-
Total Operating Expenses	549,945	566,627	1,206,250	1,248,012	573,387	727,500	(39.69%)	(41.71%)
Total Solid Waste Operations	1,363,747	1,768,916	2,364,570	2,434,854	1,679,712	1,978,280	(16.34%)	(18.75%)

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Proprietary								
Transfers Out								
53029854 - 59940 Transfers To Prop Capt Proj	-	125,000	265,000	265,000	265,000	825,000	211.32%	211.32%
Total Other Expenses	-	125,000	265,000	265,000	265,000	825,000	211.32%	211.32%
Total Transfers Out	-	125,000	265,000	265,000	265,000	825,000	211.32%	211.32%

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Proprietary								
Veh & Equip Maintenance								
53022851 - 51100 Salaries and Wages	20,722	20,500	63,691	68,508	30,657	66,332	4.15%	(3.18%)
53022851 - 51300 Overtime	2,127	691	1,782	1,782	-	1,956	9.76%	9.76%
53022851 - 52100 Health Insurance Benefit	6,174	6,980	20,322	20,322	8,335	22,762	12.01%	12.01%
53022851 - 52200 FICA & Medicare Emplr Match	1,748	1,621	5,005	5,374	2,345	5,214	4.18%	(2.98%)
53022851 - 52300 PERS Employer Contribution	1,215	8,527	17,630	18,152	3,646	18,969	7.60%	4.50%
53022851 - 52400 Unemployment Insurance	68	77	276	276	130	294	6.52%	6.52%
53022851 - 52500 Workers Compensation	521	490	1,340	1,340	640	1,364	1.79%	1.79%
53022851 - 52900 Other Employee Benefits	48	34	296	296	48	309	4.39%	4.39%
Total Personnel Expenses	32,624	38,920	110,342	116,050	45,801	117,200	6.22%	0.99%
53022852 - 54300 Repair/Maintenance Services	22,000	-	2,500	2,500	-	2,500	-	-
53022852 - 56100 General Supplies	1,012	2	2,500	2,500	3	2,500	-	-
53022852 - 56130 Machinery / Vehicle Parts	4,009	22,449	52,000	54,255	24,424	52,000	-	(4.16%)
Total Operating Expenses	27,021	22,451	57,000	59,255	24,427	57,000	-	(3.81%)
Total Veh & Equip Maintenance	59,645	61,372	167,342	175,305	70,227	174,200	4.10%	(0.63%)

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Proprietary								
Facilities Maintenance								
53022951 - 51100 Salaries and Wages	34,441	42,423	56,887	60,073	40,660	53,549	(5.87%)	(10.86%)
53022951 - 51200 Temporary Employees	44	-	-	-	-	-	-	-
53022951 - 51300 Overtime	896	1,939	2,066	2,066	143	2,207	6.82%	6.82%
53022951 - 52100 Health Insurance Benefit	13,006	17,958	20,102	20,102	13,723	20,119	0.08%	0.08%
53022951 - 52200 FICA & Medicare Emplr Match	2,707	3,394	4,512	4,752	3,121	4,262	(5.54%)	(10.31%)
53022951 - 52300 PERS Employer Contribution	1,912	18,783	15,764	16,046	8,041	5,078	(67.79%)	(68.35%)
53022951 - 52400 Unemployment Insurance	209	288	271	271	251	289	6.64%	6.64%
53022951 - 52500 Workers Compensation	970	1,136	1,316	1,316	1,020	1,340	1.82%	1.82%
53022951 - 52900 Other Employee Benefits	112	166	296	296	125	99	(66.55%)	(66.55%)
Total Personnel Expenses	54,296	86,086	101,214	104,922	67,085	86,943	(14.10%)	(17.14%)
53022952 - 53300 Other Professional	13,670	3,130	15,000	20,630	8,008	15,000	-	(27.29%)
53022952 - 54300 Repair/Maintenance Services	640	54	16,800	16,800	7,266	66,800	297.62%	297.62%
53022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	-	-
53022952 - 56100 General Supplies	132	-	1,500	1,500	-	1,500	-	-
53022952 - 56101 Safety Related Items	-	-	500	500	-	500	-	-
53022952 - 56140 Facility Maintenance Supplies	9,930	17,676	24,700	24,700	4,987	24,700	-	-
Total Operating Expenses	24,372	20,859	59,500	65,130	20,261	109,500	84.03%	68.13%
Total Facilities Maintenance	78,668	106,946	160,714	170,052	87,346	196,443	22.23%	15.52%

PORTS & HARBORS FUND

Ports and Harbors Proprietary Fund: ***Administration and Operations*** (5402-505X; 515X; 525X; 535X; 545X; 555X)

Responsible Manager/Title: Scott Brown, Port Director

Mission Statement

To promote the growth and health of the community through planning, development, and management of marine related municipal properties and facilities to provide moorage and other marine services on a self-supporting basis.

Staffing Overview

- Port Director (1)
- Harbor Master (1)
- Billing & Scheduling Clerks (2)
- Harbor Officers (6)

The Department provides 24-hour waterfront operations and is responsible for the management, maintenance, security, and administration of City-owned marine facilities. Core services include vessel moorage management, facility inspections and maintenance coordination, port security, customer service, emergency response, billing and scheduling, regulatory compliance, environmental stewardship, and support of capital improvement projects. Department staff work closely with local, state, and federal agencies, maritime stakeholders, commercial operators, and the public to ensure safe, efficient, and reliable waterfront operations.

Departmental Goals

- Maintain City port, harbor, dock, and waterfront facilities to provide safe, reliable, and efficient operations for commercial, government, recreational, and community users.
- Provide accurate, timely, and transparent financial information, billing, scheduling, and revenue management support to the Finance Department.
- Manage vessel moorage and waterfront activities in a safe, fair, and efficient manner while ensuring compliance with applicable regulations, policies, and operational requirements.
- Deliver professional and responsive customer service by addressing customer inquiries, complaints, and requests in a timely and effective manner.
- Maintain a trained, professional workforce capable of responding to emergencies, security incidents, environmental events, and operational challenges.
- Ensure compliance with applicable federal, state, local, and maritime security requirements through training, inspections, and continuous improvement of port security practices.
- Support the maintenance, repair, and long-term sustainability of port and harbor infrastructure through proactive asset management, capital project planning, and facility inspections.

- Maintain current policies, procedures, permits, and operational standards to support safe, efficient, and consistent department operations.
- Foster effective communication and collaboration with customers, tenants, government agencies, industry stakeholders, and other City departments.
- Promote environmental stewardship and responsible waterfront operations through compliance with applicable environmental regulations and best management practices.

City of Unalaska
FY2027 Ports & Harbors Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Revenues								
Intergovernmental	362,268	459,688	386,655	386,716	320,125	66,530	(82.79%)	(82.80%)
Charges for Services	8,630,234	7,524,528	9,527,810	9,527,810	6,781,592	8,551,000	(10.25%)	(10.25%)
Investment Income	151,667	140,946	-	-	116,038	-	-	-
Total Revenues	9,144,169	8,125,162	9,914,465	9,914,526	7,217,755	8,617,530	(13.08%)	(13.08%)
Operating Expenditures (excl depr.)								
Harbor Office	1,188,267	1,549,383	1,754,118	1,812,606	1,539,597	1,793,866	2.27%	(1.03%)
Unalaska Marine Center	1,029,255	1,166,719	1,506,235	1,508,780	1,091,496	1,427,395	(5.23%)	(5.39%)
Spit & Light Cargo Docks	556,705	654,716	1,017,582	1,017,582	583,605	946,413	(6.99%)	(6.99%)
Ports Security	16,318	15,837	108,932	108,932	24,350	111,062	1.96%	1.96%
CEM Small Boat Harbor	961,569	956,509	1,166,766	1,170,527	861,245	1,142,596	(2.07%)	(2.39%)
Bobby Storrs Small Boat Harbor	124,184	157,399	214,371	214,371	144,434	214,680	0.14%	0.14%
Veh & Equip Maintenance	46,883	86,816	112,078	115,010	91,117	115,320	2.89%	0.27%
Facilities Maintenance	30,747	46,333	62,214	74,978	35,489	106,484	71.16%	42.02%
Total Operating Expend. (excl depr.)	3,953,927	4,633,713	5,942,296	6,022,786	4,371,333	5,857,816	(1.42%)	(2.74%)
Operating profit - cash basis	**5,190,242**	**3,491,449**	**3,972,169**	**3,891,740**	**2,846,422**	**2,759,714**		
Depreciation	4,332,094	4,187,653	3,929,607	3,929,607	3,603,895	3,921,976	(0.19%)	(0.19%)
Transfers In	-	-	-	5,085,110	5,085,110	-	-	(100.00%)
Total Operating profit - accrual basis	**858,148**	**(696,204)**	**42,562**	**5,047,243**	**4,327,637**	**(1,162,262)**		
Non-operating items								
Bad Debt Expense	(38)	(60,030)	-	-	(5,742)	-	-	-
Allocations IN-Debit	(68,112)	(68,112)	(68,112)	(68,112)	(62,436)	(68,112)	-	-
Interest Expense	(1,412,797)	(496,166)	(1,166,850)	(1,166,850)	(1,152,850)	(1,101,475)	(5.60%)	(5.60%)
Capital Project Transfers	(435,118)	(1,000,000)	(6,285,110)	(6,285,110)	(6,285,110)	(1,170,000)	(81.38%)	(81.38%)
Total Non-Operating Items	(1,916,065)	(1,624,308)	(7,520,072)	(7,520,072)	(7,506,138)	(2,339,587)	(68.89%)	(68.89%)
Net Profit (Loss)	(1,057,917)	(2,320,512)	(7,477,510)	(2,472,829)	(3,178,500)	(3,501,849)		
Appropriation of Net Assets	-	-	7,477,510	2,399,025	-	3,501,849		
Ports & Harbors Proprietary Fund Net	(1,057,917)	(2,320,512)	-	(73,804)	(3,178,500)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Adopted Budget	% of Fund
Expenditures						
Harbor Office	1,456,925	336,941	-	5,091,563	6,885,429	56.81%
Unalaska Marine Center	589,512	837,883		-	1,427,395	11.78%
Spit & Light Cargo Docks	180,560	765,853			946,413	7.81%
Ports Security	89,062	22,000			111,062	0.92%
CEM Small Boat Harbor	323,065	819,531			1,142,596	9.43%
Bobby Storrs Small Boat Harbor	135,413	79,267			214,680	1.77%
Veh & Equip Maintenance	55,320	60,000		-	115,320	0.95%
Facilities Maintenance	35,226	71,258		-	106,484	0.88%
Total Operating Expenditures	2,865,083	2,992,733	-	5,091,563	10,949,379	
Transfers Out				1,170,000	1,170,000	9.65%
	-	-	-	1,170,000	1,170,000	

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Intergovernmental								
54017041 - 42152 Debt Reimbursements Grants	324,625	322,625	320,125	320,125	320,125	-	(100.00%)	(100.00%)
54017041 - 42355 PERS Nonemployer Contributions	18,663	112,588	66,530	66,591	-	66,530	-	(0.09%)
54017041 - 42359 Other State Revenue	18,980	24,475	-	-	-	-	-	-
Total Intergovernmental	362,268	459,688	386,655	386,716	320,125	66,530	(82.79%)	(82.80%)
Charges for Services								
54017042 - 44511 UMC Docking / Moorage	1,783,490	1,399,623	2,075,500	2,075,500	1,189,596	1,822,000	(12.21%)	(12.21%)
54017042 - 44512 UMC Wharfage	2,908,669	2,165,780	3,200,000	3,200,000	1,896,988	2,808,000	(12.25%)	(12.25%)
54017042 - 44513 UMC Rental Fees	981,625	1,112,402	1,128,660	1,128,660	1,009,007	1,001,000	(11.31%)	(11.31%)
54017042 - 44514 UMC Utilities	264,749	244,995	260,000	260,000	271,039	276,000	6.15%	6.15%
54017042 - 44521 Spit Docking / Moorage	669,539	651,442	682,000	682,000	539,062	599,000	(12.17%)	(12.17%)
54017042 - 44524 Spit Utilities	217,241	157,229	260,000	260,000	186,334	276,000	6.15%	6.15%
54017042 - 44531 SBH Docking / Moorage	89,762	72,333	76,000	76,000	56,234	64,000	(15.79%)	(15.79%)
54017042 - 44534 SBH Utilities	12,130	8,906	10,500	10,500	8,737	10,000	(4.76%)	(4.76%)
54017042 - 44541 Cargo Docking / Moorage	37,793	57,933	57,000	57,000	64,482	50,000	(12.28%)	(12.28%)
54017042 - 44542 Cargo Wharfage	185,610	178,716	174,150	174,150	155,932	153,000	(12.14%)	(12.14%)
54017042 - 44543 Cargo Rental Fees	-	-	8,000	8,000	-	7,000	(12.50%)	(12.50%)
54017042 - 44544 Cargo Utilities	21,851	23,429	20,000	20,000	20,146	21,000	5.00%	5.00%
54017042 - 44551 CEM Docking/Moorage	868,259	908,318	1,070,000	1,070,000	871,228	939,000	(12.24%)	(12.24%)
54017042 - 44554 CEM Utilities	526,648	460,934	450,000	450,000	476,391	477,000	6.00%	6.00%
54017042 - 44555 CEM Others Services	2,080	497	1,000	1,000	1,557	1,000	-	-
54017042 - 44560 Security Fees	26,843	24,966	25,000	25,000	17,292	21,000	(16.00%)	(16.00%)
54017042 - 44580 Late Fees	24,781	29,328	15,000	15,000	7,602	13,000	(13.33%)	(13.33%)
54017042 - 44599 Other Revenue	9,164	27,698	15,000	15,000	9,965	13,000	(13.33%)	(13.33%)
Total Charges for Services	8,630,234	7,524,528	9,527,810	9,527,810	6,781,592	8,551,000	(10.25%)	(10.25%)
Investment Income								
54017043 - 47110 Interest Revenue	151,667	140,946	-	-	116,038	-	-	-
Total Investment Income	151,667	140,946	-	-	116,038	-	-	-
Other Financing Sources								
54019848 - 49100 Transfers From General Fund	-	-	-	5,085,110	5,085,110	-	-	(100.00%)
Total Other Financing Sources	-	-	-	5,085,110	5,085,110	-	-	(100.00%)
Non-recurring Revenues								
54017049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	7,477,510	2,399,025	-	3,501,849	(53.17%)	45.97%
Total Non-recurring Revenues	-	-	7,477,510	2,399,025	-	3,501,849	(53.17%)	45.97%
Ports & Harbors Fund Total Revenues	9,144,169	8,125,162	17,391,975	17,398,661	12,302,865	12,119,379	(30.32%)	(30.34%)

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Harbor Office								
54025051 - 51100 Salaries and Wages	710,731	688,249	857,085	861,206	781,175	848,682	(0.98%)	(1.45%)
54025051 - 51200 Temporary Employees	4,574	641	1,856	1,856	17,977	-	(100.00%)	(100.00%)
54025051 - 51300 Overtime	1,189	2,993	12,869	12,869	3,730	12,897	0.22%	0.22%
54025051 - 52100 Health Insurance Benefit	215,224	242,995	257,769	256,627	220,722	287,422	11.50%	12.00%
54025051 - 52200 FICA & Medicare Emplr Match	51,604	52,339	63,832	64,147	58,417	64,812	1.54%	1.04%
54025051 - 52300 PERS Employer Contribution	(43,070)	280,184	230,769	229,975	141,741	235,911	2.23%	2.58%
54025051 - 52400 Unemployment Insurance	3,222	3,225	3,497	3,481	3,272	3,650	4.38%	4.85%
54025051 - 52500 Workers Compensation	6,304	6,477	3,401	3,401	6,290	3,463	1.82%	1.82%
54025051 - 52900 Other Employee Benefits	350	1,464	1,485	1,485	1,330	88	(94.07%)	(94.07%)
Total Personnel Expenses	950,129	1,278,568	1,432,563	1,435,047	1,234,654	1,456,925	1.70%	1.52%
54025052 - 53230 Legal Services	7,260	5,168	7,000	7,000	3,734	7,000	-	-
54025052 - 53260 Training Services	-	5,465	6,000	6,000	319	8,700	45.00%	45.00%
54025052 - 53300 Other Professional Svs	3,308	-	-	-	13,806	-	-	-
54025052 - 53410 Software / Hardware Support	34,599	29,867	45,854	46,588	35,142	67,270	46.70%	44.39%
54025052 - 54230 Custodial Services/Supplies	11,520	10,560	13,400	13,400	9,600	13,400	-	-
54025052 - 54300 Repair/Maintenance Services	-	2,073	4,000	4,000	2,247	4,000	-	-
54025052 - 54410 Buildings / Land Rental	50,683	50,683	53,000	53,000	50,683	53,000	-	-
54025052 - 55200 General Insurance	19,327	42,750	33,267	33,267	25,237	20,749	(37.63%)	(37.63%)
54025052 - 55310 Telephone / Fax/ TV	8,661	8,100	24,900	24,900	8,043	13,000	(47.79%)	(47.79%)
54025052 - 55320 Network / Internet	18,735	18,184	18,816	18,816	18,163	18,976	0.85%	0.85%
54025052 - 55330 Radio	-	-	10,000	10,000	-	10,000	-	-
54025052 - 55390 Other Communications	-	-	1,500	1,500	-	-	(100.00%)	(100.00%)
54025052 - 55901 Advertising	-	-	2,000	2,000	72	2,000	-	-
54025052 - 55902 Printing and Binding	-	-	1,500	1,500	393	1,500	-	-
54025052 - 55903 Travel and Related Costs	24,203	15,035	30,000	30,000	13,726	20,000	(33.33%)	(33.33%)
54025052 - 55904 Banking / Credit Card Fees	25,484	29,479	-	-	21,766	26,000	-	-
54025052 - 55905 Postal Services	2,500	3,000	3,600	3,600	3,000	3,600	-	-
54025052 - 55906 Membership Dues	2,920	2,415	4,000	4,000	2,960	4,000	-	-
54025052 - 55907 Permit Fees	-	-	1,500	1,500	-	1,500	-	-
54025052 - 55908 Employee Moving Costs	-	-	-	-	2,760	-	-	-
54025052 - 56100 General Supplies	3,557	12,276	8,000	63,270	64,046	8,000	-	(87.36%)
54025052 - 56101 Safety Related Items	-	-	3,500	3,500	1,250	3,500	-	-
54025052 - 56120 Office Supplies	2,977	2,079	4,500	4,500	2,094	4,500	-	-
54025052 - 56150 Computer Hardware / Software	12,101	28,692	33,068	33,068	18,902	34,096	3.11%	3.11%
54025052 - 56160 Uniforms	5,141	750	6,500	6,500	2,561	6,500	-	-
54025052 - 56230 Propane	-	16	-	-	-	-	-	-
54025052 - 56240 Heating Oil	1,655	1,059	-	-	1,895	-	-	-
54025052 - 56260 Gasoline for Vehicles	1,261	983	1,800	1,800	244	1,800	-	-
54025052 - 56320 Business Meals	-	441	1,000	1,000	-	1,000	-	-
54025052 - 56330 Food/Bev/Related Emp Apprctn	2,248	1,740	2,700	2,700	2,300	2,700	-	-
54025052 - 56400 Books and Periodicals	-	-	150	150	-	150	-	-
Total Operating Expenses	238,139	270,815	321,555	377,559	304,943	336,941	4.78%	(10.76%)
54025054 - 58100 Depreciation	4,332,094	4,187,653	3,929,607	3,929,607	3,603,895	3,921,976	(0.19%)	(0.19%)
54025054 - 58500 Bad Debt Expense	38	60,030	-	-	5,742	-	-	-
54025054 - 58910 Allocations IN-Debit	68,112	68,112	68,112	68,112	62,436	68,112	-	-
54025054 - 59100 Interest Expense	1,412,797	496,166	1,166,850	1,166,850	1,152,850	1,101,475	(5.60%)	(5.60%)
Total Other Expenses	5,813,041	4,811,961	5,164,569	5,164,569	4,824,922	5,091,563	(1.41%)	(1.41%)
Total Harbor Office	7,001,309	6,361,344	6,918,687	6,977,175	6,364,520	6,885,429	(0.48%)	(1.31%)

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Unalaska Marine Center								
54025151 - 51100 Salaries and Wages	260,550	249,381	279,040	279,040	227,068	268,791	(3.67%)	(3.67%)
54025151 - 51300 Overtime	11,875	11,988	51,247	51,247	24,075	73,701	43.82%	43.82%
54025151 - 52100 Health Insurance Benefit	105,537	113,421	113,847	113,847	114,336	118,483	4.07%	4.07%
54025151 - 52200 FICA & Medicare Emplr Match	20,841	19,995	25,254	25,254	19,318	26,200	3.75%	3.75%
54025151 - 52300 PERS Employer Contribution	(16,144)	94,347	89,588	89,588	52,791	92,251	2.97%	2.97%
54025151 - 52400 Unemployment Insurance	1,626	1,630	1,548	1,548	1,671	1,511	(2.39%)	(2.39%)
54025151 - 52500 Workers Compensation	8,534	6,991	8,421	8,421	6,041	8,575	1.83%	1.83%
Total Personnel Expenses	392,819	497,753	568,945	568,945	445,300	589,512	3.61%	3.61%
54025152 - 53240 Engineering/Architectural Svs	-	-	50,000	50,000	-	10,000	(80.00%)	(80.00%)
54025152 - 53260 Training Services	-	-	2,700	2,700	-	-	(100.00%)	(100.00%)
54025152 - 53300 Other Professional Svs	177	39,960	15,000	15,000	21,059	-	(100.00%)	(100.00%)
54025152 - 53410 Software / Hardware Support	157	143	150	150	131	150	-	-
54025152 - 54110 Water / Sewerage	19,426	21,082	26,000	26,000	15,139	27,500	5.77%	5.77%
54025152 - 54210 Solid Waste	179,143	160,946	190,000	190,000	164,292	190,000	-	-
54025152 - 54220 Snow Plowing	-	-	10,000	10,000	-	10,000	-	-
54025152 - 54230 Custodial Services/Supplies	-	-	6,000	6,000	-	-	(100.00%)	(100.00%)
54025152 - 54300 Repair/Maintenance Services	8,928	13,513	27,000	27,000	16,971	27,000	-	-
54025152 - 54410 Buildings / Land Rental	1,200	1,200	-	-	1,100	-	-	-
54025152 - 54420 Equipment Rental	-	-	1,200	1,200	-	1,200	-	-
54025152 - 55200 General Insurance	264,693	279,630	331,240	331,240	229,832	294,533	(11.08%)	(11.08%)
54025152 - 55310 Telephone / Fax/ TV	3,698	2,916	-	-	928	1,500	-	-
54025152 - 55320 Network / Internet	-	-	2,000	2,000	-	-	(100.00%)	(100.00%)
54025152 - 55906 Membership Dues	-	-	500	500	360	500	-	-
54025152 - 56100 General Supplies	7,605	14,694	110,000	112,545	72,763	110,000	-	(2.26%)
54025152 - 56101 Safety Related Items	888	1,404	-	-	1,685	-	-	-
54025152 - 56110 Sand / Gravel / Rock	-	26,031	40,000	40,000	-	40,000	-	-
54025152 - 56120 Office Supplies	-	-	250	250	-	250	-	-
54025152 - 56160 Uniforms	(1,800)	-	-	-	-	-	-	-
54025152 - 56220 Electricity	132,768	90,039	110,000	110,000	105,503	110,000	-	-
54025152 - 56230 Propane	25	77	150	150	-	150	-	-
54025152 - 56260 Gasoline for Vehicles	17,383	14,992	14,000	14,000	14,174	14,000	-	-
54025152 - 56270 Diesel for Equipment	2,145	2,337	600	600	2,188	600	-	-
54025152 - 56330 Food/Bev/Related Emp Apprctn	-	-	500	500	72	500	-	-
Total Operating Expenses	636,436	668,966	937,290	939,835	646,197	837,883	(10.61%)	(10.85%)
Total Unalaska Marine Center	1,029,255	1,166,719	1,506,235	1,508,780	1,091,496	1,427,395	(5.23%)	(5.39%)

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Spit & Light Cargo Docks								
54025251 - 51100 Salaries and Wages	77,451	74,298	82,678	82,678	67,279	79,641	(3.67%)	(3.67%)
54025251 - 51300 Overtime	3,519	3,552	15,186	15,186	7,133	21,840	43.82%	43.82%
54025251 - 52100 Health Insurance Benefit	31,270	33,606	33,732	33,732	33,877	40,920	21.31%	21.31%
54025251 - 52200 FICA/Medicare Employer Match	6,194	5,956	7,488	7,488	5,724	7,766	3.71%	3.71%
54025251 - 52300 PERS Employer Benefit	(4,797)	28,024	26,547	26,547	15,642	27,332	2.96%	2.96%
54025251 - 52400 Unemployment Ins Benefit	2,782	483	460	460	495	520	13.04%	13.04%
54025251 - 52500 Workers Compensation Ins	2,536	2,078	2,496	2,496	1,790	2,541	1.80%	1.80%
Total Personnel Expenses	118,956	147,996	168,587	168,587	131,940	180,560	7.10%	7.10%
54025252 - 53300 Other Professional	-	-	30,000	30,000	-	-	(100.00%)	(100.00%)
54025252 - 54110 Water / Sewerage	82,947	148,127	150,000	150,000	39,169	150,000	-	-
54025252 - 54210 Solid Waste	9,642	9,261	26,000	26,000	10,122	26,000	-	-
54025252 - 54300 Repair/Maintenance Services	1,879	52,510	46,000	46,000	7,517	46,000	-	-
54025252 - 54410 Buildings/Land Rental	1	447	127,000	127,000	127,250	127,000	-	-
54025252 - 55200 General Insurance	117,068	122,796	142,495	142,495	88,271	114,353	(19.75%)	(19.75%)
54025252 - 56100 General Supplies	1,796	1,303	30,000	30,000	8,899	20,000	(33.33%)	(33.33%)
54025252 - 56110 Sand / Gravel / Rock	-	490	15,000	15,000	2,000	-	(100.00%)	(100.00%)
54025252 - 56220 Electricity	224,416	171,787	275,000	275,000	168,437	275,000	-	-
54025252 - 56260 Gasoline for Vehicles	-	-	7,500	7,500	-	7,500	-	-
Total Operating Expenses	437,749	506,720	848,995	848,995	451,665	765,853	(9.79%)	(9.79%)
Total Spit & Light Cargo Docks	556,705	654,716	1,017,582	1,017,582	583,605	946,413	(6.99%)	(6.99%)

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Ports Security								
54025351 - 51100 Salaries and Wages	3,604	508	8,517	8,517	633	8,517	-	-
54025351 - 51300 Overtime	5,297	3,659	41,583	41,583	1,186	41,583	-	-
54025351 - 52100 Health Insurance Benefit	5,654	1,169	17,519	17,519	1,007	19,621	12.00%	12.00%
54025351 - 52200 FICA/Medicare Employer Match	681	319	3,837	3,837	139	3,837	-	-
54025351 - 52300 PERS Employer Benefit	(627)	1,728	14,193	14,193	400	14,193	-	-
54025351 - 52400 Unemployment Ins Benefit	64	21	238	238	10	245	2.94%	2.94%
54025351 - 52500 Workers Compensation Ins	218	85	1,045	1,045	32	1,066	2.01%	2.01%
Total Personnel Expenses	14,891	7,489	86,932	86,932	3,408	89,062	2.45%	2.45%
54025352 - 56100 General Supplies	1,427	8,349	20,000	20,000	19,972	20,000	-	-
54025352 - 56120 Office Supplies	-	-	500	500	469	500	-	-
54025352 - 56330 Food/Bev/Related Emp Apprctn	-	-	1,500	1,500	501	1,500	-	-
Total Operating Expenses	1,427	8,349	22,000	22,000	20,942	22,000	-	-
Total Ports Security	16,318	15,837	108,932	108,932	24,350	111,062	1.96%	1.96%

City of Unalaska
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Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
CEM Small Boat Harbor								
54025451 - 51100 Salaries and Wages	151,832	140,942	163,066	163,066	134,621	156,980	(3.73%)	(3.73%)
54025451 - 51300 Overtime	4,026	4,312	19,182	19,182	8,342	26,667	39.02%	39.02%
54025451 - 52100 Health Insurance Benefit	54,412	59,832	60,787	60,787	57,061	71,612	17.81%	17.81%
54025451 - 52200 FICA/Medicare Employer Match	11,577	11,091	13,651	13,651	10,801	14,027	2.75%	2.75%
54025451 - 52300 PERS Employer Benefit	(9,279)	55,001	49,033	49,033	27,935	49,922	1.81%	1.81%
54025451 - 52400 Unemployment Ins Benefit	828	829	826	826	814	910	10.17%	10.17%
54025451 - 52500 Workers Compensation Ins	3,303	2,807	2,894	2,894	2,447	2,947	1.83%	1.83%
Total Personnel Expenses	216,699	274,814	309,439	309,439	242,021	323,065	4.40%	4.40%
54025452 - 53230 Legal	-	-	2,500	2,500	-	2,500	-	-
54025452 - 54110 Water / Sewerage	9,993	9,112	12,000	12,000	12,049	12,000	-	-
54025452 - 54210 Solid Waste	50,894	52,097	71,500	71,500	41,293	71,500	-	-
54025452 - 54230 Custodial Services/Supplies	11,520	10,560	11,500	11,500	9,600	11,500	-	-
54025452 - 54300 Repair/Maintenance Services	7,110	18,788	27,000	27,000	8,478	32,000	18.52%	18.52%
54025452 - 55200 General Insurance	103,204	87,240	125,477	125,477	57,888	100,181	(20.16%)	(20.16%)
54025452 - 55310 Telephone / Fax / TV	1,622	1,635	-	-	1,651	-	-	-
54025452 - 56100 General Supplies	1,357	1,644	35,000	35,000	7,912	17,500	(50.00%)	(50.00%)
54025452 - 56110 Sand / Gravel / Rock	-	-	5,000	5,000	5,000	5,000	-	-
54025452 - 56120 Office Supplies	-	-	350	350	-	350	-	-
54025452 - 56220 Electricity	553,502	497,039	560,000	563,761	470,140	560,000	-	(0.67%)
54025452 - 56240 Heating Oil	5,667	3,580	4,500	4,500	5,212	4,500	-	-
54025452 - 56260 Gasoline for Vehicles	-	-	2,500	2,500	-	2,500	-	-
Total Operating Expenses	744,869	681,695	857,327	861,088	619,224	819,531	(4.41%)	(4.83%)
Total CEM Small Boat Harbor	961,569	956,509	1,166,766	1,170,527	861,245	1,142,596	(2.07%)	(2.39%)

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Bobby Storrs Small Boat Harbor								
54025551 - 51100 Salaries and Wages	58,089	55,723	62,009	62,009	50,460	59,729	(3.68%)	(3.68%)
54025551 - 51300 Overtime	2,639	2,664	11,388	11,388	5,350	16,380	43.84%	43.84%
54025551 - 52100 Health Insurance Benefit	23,453	25,205	25,299	25,299	25,408	30,690	21.31%	21.31%
54025551 - 52200 FICA/Medicare Employer Match	4,646	4,467	5,621	5,621	4,293	5,823	3.59%	3.59%
54025551 - 52300 PERS Employer Benefit	(3,598)	21,017	19,911	19,911	11,731	20,497	2.94%	2.94%
54025551 - 52400 Unemployment Ins Benefit	361	362	341	341	371	390	14.37%	14.37%
54025551 - 52500 Workers Compensation Ins	1,902	1,559	1,870	1,870	1,342	1,904	1.82%	1.82%
Total Personnel Expenses	87,491	110,996	126,439	126,439	98,955	135,413	7.10%	7.10%
54025552 - 53300 Other Professional	-	-	5,000	5,000	-	5,000	-	-
54025552 - 54110 Water / Sewerage	8,131	16,505	20,600	20,600	11,934	20,600	-	-
54025552 - 54210 Solid Waste	2,139	2,218	2,800	2,800	1,269	2,800	-	-
54025552 - 54300 Repair/Maintenance Services	-	4,004	15,000	15,000	6,997	10,000	(33.33%)	(33.33%)
54025552 - 55200 General Insurance	11,198	13,091	15,032	15,032	10,124	12,867	(14.40%)	(14.40%)
54025552 - 56100 General Supplies	1,357	-	12,000	12,000	5,745	12,000	-	-
54025552 - 56220 Electricity	13,868	10,584	16,000	16,000	9,410	16,000	-	-
54025552 - 56260 Gasoline for Vehicles	-	-	1,500	1,500	-	-	(100.00%)	(100.00%)
Total Operating Expenses	36,692	46,402	87,932	87,932	45,479	79,267	(9.85%)	(9.85%)
Total Bobby Storrs Small Boat Harbor	124,184	157,399	214,371	214,371	144,434	214,680	0.14%	0.14%

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Transfers Out								
54029854 - 59940 Transfers To Enterpr Capt Proj	435,118	1,000,000	6,285,110	6,285,110	6,285,110	1,170,000	(81.38%)	(81.38%)
Total Other Expenses	435,118	1,000,000	6,285,110	6,285,110	6,285,110	1,170,000	(81.38%)	(81.38%)
Total Transfers Out	435,118	1,000,000	6,285,110	6,285,110	6,285,110	1,170,000	(81.38%)	(81.38%)

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Veh & Equip Maintenance								
54022851 - 51100 Salaries and Wages	21,001	31,813	30,056	32,330	40,765	31,303	4.15%	(3.18%)
54022851 - 51300 Overtime	-	273	840	840	-	923	9.88%	9.88%
54022851 - 52100 Health Insurance Benefit	6,799	9,473	9,589	9,589	12,504	10,741	12.01%	12.01%
54022851 - 52200 FICA & Medicare Emplr Match	1,607	2,455	2,364	2,540	3,118	2,460	4.06%	(3.15%)
54022851 - 52300 PERS Employer Contribution	(1,387)	12,795	8,321	8,568	7,506	8,954	7.61%	4.51%
54022851 - 52400 Unemployment Insurance	116	145	132	132	142	146	10.61%	10.61%
54022851 - 52500 Workers Compensation	545	765	632	632	949	643	1.74%	1.74%
54022851 - 52900 Other Employee Benefits	74	120	144	144	149	150	4.17%	4.17%
Total Personnel Expenses	28,754	57,839	52,078	54,775	65,134	55,320	6.23%	0.99%
54022852 - 54300 Repair/Maintenance Services	-	-	2,000	2,000	-	2,000	-	-
54022852 - 56100 General Supplies	56	958	1,000	1,000	243	1,000	-	-
54022852 - 56130 Machinery / Vehicle Parts	18,073	28,019	57,000	57,235	25,740	57,000	-	(0.41%)
Total Operating Expenses	18,129	28,977	60,000	60,235	25,982	60,000	-	(0.39%)
Total Veh & Equip Maintenance	46,883	86,816	112,078	115,010	91,117	115,320	2.89%	0.27%

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Ports & Harbors Proprietary								
Facilities Maintenance								
54022951 - 51100 Salaries and Wages	15,191	20,327	23,051	24,339	12,812	21,701	(5.86%)	(10.84%)
54022951 - 51300 Overtime	48	175	794	794	32	893	12.47%	12.47%
54022951 - 52100 Health Insurance Benefit	5,182	6,857	8,131	8,131	4,684	8,153	0.27%	0.27%
54022951 - 52200 FICA & Medicare Emplr Match	1,166	1,568	1,829	1,930	982	1,727	(5.58%)	(10.52%)
54022951 - 52300 PERS Employer Contribution	(967)	7,907	6,375	6,491	2,446	2,051	(67.83%)	(68.40%)
54022951 - 52400 Unemployment Insurance	52	124	111	111	51	124	11.71%	11.71%
54022951 - 52500 Workers Compensation	419	537	527	527	309	537	1.90%	1.90%
54022951 - 52900 Other Employee Benefits	50	83	138	138	34	40	(71.01%)	(71.01%)
Total Personnel Expenses	21,142	37,578	40,956	42,461	21,350	35,226	(13.99%)	(17.04%)
54022952 - 53300 Other Professional	2,419	1,841	-	11,259	13,578	-	-	(100.00%)
54022952 - 54300 Repair/Maintenance Services	5,920	6,274	14,758	14,758	7	64,758	338.80%	338.80%
54022952 - 54500 Construction Services	-	-	1,100	1,100	-	1,100	-	-
54022952 - 56100 General Supplies	172	-	250	250	-	250	-	-
54022952 - 56140 Facility Maintenance Supplies	1,094	640	5,150	5,150	555	5,150	-	-
Total Operating Expenses	9,605	8,755	21,258	32,517	14,140	71,258	235.21%	119.14%
Total Facilities Maintenance	30,747	46,333	62,214	74,978	35,489	106,484	71.16%	42.02%

AIRPORT FUND

Airport Proprietary Fund: ***<u>Administration and Operations</u>*** (5502-565X)
Responsible Manager/Title: Scott Brown, Port Director

Mission Statement

To provide, operate and develop an air transportation facility to serve the community while maintaining the highest level of safety, convenience and efficiency.

Staffing Overview

- Port Director (1)
- Harbormaster (1)
- Billing & Scheduling Clerks (2)
- Harbor Officers (6)

Airport Administration and Operations is supported by Ports Department staff who provide management, customer service, facility oversight, maintenance coordination, emergency response, tenant relations, budgeting, and operational support for the City-owned airport terminal and associated public-use facilities.

The Department works closely with airlines, tenants, contractors, federal and state agencies, emergency responders, and the traveling public to maintain a safe, secure, efficient, and welcoming airport environment. Staff support daily terminal operations, lease administration, facility inspections, public access, parking management, safety initiatives, and long-term facility improvement planning.

Departmental Goals

- Maintain a safe, clean, secure, and welcoming airport terminal facility for passengers, tenants, visitors, and staff.
- Support reliable airport operations through proactive facility maintenance, inspections, repairs, and asset management practices.
- Maximize revenue opportunities through effective lease administration, tenant relations, facility utilization, and responsible financial management.
- Provide accurate and timely budgeting, financial reporting, and operational information to support sound decision-making and fiscal accountability.
- Deliver professional and responsive customer service to airport users, tenants, airlines, contractors, and the public.
- Maintain current policies, procedures, leases, and operational standards to support efficient and effective facility management.
- Promote safety and security through compliance with applicable federal, state, and local regulations, emergency preparedness planning, and coordination with partner agencies.
- Support terminal modernization, facility upgrades, and capital improvement projects that enhance safety, accessibility, efficiency, customer experience, and long-term operational sustainability.
- Foster effective communication and collaboration with airlines, tenants, government agencies, emergency responders, contractors, and community stakeholders.

- Reduce operating costs and improve efficiency through responsible resource management, energy conservation, preventive maintenance, and continuous process improvement initiatives.

City of Unalaska
FY2027 Airport Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Airport Proprietary								
Revenues								
Undefined	26	-	-	-	-	-	-	-
Intergovernmental	2,090	11,118	5,008	5,135	-	5,008	-	(2.47%)
Charges for Services	511,339	417,459	469,500	469,500	400,485	412,500	(12.14%)	(12.14%)
Total Revenues	513,455	428,577	474,508	474,635	400,485	417,508	(12.01%)	(12.04%)
Operating Expenditures (excl depr.)								
Airport Admin/Operations	402,700	399,403	688,124	687,897	409,093	904,264	31.41%	31.45%
Facilities Maintenance	112,706	124,716	227,622	299,057	188,495	201,599	(11.43%)	(32.59%)
Total Operating Expend. (excl depr.)	515,407	524,119	915,746	986,954	597,588	1,105,863	20.76%	12.05%
Operating profit - cash basis	**(1,951)**	**(95,542)**	**(441,238)**	**(512,319)**	**(197,103)**	**(688,355)**		
Depreciation	184,923	122,474	109,190	109,190	100,091	109,190	-	-
Total Operating profit - accrual basis	**(186,874)**	**(218,015)**	**(550,428)**	**(621,509)**	**(297,193)**	**(797,545)**		
Non-operating items								
Allocations IN-Debit	(4,608)	(4,608)	(4,608)	(4,608)	(4,224)	(4,608)	-	-
Interest Expense	(2,443)	(1,952)	-	-	-	-	-	-
Capital Project Transfers	-	-	-	(270,000)	-	-	-	(100.00%)
Total Non-Operating Items	(7,051)	(6,560)	(4,608)	(274,608)	(4,224)	(4,608)	-	(98.32%)
Net Profit (Loss)	(193,925)	(224,575)	(555,036)	(896,117)	(301,417)	(802,153)		
Appropriation of Net Assets	-	-	555,036	831,437	-	802,153		
Airport Proprietary Fund Net	(193,925)	(224,575)	-	(64,680)	(301,417)	-		

	Personnel Expenses	Operating Expenses	Other Expenses	Adopted Budget	% of Fund
Expenditures					
Airport Admin/Operations	142,521	761,743	113,798	1,018,062	83.47%
Facilities Maintenance	158,364	43,235	-	201,599	16.53%
Total Operating Expenditures	300,885	804,978	113,798	1,219,661	

City of Unalaska
FY2027 Airport Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Airport Proprietary								
Undefined								
5500 - 47110 Interest Revenue	26	-	-	-	-	-	-	-
Total Undefined	26	-	-	-	-	-	-	-
Intergovernmental								
55017541 - 42355 PERS Nonemployer Contributions	2,090	11,118	5,008	5,135	-	5,008	-	(2.47%)
Total Intergovernmental	2,090	11,118	5,008	5,135	-	5,008	-	(2.47%)
Charges for Services								
55017542 - 44580 Late Fees	249	112	500	500	252	500	-	-
55017542 - 44670 Airport Other Services	11,495	13,850	12,000	12,000	11,150	12,000	-	-
55017542 - 47240 Airport Rent	499,596	403,498	457,000	457,000	389,083	400,000	(12.47%)	(12.47%)
Total Charges for Services	511,339	417,459	469,500	469,500	400,485	412,500	(12.14%)	(12.14%)
Non-recurring Revenues								
55017549 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	555,036	831,437	-	802,153	44.52%	(3.52%)
Total Non-recurring Revenues	-	-	555,036	831,437	-	802,153	44.52%	(3.52%)
Airport Fund Total Revenues	513,455	428,577	1,029,544	1,306,072	400,485	1,219,661	18.47%	(6.62%)

City of Unalaska
FY2027 Airport Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Airport Proprietary								
Airport Admin/Operations								
55025651 - 51100 Salaries and Wages	78,297	71,711	93,640	93,955	79,900	86,160	(7.99%)	(8.30%)
55025651 - 51200 Temporary Employees	-	-	743	743	-	-	(100.00%)	(100.00%)
55025651 - 51300 Overtime	92	14	96	96	109	94	(2.08%)	(2.08%)
55025651 - 52100 Health Insurance Benefit	19,825	20,001	23,104	22,723	16,896	25,448	10.15%	11.99%
55025651 - 52200 FICA & Medicare Emplr Match	5,474	5,445	6,791	6,814	5,865	6,587	(3.00%)	(3.33%)
55025651 - 52300 PERS Employer Contribution	4,034	23,492	24,055	23,876	13,216	23,680	(1.56%)	(0.82%)
55025651 - 52400 Unemployment Insurance	289	260	315	310	246	320	1.59%	3.23%
55025651 - 52500 Workers Compensation	176	206	228	228	164	232	1.75%	1.75%
Total Personnel Expenses	108,188	121,130	148,972	148,745	116,396	142,521	(4.33%)	(4.18%)
55025652 - 53230 Legal Services	-	500	2,500	2,500	-	2,500	-	-
55025652 - 53240 Engineering/Architectural Svs	-	-	30,000	30,000	-	10,000	(66.67%)	(66.67%)
55025652 - 53300 Other Professional Svs	-	250	15,000	15,000	-	365,000	2333.33%	2333.33%
55025652 - 53410 Software / Hardware Support	2,393	-	-	-	-	-	-	-
55025652 - 54110 Water / Sewerage	10,914	11,450	18,000	18,000	11,865	18,000	-	-
55025652 - 54210 Solid Waste	47,680	57,104	65,000	65,000	43,459	65,000	-	-
55025652 - 54220 Snow Plowing	-	-	5,000	5,000	-	5,000	-	-
55025652 - 54230 Custodial Services/Supplies	81,315	72,495	66,000	66,000	80,068	82,600	25.15%	25.15%
55025652 - 54300 Repair/Maintenance Services	-	669	100,000	100,000	-	10,000	(90.00%)	(90.00%)
55025652 - 54410 Buildings / Land Rental	-	-	29,425	29,425	24,149	29,425	-	-
55025652 - 55200 General Insurance	50,985	56,826	64,680	64,680	29,324	40,048	(38.08%)	(38.08%)
55025652 - 55310 Telephone / Fax / TV	2,470	2,486	6,677	6,677	2,519	3,000	(55.07%)	(55.07%)
55025652 - 55320 Network / Internet	-	-	-	-	-	2,000	-	-
55025652 - 55904 Banking / Credit Card Fees	175	646	3,200	3,200	994	500	(84.38%)	(84.38%)
55025652 - 55905 Postal Services	250	300	300	300	300	300	-	-
55025652 - 55907 Permit Fees	-	-	120	120	-	120	-	-
55025652 - 55999 Other	-	-	-	-	(4)	-	-	-
55025652 - 56100 General Supplies	6,538	903	15,000	15,000	18,720	10,000	(33.33%)	(33.33%)
55025652 - 56120 Office Supplies	266	-	250	250	-	250	-	-
55025652 - 56220 Electricity	67,246	54,771	83,000	83,000	55,390	83,000	-	-
55025652 - 56240 Heating Oil	24,281	19,871	35,000	35,000	25,912	35,000	-	-
Total Operating Expenses	294,512	278,273	539,152	539,152	292,698	761,743	41.29%	41.29%
55025654 - 58100 Depreciation	184,923	122,474	109,190	109,190	100,091	109,190	-	-
55025654 - 58910 Allocations IN-Debit	4,608	4,608	4,608	4,608	4,224	4,608	-	-
55025654 - 59100 Interest Expense	2,443	1,952	-	-	-	-	-	-
Total Other Expenses	191,973	129,034	113,798	113,798	104,315	113,798	-	-
Total Airport Admin/Operations	594,674	528,436	801,922	801,695	513,408	1,018,062	26.95%	26.99%

City of Unalaska
FY2027 Airport Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Airport Proprietary								
Transfers Out								
55029854 - 59940 Transfers To Enterpr Capt Proj	-	-	-	270,000	-	-	-	(100.00%)
Total Other Expenses	-	-	-	270,000	-	-	-	(100.00%)
Total Transfers Out	-	-	-	270,000	-	-	-	(100.00%)

City of Unalaska
FY2027 Airport Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Airport Proprietary								
Facilities Maintenance								
55022951 - 51100 Salaries and Wages	65,766	58,228	103,553	109,350	61,847	97,477	(5.87%)	(10.86%)
55022951 - 51200 Temporary Employees	3,594	66	-	-	-	-	-	-
55022951 - 51300 Overtime	511	337	3,759	3,759	258	4,016	6.84%	6.84%
55022951 - 52100 Health Insurance Benefit	19,237	19,773	36,590	36,590	21,228	36,623	0.09%	0.09%
55022951 - 52200 FICA & Medicare Emplr Match	5,345	4,485	8,211	8,655	4,751	7,757	(5.53%)	(10.38%)
55022951 - 52300 PERS Employer Contribution	3,549	18,047	28,694	29,208	11,960	9,239	(67.80%)	(68.37%)
55022951 - 52400 Unemployment Insurance	363	289	497	497	294	527	6.04%	6.04%
55022951 - 52500 Workers Compensation	1,905	1,505	2,500	2,500	1,526	2,546	1.84%	1.84%
55022951 - 52900 Other Employee Benefits	222	182	583	583	180	179	(69.30%)	(69.30%)
Total Personnel Expenses	100,493	102,912	184,387	191,142	102,044	158,364	(14.11%)	(17.15%)
55022952 - 53300 Other Professional	3,564	4,156	-	57,815	59,107	-	-	(100.00%)
55022952 - 54230 Custodial Services/Supplies	946	-	-	-	-	-	-	-
55022952 - 54300 Repair/Maintenance Services	1,082	3,233	30,600	37,465	18,915	30,600	-	(18.32%)
55022952 - 54500 Construction Services	-	-	1,000	1,000	-	1,000	-	-
55022952 - 56100 General Supplies	101	-	7,000	7,000	-	7,000	-	-
55022952 - 56140 Facility Maintenance Supplies	6,520	14,414	4,635	4,635	8,429	4,635	-	-
Total Operating Expenses	12,213	21,804	43,235	107,915	86,450	43,235	-	(59.94%)
Total Facilities Maintenance	112,706	124,716	227,622	299,057	188,495	201,599	(11.43%)	(32.59%)

HOUSING FUND

Housing Proprietary Fund: **Administration & Operations** (5602-585X)
Responsible Manager/Title: Marjie Veeder, Deputy City Manager

Mission Statement

The mission of Housing Administration & Operations is to enhance employee recruitment and retention by providing a portion of the City's workforce with decent, safe, quality housing for themselves and their immediate family.

Departmental Goals

- To provide housing opportunities for the recruitment and retention of employees, especially for certain critical positions, and offer available units to current employees in Unalaska's tight housing market.
- To ensure that the housing policy remains relevant and effective, and achieves the objectives and desired outcomes.
- To responsibly manage the Housing Propriety Fund.
- To work cooperatively with the Facilities Maintenance Division to maintain City-owned housing units.
- To work cooperatively with the Finance Department to accurately maintain deposits, housing payroll deductions and refunds.

City of Unalaska
FY2027 Housing Budget Summary
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Housing Proprietary								
Revenues								
Intergovernmental	1,493	12,113	3,471	3,572	-	-	(100.00%)	(100.00%)
Charges for Services	242,057	248,370	255,000	255,000	278,046	318,975	25.09%	25.09%
Total Revenues	243,551	260,483	258,471	258,572	278,046	318,975	23.41%	23.36%
Operating Expenditures (excl depr.)								
Housing Admin & Operating	157,828	218,530	237,041	237,320	186,104	186,833	(21.18%)	(21.27%)
Facilities Maintenance	62,690	196,097	210,667	524,529	519,214	187,223	(11.13%)	(64.31%)
Total Operating Expend. (excl depr.)	220,518	414,626	447,708	761,849	705,317	374,056	(16.45%)	(50.90%)
Operating profit - cash basis	**23,033**	**(154,143)**	**(189,237)**	**(503,277)**	**(427,271)**	**(55,081)**		
Depreciation	195,245	195,245	195,246	195,246	178,975	171,637	(12.09%)	(12.09%)
Transfers In	300,000	68,000	-	-	-	-	-	-
Total Operating profit - accrual basis	**127,788**	**(281,389)**	**(384,483)**	**(698,523)**	**(606,246)**	**(226,718)**		
Non-operating items								
Allocations IN-Debit	(2,100)	(2,100)	(2,100)	(2,100)	(1,925)	(2,100)	-	-
Total Non-Operating Items	(2,100)	(2,100)	(2,100)	(2,100)	(1,925)	(2,100)	-	-
Net Profit (Loss)	125,688	(283,489)	(386,583)	(700,623)	(608,171)	(228,818)		
Appropriation of Net Assets	-	-	386,583	392,398	-	228,818		
Housing Proprietary Fund Net	125,688	(283,489)	-	(308,225)	(608,171)	-		

	Personnel Expenses	Operating Expenses	Other Expenses	Adopted Budget	% of Fund
Expenditures					
Housing Admin & Operating	63,470	123,363	173,737	360,570	65.82%
Facilities Maintenance	132,318	54,905	-	187,223	34.18%
Total Operating Expenditures	195,788	178,268	173,737	547,793	

City of Unalaska
FY2027 Housing Budget Detail
Revenues
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Housing Proprietary								
Intergovernmental								
56018041 - 42355 PERS Nonemployer Contributions	1,493	12,113	3,471	3,572	-	-	(100.00%)	(100.00%)
Total Intergovernmental	1,493	12,113	3,471	3,572	-	-	(100.00%)	(100.00%)
Charges for Services								
56018042 - 47230 Housing Rent	242,057	248,370	255,000	255,000	278,046	318,975	25.09%	25.09%
Total Charges for Services	242,057	248,370	255,000	255,000	278,046	318,975	25.09%	25.09%
Other Financing Sources								
56019848 - 49100 Transfers From General Fund	300,000	68,000	-	-	-	-	-	-
Total Other Financing Sources	300,000	68,000	-	-	-	-	-	-
Non-recurring Revenues								
56018049 - 49910 Bdgtd Use of Unrest. Net Asset	-	-	386,583	392,398	-	228,818	(40.81%)	(41.69%)
Total Non-recurring Revenues	-	-	386,583	392,398	-	228,818	(40.81%)	(41.69%)
Housing Fund Total Revenues	543,551	328,483	645,054	650,970	278,046	547,793	(15.08%)	(15.85%)

City of Unalaska
FY2027 Housing Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Housing Proprietary								
Housing Admin & Operating								
56025851 - 51100 Salaries and Wages	46,281	52,013	53,178	53,417	37,408	38,396	(27.80%)	(28.12%)
56025851 - 51200 Temporary Employees	-	(447)	371	371	894	-	(100.00%)	(100.00%)
56025851 - 51300 Overtime	46	11	167	167	1	17	(89.82%)	(89.82%)
56025851 - 52100 Health Insurance Benefit	16,560	16,095	17,851	17,851	10,506	11,467	(35.76%)	(35.76%)
56025851 - 52200 FICA & Medicare Emplr Match	3,467	3,890	4,109	4,126	2,933	2,940	(28.45%)	(28.74%)
56025851 - 52300 PERS Employer Contribution	(23,954)	26,036	14,626	14,649	7,825	10,371	(29.09%)	(29.20%)
56025851 - 52400 Unemployment Insurance	246	235	242	242	165	145	(40.08%)	(40.08%)
56025851 - 52500 Workers Compensation	109	112	132	132	77	134	1.52%	1.52%
Total Personnel Expenses	42,754	97,946	90,676	90,955	59,809	63,470	(30.00%)	(30.22%)
56025852 - 53300 Other Professional Svs	1,270	1,920	2,500	2,500	2,510	2,500	-	-
56025852 - 54110 Water / Sewerage	4,473	4,182	8,300	8,300	11,085	10,833	30.52%	30.52%
56025852 - 54210 Solid Waste	16,563	16,805	27,480	27,480	17,707	18,408	(33.01%)	(33.01%)
56025852 - 54230 Custodial Services/Supplies	7,200	7,200	12,000	12,000	12,000	12,000	-	-
56025852 - 54410 Buildings / Land Rental	749	749	780	780	749	780	-	-
56025852 - 55200 General Insurance	40,578	43,374	49,881	49,881	28,083	36,742	(26.34%)	(26.34%)
56025852 - 56100 General Supplies	-	886	1,000	1,000	2,145	1,000	-	-
56025852 - 56220 Electricity	15,408	13,445	18,024	18,024	12,583	14,700	(18.44%)	(18.44%)
56025852 - 56240 Heating Oil	28,833	32,023	26,400	26,400	39,433	26,400	-	-
Total Operating Expenses	115,074	120,584	146,365	146,365	126,294	123,363	(15.72%)	(15.72%)
56025854 - 58100 Depreciation	195,245	195,245	195,246	195,246	178,975	171,637	(12.09%)	(12.09%)
56025854 - 58910 Allocations IN-Debit	2,100	2,100	2,100	2,100	1,925	2,100	-	-
Total Other Expenses	197,345	197,345	197,346	197,346	180,900	173,737	(11.96%)	(11.96%)
Total Housing Admin & Operating	355,174	415,875	434,387	434,666	367,004	360,570	(16.99%)	(17.05%)

City of Unalaska
FY2027 Housing Budget Detail
Expenditures
Adopted 05/26/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Adopted Budget	% Chg Original Budget	% Chg Revised Budget
Housing Proprietary								
Facilities Maintenance								
56022951 - 51100 Salaries and Wages	51,215	85,216	86,345	91,180	89,660	81,285	(5.86%)	(10.85%)
56022951 - 51200 Temporary Employees	1,668	-	-	-	-	-	-	-
56022951 - 51300 Overtime	883	1,833	4,254	4,254	2,323	3,389	(20.33%)	(20.33%)
56022951 - 52100 Health Insurance Benefit	14,574	36,300	30,921	30,921	31,581	30,540	(1.23%)	(1.23%)
56022951 - 52200 FICA & Medicare Emplr Match	4,113	6,659	6,933	7,306	7,037	6,469	(6.69%)	(11.46%)
56022951 - 52300 PERS Employer Contribution	(25,109)	44,958	24,248	24,677	18,816	7,868	(67.55%)	(68.12%)
56022951 - 52400 Unemployment Insurance	235	428	422	422	315	450	6.64%	6.64%
56022951 - 52500 Workers Compensation	1,471	2,309	2,125	2,125	2,331	2,164	1.84%	1.84%
56022951 - 52900 Other Employee Benefits	166	349	514	514	359	153	(70.23%)	(70.23%)
Total Personnel Expenses	49,216	178,052	155,762	161,399	152,422	132,318	(15.05%)	(18.02%)
56022952 - 53300 Other Professional Svs	-	-	-	66,259	77,621	-	-	(100.00%)
56022952 - 54210 Solid Waste	107	454	-	-	674	-	-	-
56022952 - 54300 Repair/Maintenance Services	4,920	-	29,755	270,755	241,000	29,755	-	(89.01%)
56022952 - 56100 General Supplies	949	-	6,200	6,200	10,069	6,200	-	-
56022952 - 56101 Safety Related Items	-	-	1,000	1,000	-	1,000	-	-
56022952 - 56110 Sand / Gravel / Rock	-	-	500	500	-	500	-	-
56022952 - 56140 Facility Maintenance Supplies	7,497	17,591	17,450	18,416	37,427	17,450	-	(5.25%)
Total Operating Expenses	13,473	18,045	54,905	363,130	366,792	54,905	-	(84.88%)
Total Facilities Maintenance	62,690	196,097	210,667	524,529	519,214	187,223	(11.13%)	(64.31%)

PERSONNEL BUDGET

FY27 Personnel Budget Detail

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459
COUNCIL MEMBER	1	0.120	6,000	-	1,322	459	-	7,781
COUNCIL MEMBER	1	0.120	6,000	-	1,322	459	-	7,781
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459
COUNCIL MEMBER	1	0.120	6,000	-	-	459	-	6,459
MAYOR	1	0.240	8,400	-	-	643	-	9,043
MAYOR & COUNCIL	**7**	**0.960**	**44,400**	**-**	**2,644**	**3,397**	**-**	**50,441**

WCOMP	135
GRAND TOTAL	**50,576**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
EXECUTIVE ASSISTANT I	1	1.000	96,201	2,500	24,050	8,068	42,625	173,445
DEPUTY CITY MANAGER	1	1.000	205,522	2,500	51,381	14,842	42,625	316,870
CITY MANAGER	1	1.000	230,000	2,500	57,500	16,713	42,625	349,339
CITY MANAGER'S OFFICE	**3**	**3.000**	**531,723**	**7,500**	**132,931**	**39,623**	**127,875**	**839,655**

OT	2,800
PLCO	-
LONGEVITY BONUS	-
TAXES (OT/PLCO/LB)	214
PERS (OT)	700
WCOMP	692
GRAND TOTAL	**844,061**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
ADMIN ASST I	1	1.000	58,343	2,500	14,586	5,171	42,625	123,225
HR SPECIALIST	1	1.000	107,031	2,500	26,758	8,896	42,625	187,809
HR MANAGER	1	1.000	169,852	2,500	42,463	13,702	42,625	271,142
RISK MANAGEMENT COORD	1	1.000	143,133	2,500	35,783	11,658	42,625	235,699
STUDENT INTERN	1	0.250	15,600	-	-	1,193	-	16,793
STUDENT INTERN	1	0.250	15,600	-	-	1,193	-	16,793
STUDENT INTERN	1	0.250	15,600	-	-	1,193	-	16,793
STUDENT INTERN	1	0.250	15,600	-	-	1,193	-	16,793
STUDENT INTERN	1	0.250	15,600	-	-	1,193	-	16,793
ADMINISTRATION	**9**	**5.250**	**556,358**	**10,000**	**119,590**	**45,394**	**170,500**	**901,842**

OT	1,200
PLCO	5,266
LONGEVITY BONUS	-
TAXES (OT/PLCO/LB)	495
PERS (OT)	1,617
WCOMP	1,347
GRAND TOTAL	**911,767**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
CITY CLERK	1	1.000	169,852	2,500	42,463	13,702	42,625	271,142
CITY CLERK ADMN ASST	1	1.000	79,061	2,500	19,765	6,756	42,625	150,707
DEPUTY CITY CLERK	1	1.000	102,009	2,500	25,502	8,512	42,625	181,148
CITY CLERK	**3**	**3.000**	**350,922**	**7,500**	**87,730**	**28,970**	**127,875**	**602,997**

OT	2,000
EDUCATION INCENTIVE	3,600
LONGEVITY BONUS	7,000
TAXES (OT/PLCO/EI/LB)	964
PERS (OT)	3,150
WCOMP	651
GRAND TOTAL	**620,362**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
ACCT ASST 1 A/P	1	1.000	96,533	2,500	24,133	8,093	42,625	173,884
ACCT ASST 1 A/R	1	1.000	86,382	2,500	21,596	7,317	42,625	160,420
ACCT ASST 2 - GB	1	1.000	96,533	2,500	24,133	8,093	42,625	173,884
ACCT ASST 2 PAYROLL	1	1.000	95,222	2,500	23,806	7,993	42,625	172,146
ACCT ASST 2 UTILITY	1	1.000	96,533	2,500	24,133	8,093	42,625	173,884
EMERGENCY TEMP .50	1	0.500	34,081	-	-	2,978	-	37,059
ADMIN ASST 2	1	1.000	77,730	2,500	19,432	6,655	42,625	148,942
CONTROLLER	1	1.000	165,722	2,500	41,430	13,386	42,625	265,663
FINANCE DIRECTOR	1	1.000	190,861	2,500	47,715	14,201	42,625	297,903
PROJ & F/A ACCT	1	1.000	118,991	2,500	29,748	9,811	42,625	203,675
PURCHASING AGENT	1	1.000	96,034	2,500	24,008	8,055	42,625	173,222
SENIOR ACCT A/P	1	1.000	122,200	2,500	30,550	10,057	42,625	207,932
SENIOR ACCT A/R	1	1.000	125,882	2,500	31,470	10,338	42,625	212,815
FINANCE	**13**	**12.500**	**1,402,703**	**30,000**	**342,155**	**115,069**	**511,500**	**2,401,427**

OT	4,000
PLCO	-
LONGEVITY BONUS	18,000
EDUCATION INCENTIVE	13,200
TAXES (OT/PLCO/INC)	2,322
PERS (OT)	8,800
WCOMP	2,364
GRAND TOTAL	**2,450,113**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
COMPUTER SPECIALIST	1	1.000	96,845	2,500	24,211	8,117	42,625	174,298
IT MANAGER	1	1.000	157,508	2,500	39,377	12,758	42,625	254,768
NETWORK ADMINIST	1	1.000	122,561	2,500	30,640	10,084	42,625	208,410
IS	**3**	**3.000**	**376,914**	**7,500**	**94,228**	**30,959**	**127,875**	**637,476**

OT	2,000
PLCO	50,000
LONGEVITY BONUS	4,000
TAXES (OT/PLCO/LB)	4,284
PERS (OT)	14,000
WCOMP	12,635
GRAND TOTAL	**724,395**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
PLANNING COMMISSIONERS	5	0.060	12,000	-	-	918	-	12,918
ADMIN ASST 2	1	1.000	72,322	2,500	18,080	6,241	42,625	141,768
ASSOCIATE PLANNER	1	1.000	108,205	2,500	27,051	8,986	42,625	189,367
GRANT MANAGER	1	1.000	122,561	2,500	30,640	10,084	42,625	208,410
PLANNING DIRECTOR	1	1.000	169,852	2,500	42,463	13,702	42,625	271,142
PLANNING	**9**	**4.060**	**484,939**	**10,000**	**118,235**	**39,931**	**170,500**	**823,605**

OT	2,000
PLCO	-
LONGEVITY BONUS	5,000
TAXES (OT/PLCO)	153
PERS (OT)	1,750
WCOMP	1,021
GRAND TOTAL	**833,529**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
ANIMAL CNTRL OFFICER	1	1.000	80,995	2,500	20,249	6,904	42,625	153,273
DEPUTY POLICE CHIEF	1	1.000	173,518	2,500	43,380	13,982	42,625	276,005
CHIEF OF POLICE	1	1.000	205,522	2,500	51,381	13,644	42,625	315,672
OFFICE MANAGER	1	1.000	109,564	2,500	27,391	9,090	42,625	191,170
IS/DMV AGENT	1	1.000	81,286	2,500	20,322	6,927	42,625	153,660
POLICE OFFICER	1	1.000	104,582	2,500	26,146	8,709	42,625	184,562
POLICE OFFICER	1	1.000	101,504	2,500	25,376	8,473	42,625	180,478
POLICE OFFICER	1	1.000	95,680	2,500	23,920	8,028	42,625	172,753
POLICE OFFICER	1	1.000	98,550	2,500	24,638	8,247	42,625	176,560
POLICE OFFICER	1	1.000	101,504	2,500	25,376	8,473	42,625	180,478
POLICE OFFICER	1	1.000	101,504	2,500	25,376	8,473	42,625	180,478
POLICE OFFICER	1	1.000	114,254	2,500	28,564	9,449	42,625	197,392
POLICE OFFICER	1	1.000	95,680	2,500	23,920	8,028	42,625	172,753
POLICE OFFICER	1	1.000	98,550	2,500	24,638	8,247	42,625	176,560
POLICE SERGEANT	1	1.000	148,075	2,500	37,019	12,036	42,625	242,255
POLICE SERGEANT	1	1.000	118,622	2,500	29,656	9,783	42,625	203,186
POLICE SERGEANT	1	1.000	111,842	2,500	27,960	9,264	42,625	194,191
POLICE SERGEANT	1	1.000	111,842	2,500	27,960	9,264	42,625	194,191
POLICE/DMV/AC	**18**	**18.000**	**2,053,076**	**45,000**	**513,269**	**167,022**	**767,250**	**3,545,617**

Airfare

EDUCATION INCENTIVE	14,400
EXERCISE PAY	29,000
SHIFT DIFFERENTIAL	145,000
ON CALL TIME	59,000
INCENTIVE BONUS	45,000
OT	342,000
PLCO	71,400
TAXES (OT/PLCO/INC/SD/OCT/EX/EI)	51,256
PERS (OT/SD/OCT)	176,450
WCOMP	39,727
GRAND TOTAL	**4,518,850**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
COMM OFFICER	1	1.000	104,499	2,500	26,125	8,702	42,625	184,451
COMM OFFICER	1	1.000	86,237	2,500	21,559	7,305	42,625	160,226
COMM OFFICER	1	1.000	78,915	2,500	19,729	6,745	42,625	150,514
COMM OFFICER	1	1.000	76,606	2,500	19,152	6,569	42,625	147,452
LD COMM OFFICER	1	1.000	116,854	2,500	29,214	9,532	42,625	200,725
COMMUNICATIONS	**5**	**5.000**	**463,112**	**12,500**	**115,778**	**38,853**	**213,125**	**843,368**

EDUCATION INCENTIVE	4,800
EXERCISE PAY	16,000
SHIFT DIFFERENTIAL	28,350
ON CALL TIME	11,000
INCENTIVE BONUS	16,000
OT	75,600
PLCO	23,100
TAXES (OT/PLCO/INC/SD/OCT/EX)	13,376
PERS (OT/SD/OCT/EDINC)	43,713
WCOMP	1,284
GRAND TOTAL	**1,076,591**

EDUCATION INCENTIVE	7,200
EXERCISE PAY	15,000
SHIFT DIFFERENTIAL	60,900
ON CALL TIME	11,550
INCENTIVE BONUS	16,000
OT	63,000
PLCO	15,750
TAXES (OT/PLCO/INC/SD/OCT/EX)	14,489
PERS (OT/SD/OCT)	47,350
WCOMP	12,033
GRAND TOTAL	**1,060,583**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
CORRECTIONS OFFICER	1	1.000	83,741	2,500	20,935	7,114	42,625	156,915
CORRECTIONS OFFICER	1	1.000	76,606	2,500	19,152	6,569	42,625	147,452
CORRECTIONS OFFICER	1	1.000	76,606	2,500	19,152	6,569	42,625	147,452
CORRECTIONS OFFICER	1	1.000	74,360	2,500	18,590	6,397	42,625	144,472
LEAD CORRECTION OFF.	1	1.000	117,312	2,500	29,328	9,255	42,625	201,020
CORRECTIONS	**5**	**5.000**	**428,626**	**12,500**	**107,156**	**35,904**	**213,125**	**797,311**

FIRE/EMS STIPENDS	65,000
EDUCATION INCENTIVE	25,200
EXERCISE PAY	36,000
SHIFT DIFFERENTIAL	26,500
ON CALL TIME	25,000
INCENTIVE BONUS	21,000
OT	200,000
PLCO	-
AXES (OT/PLCO/INC/SD/OCT/EI/STIP)	30,501
PERS (OT/SD/OCT)	83,425
WCOMP	24,713
GRAND TOTAL	**2,059,832**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
FIRE CHIEF	1	1.000	193,409	2,500	48,352	15,336	42,625	302,222
ADMIN ASST 2	1	1.000	86,481	2,500	21,620	7,324	42,625	160,551
FIREFIGHTER 1	1	1.000	89,877	2,500	22,469	7,584	42,625	165,055
FIREFIGHTER 1	1	1.000	98,218	2,500	24,554	8,222	42,625	176,119
FIREFIGHTER 1	1	1.000	92,581	2,500	23,145	7,791	42,625	168,642
FIREFIGHTER 1	1	1.000	87,256	2,500	21,814	7,383	42,625	161,578
SENIOR FIRE CAPTAIN	1	1.000	111,821	2,500	27,955	9,263	42,625	194,164
SENIOR FIRE CAPTAIN	1	1.000	111,821	2,500	27,955	9,263	42,625	194,164
FIRE/EMS	**8**	**8.000**	**871,463**	**20,000**	**217,866**	**72,165**	**341,000**	**1,522,493**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
ADMIN ASST 2	1	1.000	72,322	2,500	18,080	6,241	42,625	558	142,326
PROJECT MANAGER	1	1.000	132,383	2,500	33,096	10,836	42,625	-	221,440
DATA SPECIALIST 1	1	1.000	81,432	2,500	20,358	6,938	42,625	558	154,411
DATA SPECIALIST 2	1	1.000	104,062	2,500	26,016	8,669	42,625	558	184,430
PUBLIC WORKS DIRECTOR	1	1.000	193,074	2,500	48,268	15,100	42,625	-	301,567
ENGINEERING TECH I	1	1.000	100,695	2,500	25,174	8,411	42,625	-	179,406
DPW OFFICE MANAGER	1	1.000	97,282	2,500	24,320	8,150	42,625	-	174,877
ENGINEERING & ADMIN	**7**	**7.000**	**781,250**	**17,500**	**195,312**	**64,345**	**298,375**	**1,674**	**1,358,457**

EDUCATION INCENTIVE	2,400
OT	1,030
PLCO	-
LONGEVITY BONUS	9,000
TAXES (OT/PLCO)	767
PERS (OT)	3,108
WCOMP	12,322
GRAND TOTAL	**1,387,084**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
TEMP MED OPERATOR .50	1	0.500	41,704	-	-	3,607	-	279	45,590
HVY EQUIP OPERATOR	1	1.000	119,642	2,500	29,910	9,861	42,625	558	205,096
HVY EQUIP OPERATOR	1	1.000	119,642	2,500	29,910	9,861	42,625	558	205,096
HVY EQUIP OPERATOR	1	1.000	119,642	2,500	29,910	9,861	42,625	558	205,096
LGT EQUIP OPERATOR	1	1.000	91,645	2,500	22,911	7,719	42,625	558	167,958
LGT EQUIP OPERATOR	1	1.000	79,061	2,500	19,765	6,756	42,625	558	151,265
MED EQUIP OPERATOR	1	1.000	109,970	2,500	27,492	9,121	42,625	558	192,266
MED EQUIP OPERATOR	1	1.000	105,726	2,500	26,432	8,796	42,625	558	186,637
MED EQUIP OPERATOR	1	1.000	101,026	2,500	25,256	8,437	42,625	558	180,402
MED EQUIP OPERATOR	1	1.000	101,026	2,500	25,256	8,437	42,625	558	180,402
ROADS CHIEF	1	1.000	135,346	2,500	33,836	10,905	42,625	558	225,770
ROADS	**11**	**10.500**	**1,124,427**	**25,000**	**270,681**	**93,361**	**426,250**	**5,859**	**1,945,578**

OT	46,350
PLCO	-
LONGEVITY BONUS	18,000
TAXES (OT/PLCO/LB)	4,923
PERS (OT)	16,088
WCOMP	29,764
GRAND TOTAL	**2,060,702**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
STOREKEEPER 1	1	1.000	95,222	2,500	23,806	7,993	42,625	558	172,704
STOREKEEPER 1	1	1.000	86,382	2,500	21,596	7,317	42,625	558	160,978
STOREKEEPER 1	1	1.000	74,506	2,500	18,626	6,408	42,625	558	145,223
SUPPLY SUPERVISOR	1	1.000	124,696	2,500	31,174	10,247	42,625	558	211,800
SUPPLY	**4**	**4.000**	**380,806**	**10,000**	**95,202**	**31,965**	**170,500**	**2,232**	**690,705**

OT	6,180
PLCO	-
EDUCATION INCENTIVE	6,000
LONGEVITY BONUS	6,000
TAXES (OT/PLCO/EI/LB)	1,391
PERS (OT)	4,545
WCOMP	10,888
GRAND TOTAL	**725,708**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
HVY EQUIP MECH	1	1.000	126,526	2,500	31,632	10,388	42,625	558	214,229
HVY EQUIP MECH	1	1.000	127,462	2,500	31,866	10,459	42,625	558	215,470
LGT EQUIP MECH	1	1.000	118,997	2,500	29,749	9,812	42,625	558	204,241
LGT EQUIP MECH	1	1.000	96,034	2,500	24,008	8,055	42,625	558	173,780
HEAVY OILER MECH	1	1.000	105,352	2,500	26,338	8,768	42,625	558	186,141
MAINT MECH CHIEF	1	1.000	145,933	2,500	36,483	11,872	42,625	558	239,971
VEHICLE MAINT.	**6**	**6.000**	**720,304**	**15,000**	**180,076**	**59,353**	**255,750**	**3,348**	**1,233,831**

LONGEVITY BONUS	10,000
OT	22,340
PLCO	-
TAXES (OT/PLCO/TA/LB)	2,474
PERS (OT)	8,085
WCOMP	15,338
GRAND TOTAL	**1,292,068**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
FACILITIES MAINT. MANAGEF	1	1.000	136,344	2,500	34,086	11,139	42,625	558	227,252
INSTALL/MAINT WKR	1	1.000	120,598	2,500	30,150	9,934	42,625	558	206,365
INSTALL/MAINT WKR	1	1.000	120,598	2,500	30,150	9,934	42,625	558	206,365
INSTALL/MAINT WKR	1	1.000	115,648	2,500	28,912	9,555	42,625	558	199,798
INSTALL/MAINT WKR	1	1.000	119,101	2,500	29,775	9,819	42,625	558	204,378
INSTALL/MAINT WKR	1	1.000	102,731	2,500	25,683	8,567	42,625	558	182,664
INSTALL/MAINT WKR	1	1.000	83,866	2,500	20,966	7,124	42,625	558	157,639
MAINT MECH 1	1	1.000	72,322	2,500	18,080	6,241	42,625	558	142,326
MAINT MECH 1	1	1.000	96,845	2,500	24,211	8,117	42,625	558	174,856
FACILITIES MAINT.	**9**	**9.000**	**968,053**	**22,500**	**242,013**	**80,430**	**383,625**	**5,022**	**1,701,643**

EDUCATION INCENTIVE	2,400
LONGEVITY BONUS	14,000
OT	41,200
PLCO	-
TAXES (OT/PLCO/TA/LB)	4,406
PERS (OT)	14,400
WCOMP	25,831
GRAND TOTAL	**1,803,881**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
PCR DIRECTOR	**1**	**1.000**	180,043	2,500	45,011	14,482	42,625	284,660
PCR ADMIN.			**180,043**	**2,500**	**45,011**	**14,482**	**42,625**	**284,660**

LONGEVITY BONUS	10,000
TAXES (LB)	763
PERS (LB)	2,500
WCOMP	353
GRAND TOTAL	**298,276**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
PROGRAM COORDINATOR	1	1.000	82,846	2,500	20,712	7,046	42,625	155,729
PROGRAM COORDINATOR	1	1.000	82,846	2,500	20,712	7,046	42,625	155,729
PROGRAM COORDINATOR	1	1.000	82,846	2,500	20,712	7,046	42,625	155,729
PROGRAM COORDINATOR	1	1.000	82,846	2,500	20,712	7,046	42,625	155,729
RECREATION MANAGER	1	1.000	140,326	2,500	35,082	11,636	42,625	232,169
REC PROGRAM AID	1	0.500	25,823	-	-	2,262	-	28,086
REC PROGRAMS	**6**	**5.500**	**497,535**	**12,500**	**117,928**	**42,083**	**213,125**	**883,171**

PCR REF/INSTRUCTORS	32,400
EDUCATION INCENTIVE	-
LONGEVITY BONUS	2,000
OT	32,000
PLCO	-
TAXES (OT/PLCO/REFS/EI/LB)	5,300
PERS (OT)	8,500
WCOMP	4,441
GRAND TOTAL	**967,811**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
BUSINESS & OPS MANAGER	1	1.000	115,765	2,500	28,941	9,623	42,625	199,454
RECREATION ASST	1	1.000	82,451	2,500	20,613	7,016	42,625	155,205
RECREATION ASST	1	1.000	73,258	2,500	18,314	6,312	42,625	143,009
RECREATION ASST	1	1.000	69,056	2,500	17,264	5,991	42,625	137,436
RECREATION ASST	1	1.000	67,038	2,500	16,760	5,837	42,625	134,760
RECREATION ASST .63	1	0.630	48,955	1,000	-	4,217	-	54,172
RECREATION ASST .63	1	0.630	43,492	1,000	-	3,830	-	48,322
RECREATION ASST .63	1	0.630	39,798	1,000	-	3,585	21,313	65,695
COMMUNITY CENTER	**8**	**6.890**	**539,813**	**15,500**	**101,892**	**46,412**	**234,438**	**938,054**

EDUCATION INCENTIVE	10,800
LONGEVITY BONUS	10,000
OT	24,000
PLCO	-
TAXES (OT/PLCO/EI/LB)	3,427
PERS (OT)	11,200
WCOMP	961
GRAND TOTAL	**998,442**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
CITY LIBRARIAN	1	1.000	163,685	2,500	40,921	13,005	42,625	262,736
LIBRARY ASST	1	1.000	79,269	2,500	19,817	6,772	42,625	150,983
LIBRARY ASST	1	1.000	70,450	2,500	17,612	6,098	42,625	139,285
LIBRARY ASST	1	1.000	68,390	2,500	17,098	5,940	42,625	136,553
LIBRARY ASST .50	1	0.500	43,857	1,000	-	3,770	-	48,627
LIBRARY ASST .50	1	0.500	34,195	1,000	-	3,128	-	38,323
LIBRARY ASST - TEMP .125	1	0.125	7,595	-	-	654	-	8,248
LIBRARY ASST - TEMP .125	1	0.125	7,595	-	-	654	-	8,248
LIBRARY	**8**	**5.250**	**475,035**	**12,000**	**95,448**	**40,021**	**170,500**	**793,005**

EDUCATION INCENTIVE	2,400
LIBRARY VOLUNTEER	2,600
LONGEVITY BONUS	8,000
OT	11,000
PLCO	9,000
TAXES (OT/PLCO/LB/EI)	2,525
PERS (OT)	5,600
WCOMP	827
GRAND TOTAL	**834,956**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
AQUATICS MANAGER	1	1.000	109,271	2,500	27,318	9,141	42,625	190,855
PRGRM COORD	1	1.000	82,846	2,500	20,712	7,046	42,625	155,729
HEAD LIFEGUARD	1	1.000	56,647	2,500	14,162	5,042	42,625	120,975
LIFEGUARD	1	0.180	9,712	-	-	831	-	10,543
LIFEGUARD	1	0.180	9,712	-	-	831	-	10,543
LIFEGUARD	1	0.180	9,712	-	-	829	-	10,542
LIFEGUARD	1	0.180	9,712	-	-	829	-	10,542
LIFEGUARD	1	0.180	9,712	-	-	829	-	10,542
LIFEGUARD	1	0.180	9,712	-	-	829	-	10,542
LIFEGUARD	1	0.180	9,712	-	-	829	-	10,542
LIFEGUARD	1	0.180	9,708	-	-	829	-	10,537
LIFEGUARD	1	0.180	9,708	-	-	829	-	10,537
LIFEGUARD	1	0.180	9,708	-	-	829	-	10,537
LIFEGUARD	1	0.180	9,427	-	-	807	-	10,234
LIFEGUARD	1	0.180	9,427	-	-	807	-	10,234
LIFEGUARD	1	0.180	9,427	-	-	807	-	10,234
AQUATICS CENTER	**16**	**5.340**	**374,158**	**7,500**	**62,191**	**31,945**	**127,875**	**603,669**

AQUATICS VOLUNTEER	3,600
LONGEVITY BONUS	2,000
EDUCATION INCENTIVE	3,600
OT	15,000
PLCO	-
TAXES (OT/PLCO/EI/LB)	1,851
PERS (OT)	5,150
WCOMP	9,249
GRAND TOTAL	**644,119**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
DEPUTY UTILITIES DIRECTOF	1	1.000	143,042	2,500	35,760	11,651	42,625	235,578
EMERGENCY TEMP	1	0.500	34,080	-	-	2,607	-	36,687
DPU DIRECTOR	1	1.000	151,593	2,500	37,898	14,083	42,625	248,699
UTILITY ADMIN	**3**	**2.500**	**328,715**	**5,000**	**73,659**	**28,341**	**85,250**	**520,965**

OT	-
PLCO	2,500
TAXES (PLCO)	191
PERS (OT)	625
WCOMP	6,265
GRAND TOTAL	**530,546**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
ELEC ENGINEER TECH	1	1.000	121,160	2,500	30,290	9,977	42,625	558	207,110
HVY EQUIP MECH	1	1.000	103,626	2,500	25,906	8,636	42,625	558	183,851
HVY EQUIP MECH	1	1.000	120,141	2,500	30,035	9,899	42,625	558	205,758
PWR PLNT OP 1	1	1.000	94,016	2,500	23,504	7,900	42,625	558	171,103
PWR PLNT OP 1	1	1.000	99,736	2,500	24,934	8,338	42,625	558	178,691
PWR PLNT OP 1	1	1.000	88,629	2,500	22,157	7,488	42,625	558	163,957
PWR PLNT OP 1	1	1.000	88,629	2,500	22,157	7,488	42,625	558	163,957
PWR PLNT OP 2	1	1.000	123,739	2,500	30,935	10,174	42,625	558	210,531
PWR PLNT OP 2	1	1.000	103,626	2,500	25,906	8,636	42,625	558	183,851
PWR PLANT SUPERVISOR	1	1.000	118,643	2,500	29,661	9,784	42,625	558	203,771
ELECTRIC PROD.	**10**	**10.000**	**1,061,944**	**25,000**	**265,486**	**88,321**	**426,250**	**5,580**	**1,872,581**

ON CALL TIME	20,000
EDUCATION INCENTIVE	10,800
LONGEVITY BONUS	12,000
SHIFT DIFFERENTIAL	25,000
OT	50,000
PLCO	-
TAXES (SD/OT/PLCO/EI/OB)	9,012
PERS (SD/OT)	29,450
WCOMP	26,429
GRAND TOTAL	**2,055,272**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
UTILITY LINE CHIEF	1	1.000	201,739	2,500	50,435	14,523	42,625	558	312,380
UTILITY LINEMAN	1	1.000	189,530	2,500	47,382	13,711	42,625	558	296,306
UTILITY LINEMAN	1	1.000	184,018	2,500	46,004	13,289	42,625	558	288,994
UTILITY LNMN APPRENT	1	1.000	94,806	2,500	23,702	7,961	42,625	558	172,152
ELECTRIC LINE R&M	**4**	**4.000**	**670,093**	**10,000**	**167,523**	**49,484**	**170,500**	**2,232**	**1,069,832**

ON CALL TIME	33,250
OT	35,000
PLCO	-
TAXES (OT/PLCO/LG)	5,221
PERS (OT)	17,063
WCOMP	16,195
GRAND TOTAL	**1,176,560**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
WATER OIT-TEMP .50	1	0.500	37,426			3,195		279	40,900
WATER SUPERVISOR	1	1.000	129,667	2,500	32,417	10,410	42,625	558	218,177
MEDIUM EQUIP OP	1	1.000	98,072	2,500	24,518	8,211	42,625	558	176,484
WTR OP 1	1	1.000	85,322	2,500	21,330	7,235	42,625	558	159,570
WTR OP 1	1	1.000	96,034	2,500	24,008	8,055	42,625	558	173,780
WTR OP 1	1	1.000	90,501	2,500	22,625	7,632	42,625	558	166,441
WTR OP 3	1	1.000	103,626	2,500	25,906	8,636	42,625	558	183,851
WATER	**7**	**6.500**	**640,647**	**15,000**	**150,805**	**53,373**	**255,750**	**3,627**	**1,119,202**

EDUCATION INCENTIVE	2,400
LONGEVITY BONUS	6,000
ON CALL TIME	18,000
OT	15,000
PLCO	-
TAXES (OC/OT/PLCO/EI/OB)	2,708
PERS (OC/OT)	10,350
WCOMP	13,780
GRAND TOTAL	**1,187,440**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
LAB COORDINATOR	1	1.000	115,765	2,500	28,941	9,285	42,625	-	199,116
WW OIT-TEMP .50	1	0.500	37,426	-	-	3,142	-	279	40,847
WW OP 1	1	1.000	104,936	2,500	26,234	8,736	42,625	558	185,589
WW OP 1	1	1.000	90,501	2,500	22,625	7,632	42,625	558	166,441
WW OP 2	1	1.000	108,992	2,500	27,248	9,046	42,625	558	190,969
WW OP 2	1	1.000	112,258	2,500	28,064	9,296	42,625	558	195,301
WW SUPERVISOR	1	1.000	115,170	2,500	28,792	9,519	42,625	558	199,164
WASTEWATER	**7**	**6.500**	**685,047**	**15,000**	**161,905**	**56,656**	**255,750**	**3,069**	**1,177,427**

EDUCATION INCENTIVE	6,000
LONGEVITY BONUS	15,000
ON CALL TIME	18,000
OT	15,000
PLCO	-
TAXES (OC/OT/PLCO/EI/OB)	4,131
PERS (OC/OT/EI)	13,500
WCOMP	14,722
GRAND TOTAL	**1,263,780**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total
SLD WST OP 1-TEMP.50	1	0.500	36,025	-	-	3,078	-	279	39,382
SOLID WST OP 1	1	1.000	79,061	2,500	19,765	6,756	42,625	558	151,265
SOLID WST OP 1	1	1.000	76,752	2,500	19,188	6,580	42,625	558	148,203
SOLID WST OP 1	1	1.000	72,322	2,500	18,080	6,241	42,625	558	142,326
SOLID WST OP 2	1	1.000	104,062	2,500	26,016	8,669	42,625	558	184,430
SOLID WST OP 3	1	1.000	136,843	2,500	34,211	11,177	42,625	558	227,914
SOLID WST SUPERVISOR	1	1.000	114,213	2,500	28,553	9,446	42,625	558	197,895
SOLID WASTE	**7**	**6.500**	**619,278**	**15,000**	**145,813**	**51,947**	**255,750**	**3,627**	**1,091,415**

ON CALL TIME	18,000
EDUCATION INCENTIVE	6,000
LONGEVITY BONUS	10,000
OT	50,000
PLCO	10,000
TAXES (OT/PLCO/LG/EI)	7,191
PERS (OT)	23,500
WCOMP	17,962
GRAND TOTAL	**1,234,068**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
BILL & SCHED CLERK	1	1.000	68,307	2,500	17,077	5,934	42,625	136,443
BILL & SCHED CLERK	1	1.000	60,653	2,500	15,163	5,348	42,625	126,289
DEPUTY PORT DIRECTOR	1	1.000	146,042	2,500	36,510	10,421	42,625	238,099
PORT DIRECTOR	1	1.000	181,404	2,500	45,351	13,127	42,625	285,007
PORTS ADMIN	**4**	**4.000**	**456,406**	**10,000**	**114,102**	**34,830**	**170,500**	**785,838**

LONGEVITY BONUS	2,000
OT	14,000
PLCO	-
TAXES (OT/PLCO/LB)	1,224
PERS (OT)	4,000
WCOMP	1,001
GRAND TOTAL	**808,063**

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
HARBOR OFFICER	1	1.000	77,750	2,500	19,438	7,656	42,625	149,969
HARBOR OFFICER	1	1.000	75,483	2,500	18,871	7,483	42,625	146,962
HARBOR OFFICER	1	1.000	57,782	2,500	14,446	5,129	42,625	122,482
HARBOR OFFICER	1	1.000	73,278	2,500	18,320	6,314	42,625	143,037
HARBOR OFFICER	1	1.000	63,170	2,500	15,792	5,541	42,625	129,628
HARBOR OFFICER	1	1.000	59,530	2,500	14,882	5,262	42,625	124,799
HARBORMASTER	1	1.000	134,951	2,500	33,738	12,933	42,625	226,746
PORTS & HARBOR OPS	**7**	**7.000**	**541,944**	**17,500**	**135,486**	**50,317**	**298,375**	**1,043,623**

LONGEVITY BONUS	5,000
SHIFT DIFFERENTIAL	51,000
& PORT SECURITY	50,100
OT	94,900
PLCO	11,250
TAXES (SD/OT/PLCO/LB)	12,336
PERS (SD/OT)	53,063
WCOMP	16,360
GRAND TOTAL	**1,337,631**

TOTAL BUDGETED PERSONNEL

	Positions	FTE	
TOTAL	**208**	**175.25**	
Total FT Permanent	164	164.000	
Total PT Permanent	31	6.750	(includes Less than Part-Time Permanent Positions)
Total Temp	13	4.500	(includes Seasonal/Emergency/Intern Positions)
	208	**175.250**	

FY26

TOTAL BASE WAGE	18,609,733
TOTAL AIRFARE	415,000
TOTAL PERS	5,083,795
TOTAL PAYROLL TAXES	1,722,847
TOTAL HEALTH INSURANCE	7,011,813
TOTAL LIFEMED INSURANCE	24,883
TOTAL UNION TRAINING BENEFIT	36,270
TOTAL DPS VOLUNTEER STIPENDS	65,000
TOTAL PCR REFEREES/INSTRUCTORS	38,600
TOTAL SHIFT DIFFERENTIALS	386,850
TOTAL ON CALL TIME	213,800
TOTAL INCENTIVE/RETENTION BONUS	271,000
TOTAL EXERCISE PAY	96,000
TOTAL EDUCATION INCENTIVE	121,200
TOTAL OVERTIME	1,167,600
TOTAL PLCO	198,266

TOTAL WCOMP	319,290
GRAND TOTAL	**35,781,946**

CAPITAL AND
MAJOR MAINTENANCE PLAN

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-24

A RESOLUTION OF THE UNALASKA CITY COUNCIL ADOPTING THE FY27-FY36 CAPITAL AND MAJOR MAINTENANCE PLAN

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

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

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

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

WHEREAS, City staff and City Council have had the opportunity to review and comment on the nominations and the FY27-FY36 CMMP.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council approves and adopts the ten-year CMMP, for FY27-FY36, as presented by the City Manager pursuant to Unalaska Code of Ordinances § 6.12.040.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 28, 2026.

Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:

Estkarlen P. Magdaong, CMC
City Clerk

CITY OF UNALASKA
CORPORATE
SEAL
STATE OF ALASKA

MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Cameron Dean, Planning Director
Through: Abner Hoage, Interim City Manager
Date: April 14, 2026
Re: Resolution 2026-24: Adopt the FY27-36 Capital and Major Maintenance Plan

SUMMARY: This resolution will adopt the FY27-36 Capital and Major Maintenance Plan. FY27 appropriations identified on the plan will be included in the City's FY27 budget.

PREVIOUS COUNCIL ACTION: Council adopted Resolution 2025-65 identifying the following priorities, in no particular order, for the FY27-36 CMMP:

- Roof Repairs and Facility Maintenance
- Ports Maintenance Plan
- Aquatics Center Repair/Replacement
- Captains Bay Road Paving and Utility Extensions
- Tom Madsen Airport Terminal and Air Service Improvements

BACKGROUND: Title 6 of the Unalaska City Code requires the City Manager to submit a five-year capital improvement plan and budget of the proposed projects each year in conjunction with the City's operating budget. Each year, Council adopts this plan, called the Capital and Major Maintenance Plan (CMMP), to help identify needs and set spending priorities for the coming five-year period. This is the sixth year Unalaska will prepare a ten-year CMMP.

Council discussed the FY27 CMMP and Budget Calendar and proposed changes to the CMMP's prioritization process during a worksession on October 28, 2025. Following the worksession and adoption of Resolution 2025-65 on November 25, 2025, Planning has worked with other departments to review nominations for the FY27-36 CMMP.

Worksesssions on February 10 and March 10 discussed project nominations and plans, like the Rolling Stock Replacement Plan, that are incorporated into the CMMP. Council discussed the draft plan on March 24.

- 11/25/25 – Adopt City Council Priorities
- 2/10/26 – Review CMMP Nominations
- 3/10/26 – Rolling Stock, Painting, Paving, Facilities Maintenance
- 3/24/26 – Draft CMMP Presentation

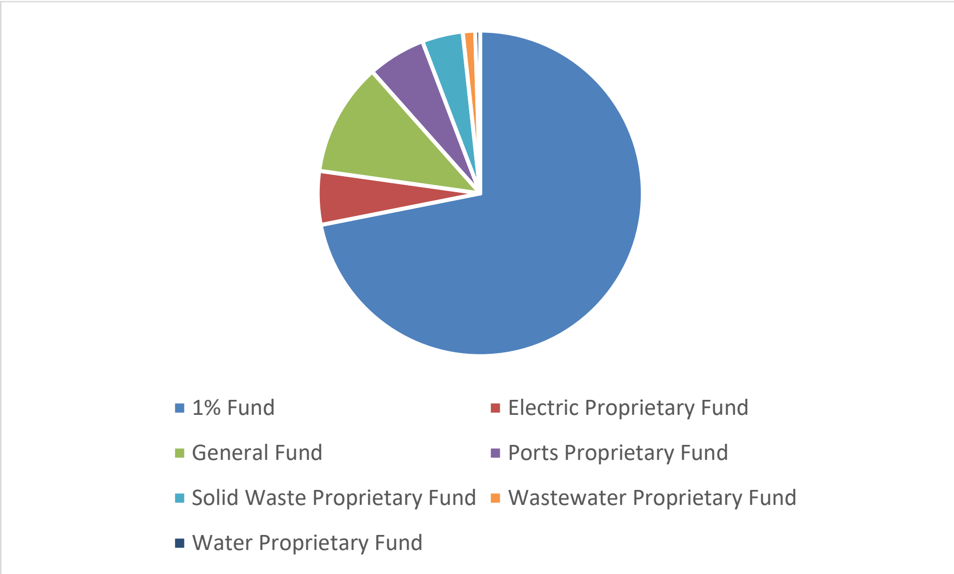
- 4/14/26 – Final CMMP Presentation
- **4/28/26 – Adopt CMMP**

DISCUSSION: The CMMP proposes 23 projects totaling $20,788,153 in FY27. This total includes the rolling stock, painting, pavement, facilities maintenance and building engineering plans presented at the work session on March 10.

Table 1. Proposed FY27 CMMP Funding

1% Fund	14,585,590
Electric Proprietary Fund	1,080,000
General Fund	2,277,563
Ports Proprietary Fund	1,170,000
Solid Waste Proprietary Fund	825,000
Wastewater Proprietary Fund	250,000
Water Proprietary Fund	100,000
Total	20,288,153

Figure 1. Proposed FY27 CMMP Funding



The CMMP draft presented at the last worksession included $500,000 in FY27 for a Paving and Road Assessment, but this funding was also included in DPW's FY27 operating budget. Staff determined that it is more appropriately included in the operating budget and have removed it from the CMMP. Planned future paving and road improvement projects remain on the CMMP.

ALTERNATIVES: Council may amend the resolution to modify any aspect of the proposed CMMP.

FINANCIAL IMPLICATIONS: Once the CMMP is adopted, appropriations for FY27 will be included in the budget.

LEGAL: UCO § 6.12.040 states that "The City Manager shall submit a capital improvement program and proposed budget for the five following fiscal years which shall accompany the proposed operating budget."

STAFF RECOMMENDATION: Staff recommend approval.

PROPOSED MOTION: I move to adopt Resolution 2026-24.

CITY MANAGER COMMENTS: Council has reviewed the FY27–FY36 Capital and Major Maintenance Plan through multiple work sessions, including detailed discussions of project nominations, rolling stock, facilities maintenance, and long-range priorities. The final plan presented tonight reflects those discussions and incorporates the adjustments identified by Council. Adoption of the CMMP will allow FY27 appropriations to be included in the upcoming budget and will provide a clear framework for capital planning over the next ten years.

ATTACHMENTS:

FY27-36 Final CMMP

DPW Maintenance Projects

FY 2027 FUNDING TABLE

FY 2027 - 2036 CMMP SUMMARY SHEETS

FY 2027 - 2036 CMMP FUNDING TABLE

FY27	Electric Proprietary Fund	General Fund	Ports Proprietary Fund	Solid Waste Proprietary Fund	Wastewater Proprietary Fund	Water Proprietary Fund	1% Fund	Grand Total
Electric Proprietary Fund								
Electric								
Electrical Breakers Maintenance and Service	90,000							90,000
Electrical Distribution Equipment Replacement	200,000							200,000
Generator Sets Rebuild	215,000							215,000
Engine Control Upgrades	575,000							575,000
Subtransmission Upgrades							3,660,477	3,660,477
Electric Total	1,080,000						3,660,477	4,740,477
Electric Proprietary Fund Total	**1,080,000**						**3,660,477**	**4,740,477**
General Fund								
PCR								
Community Center Playground Improvements							400,000	400,000
PCR Total							400,000	400,000
Public Works								
Rolling Stock Replacement Plan		897,563						897,563
City Hall and Community Center Elevator Repairs		80,000						80,000
Paving								
Citywide Roof Repairs							9,072,150	9,072,150
Building Engineering		300,000						300,000
DPW Door Access System							175,000	175,000
DPW Warehouse Fire Alarm and Sprinklers							25,000	25,000
Ongoing Roof and Structural Repairs							500,000	500,000
Painting		1,000,000						1,000,000
Public Works Total		2,277,563					9,772,150	12,049,713
General Fund Total		**2,277,563**					**10,172,150**	**12,449,713**
Ports Proprietary Fund								
Ports								
Spit Dock Fender Replacement and Utility Upgrade Project			630,000					630,000
UMC Crane Rail Crack Repair and Structural Rehabilitation			120,000					120,000
UMC Security Gate Re-Engineering and Replacement			420,000					420,000
Ports Total			1,170,000					1,170,000
Ports Proprietary Fund Total			**1,170,000**					**1,170,000**
Solid Waste Proprietary Fund								
Solid Waste								
Landfill Cell II-3 Construction				100,000				100,000
Tire Shredder for Baler Facility				725,000				725,000
Solid Waste Total				825,000				825,000
Solid Waste Proprietary Fund Total				**825,000**				**825,000**
Wastewater Proprietary Fund								
Wastewater								
Lift Station Improvements					250,000			250,000
Wastewater Total					**250,000**			**250,000**
Wastewater Proprietary Fund Total					**250,000**			**250,000**
Water Proprietary Fund								
Water								
Icy Creek Reservoir Dredging						100,000		100,000
Raven Way Water Improvements							752,963	752,963
Water Total						100,000	752,963	852,963
Water Proprietary Fund Total						**100,000**	**752,963**	**852,963**
Grand Total	**1,080,000**	**2,277,563**	**1,170,000**	**825,000**	**250,000**	**100,000**	**14,585,590**	**20,288,153**

Requested Funds	2027	2027	2027	2027 Total	2028	2028	2028	2028	2028 Total	2029	2029	2029	2029 Total
	General	Proprietary	1% Fund		General	Proprietary	External	1% Fund		General	Proprietary	External	
Electric Proprietary Fund													
Electric													
Electrical Breakers Maintenance and Service		90,000		**90,000**									
Electrical Distribution Equipment Replacement		200,000		**200,000**		200,000			**200,000**		500,000		**500,000**
Engine Control Upgrades		575,000		**575,000**									
Generator Sets Rebuild		215,000		**215,000**		973,000			**973,000**		565,000		**565,000**
Pyramid Electric Plant							500,000		**500,000**			106,852,796	**106,852,796**
Subtransmission Upgrades			3,660,477	**3,660,477**				3,660,478	**3,660,478**				
Electric Total		**1,080,000**	**3,660,477**	**4,740,477**		**1,173,000**	**500,000**	**3,660,478**	**5,333,478**		**1,065,000**	**106,852,796**	**107,917,796**
Electric Proprietary Fund Total		**1,080,000**	**3,660,477**	**4,740,477**		**1,173,000**	**500,000**	**3,660,478**	**5,333,478**		**1,065,000**	**106,852,796**	**107,917,796**
General Fund													
Fire													
Fire Station, Training Facility and Police Station							3,000,000		**3,000,000**			32,000,000	**32,000,000**
Fire Total							**3,000,000**		**3,000,000**			**32,000,000**	**32,000,000**
PCR													
Aquatics Center Repair or Replacement					1,500,000				**1,500,000**				
Community Center Playground Improvements			400,000	**400,000**									
Dog Park													
Portable Climbing Wall													
Skatepark Replacement & Pump Track					350,000				**350,000**				
Synthetic Skating Rink										500,000			**500,000**
Town Park Restroom					250,000				**250,000**				
UCSD Track Paving and Artificial Turf													
PCR Total			**400,000**	**400,000**	**2,100,000**				**2,100,000**	**500,000**			**500,000**
Public Works													
Building Engineering	300,000			**300,000**	300,000				**300,000**	300,000			**300,000**
Captains Bay Road Safety & Paving							14,000,000		**14,000,000**			14,600,000	**14,600,000**
City Hall and Community Center Elevator Repairs	80,000			**80,000**									
Citywide Roof Repairs			9,072,150	**9,072,150**	1,000,000				**1,000,000**	5,663,750			**5,663,750**
DPW Door Access System			175,000	**175,000**									
DPW Warehouse Fire Alarm and Sprinklers			25,000	**25,000**									
Ongoing Roof and Structural Repairs			500,000	**500,000**	500,000				**500,000**	500,000			**500,000**
Painting	1,000,000			**1,000,000**	1,000,000				**1,000,000**	1,000,000			**1,000,000**
Paving					2,000,000				**2,000,000**	2,000,000			**2,000,000**
Rolling Stock Replacement Plan	897,563			**897,563**	1,685,000	225,000			**1,910,000**	1,080,000	345,000		**1,425,000**
Trident Utility Upgrades							3,662,000		**3,662,000**			3,683,000	**3,683,000**
Underground Fuel Tank Removal / Replacement										60,000			**60,000**
Public Works Total	**2,277,563**		**9,772,150**	**12,049,713**	**6,485,000**	**225,000**	**17,662,000**		**24,372,000**	**10,603,750**	**345,000**	**18,283,000**	**29,231,750**
General Fund Total	**2,277,563**		**10,172,150**	**12,449,713**	**8,585,000**	**225,000**	**20,662,000**		**29,472,000**	**11,103,750**	**345,000**	**50,283,000**	**61,731,750**
Ports Proprietary Fund													
Ports													
Spit Dock Fender Replacement and Utility Upgrade Project		630,000		**630,000**			11,300,000		**11,300,000**				
UMC Crane Rail Crack Repair and Structural Rehabilitation		120,000		**120,000**									
UMC Positions 5-7 Resurfacing and Repair							20,305,000		**20,305,000**				
UMC Security Gate Re-Engineering and Replacement		420,000		**420,000**									
Ports Total		**1,170,000**		**1,170,000**			**31,605,000**		**31,605,000**				
Ports Proprietary Fund Total		**1,170,000**		**1,170,000**			**31,605,000**		**31,605,000**				
Solid Waste Proprietary Fund													
Solid Waste													
Baler and Conveyor System Replacement													
Baler Facility Upgrades						420,000			**420,000**		75,000		**75,000**
Landfill Cell II-3 Construction		100,000		**100,000**		200,000			**200,000**		3,028,000		**3,028,000**
Tire Shredder for Baler Facility		725,000		**725,000**									
Solid Waste Total		**825,000**		**825,000**		**620,000**			**620,000**		**3,103,000**		**3,103,000**
Solid Waste Proprietary Fund Total		**825,000**		**825,000**		**620,000**			**620,000**		**3,103,000**		**3,103,000**
Wastewater Proprietary Fund													
Wastewater													
Captains Bay Road Wastewater Line Installation							400,000		**400,000**			6,786,000	**6,786,000**
Lift Station Improvements		250,000		**250,000**		250,000			**250,000**				
Wastewater Total		**250,000**		**250,000**		**250,000**	**400,000**		**650,000**			**6,786,000**	**6,786,000**
Wastewater Proprietary Fund Total		**250,000**		**250,000**		**250,000**	**400,000**		**650,000**			**6,786,000**	**6,786,000**
Water Proprietary Fund													
Water													
Biorka Drive Cast Iron Waterline Replacement						396,500			**396,500**				
Icy Creek Reservoir Dredging		100,000		**100,000**		500,000			**500,000**				
Icy Lake Capacity Increase & Snow Basin Diversion													
Raven Way Water Improvements			752,963	**752,963**									
Water Storage Tank												7,906,193	**7,906,193**
Water Total		**100,000**	**752,963**	**852,963**		**896,500**			**896,500**			**7,906,193**	**7,906,193**
Water Proprietary Fund Total		**100,000**	**752,963**	**852,963**		**896,500**			**896,500**			**7,906,193**	**7,906,193**
Request Total	**2,277,563**	**3,425,000**	**14,585,590**	**20,288,153**	**8,585,000**	**3,164,500**	**53,167,000**	**3,660,478**	**68,576,978**	**11,103,750**	**4,513,000**	**171,827,989**	**187,444,739**

Requested Funds	2030	2030	2030	2030 Total	2031	2031	2031	2031 Total	2032	2032	2032 Total	2033	2033	2033 Total	2034	2034	2034 Total	2035	2035	2035 Total	2036	2036	2036 Total	Request Total
	General	Proprietary	External		General	Proprietary	External		General	Proprietary		General	Proprietary		General	Proprietary		General	Proprietary		General	Proprietary		
Electric Proprietary Fund																								
Electric																								
Electrical Breakers Maintenance and Service																								**90,000**
Electrical Distribution Equipment Replacement		500,000		**500,000**		500,000		**500,000**		500,000	**500,000**		500,000	**500,000**		500,000	**500,000**		500,000	**500,000**		500,000	**500,000**	**4,400,000**
Engine Control Upgrades																								**575,000**
Generator Sets Rebuild																								**1,753,000**
Pyramid Electric Plant																								**107,352,796**
Subtransmission Upgrades																								**7,320,955**
Electric Total		**500,000**		**500,000**		**500,000**		**500,000**		**500,000**	**500,000**		**500,000**	**500,000**		**500,000**	**500,000**		**500,000**	**500,000**		**500,000**	**500,000**	**121,491,751**
Electric Proprietary Fund Total		**500,000**		**500,000**		**500,000**		**500,000**		**500,000**	**500,000**		**500,000**	**500,000**		**500,000**	**500,000**		**500,000**	**500,000**		**500,000**	**500,000**	**121,491,751**
General Fund																								
Fire																								
Fire Station, Training Facility and Police Station			1,500,000	**1,500,000**			13,500,000	**13,500,000**																**50,000,000**
Fire Total			**1,500,000**	**1,500,000**			**13,500,000**	**13,500,000**																**50,000,000**
PCR																								
Aquatics Center Repair or Replacement	13,500,000			**13,500,000**																				**15,000,000**
Community Center Playground Improvements																								**400,000**
Dog Park																		200,000		**200,000**				**200,000**
Portable Climbing Wall					800,000			**800,000**																**800,000**
Skatepark Replacement & Pump Track																								**350,000**
Synthetic Skating Rink																								**500,000**
Town Park Restroom																								**250,000**
UCSD Track Paving and Artificial Turf	2,500,000			**2,500,000**																				**2,500,000**
PCR Total	**16,000,000**			**16,000,000**	**800,000**			**800,000**										**200,000**		**200,000**				**20,000,000**
Public Works																								
Building Engineering	300,000			**300,000**	300,000			**300,000**	300,000		**300,000**	300,000		**300,000**	300,000		**300,000**	300,000		**300,000**	300,000		**300,000**	**3,000,000**
Captains Bay Road Safety & Paving																								**28,600,000**
City Hall and Community Center Elevator Repairs																								**80,000**
Citywide Roof Repairs	1,830,000			**1,830,000**	1,600,000			**1,600,000**	8,083,250		**8,083,250**							500,000		**500,000**	2,772,125		**2,772,125**	**30,521,275**
DPW Door Access System																								**175,000**
DPW Warehouse Fire Alarm and Sprinklers																								**25,000**
Ongoing Roof and Structural Repairs	500,000			**500,000**	500,000			**500,000**	500,000		**500,000**	500,000		**500,000**	500,000		**500,000**	500,000		**500,000**	500,000		**500,000**	**5,000,000**
Painting	1,000,000			**1,000,000**	1,000,000			**1,000,000**	1,000,000		**1,000,000**	1,000,000		**1,000,000**	1,000,000		**1,000,000**	1,000,000		**1,000,000**	1,000,000		**1,000,000**	**10,000,000**
Paving	2,000,000			**2,000,000**	2,000,000			**2,000,000**	2,000,000		**2,000,000**	2,000,000		**2,000,000**	2,000,000		**2,000,000**	2,000,000		**2,000,000**	2,000,000		**2,000,000**	**18,000,000**
Rolling Stock Replacement Plan	1,020,000	30,000		**1,050,000**	785,000	375,000		**1,160,000**	645,000	370,000	**1,015,000**													**7,457,563**
Trident Utility Upgrades																								**7,345,000**
Underground Fuel Tank Removal / Replacement																								**60,000**
Public Works Total	**6,650,000**	**30,000**		**6,680,000**	**6,185,000**	**375,000**		**6,560,000**	**12,528,250**	**370,000**	**12,898,250**	**3,800,000**		**3,800,000**	**3,800,000**		**3,800,000**	**4,300,000**		**4,300,000**	**6,572,125**		**6,572,125**	**110,263,838**
General Fund Total	**22,650,000**	**30,000**	**1,500,000**	**24,180,000**	**6,985,000**	**375,000**	**13,500,000**	**20,860,000**	**12,528,250**	**370,000**	**12,898,250**	**3,800,000**		**3,800,000**	**3,800,000**		**3,800,000**	**4,500,000**		**4,500,000**	**6,572,125**		**6,572,125**	**180,263,838**
Ports Proprietary Fund																								
Ports																								
Spit Dock Fender Replacement and Utility Upgrade Project																								**11,930,000**
UMC Crane Rail Crack Repair and Structural Rehabilitation																								**120,000**
UMC Positions 5-7 Resurfacing and Repair																								**20,305,000**
UMC Security Gate Re-Engineering and Replacement																								**420,000**
Ports Total																								**32,775,000**
Ports Proprietary Fund Total																								**32,775,000**
Solid Waste Proprietary Fund																								
Solid Waste																								
Baler and Conveyor System Replacement						1,252,000		**1,252,000**																**1,252,000**
Baler Facility Upgrades																								**495,000**
Landfill Cell II-3 Construction																								**3,328,000**
Tire Shredder for Baler Facility																								**725,000**
Solid Waste Total						**1,252,000**		**1,252,000**																**5,800,000**
Solid Waste Proprietary Fund Total						**1,252,000**		**1,252,000**																**5,800,000**
Wastewater Proprietary Fund																								
Wastewater																								
Captains Bay Road Wastewater Line Installation																								**7,186,000**
Lift Station Improvements																								**500,000**
Wastewater Total																								**7,686,000**
Wastewater Proprietary Fund Total																								**7,686,000**
Water Proprietary Fund																								
Water																								
Biorka Drive Cast Iron Waterline Replacement																								**396,500**
Icy Creek Reservoir Dredging																								**600,000**
Icy Lake Capacity Increase & Snow Basin Diversion						2,860,000		**2,860,000**																**2,860,000**
Raven Way Water Improvements																								**752,963**
Water Storage Tank																								**7,906,193**
Water Total						**2,860,000**		**2,860,000**																**12,515,656**
Water Proprietary Fund Total						**2,860,000**		**2,860,000**																**12,515,656**
Request Total	**22,650,000**	**530,000**	**1,500,000**	**24,680,000**	**6,985,000**	**4,987,000**	**13,500,000**	**25,472,000**	**12,528,250**	**870,000**	**13,398,250**	**3,800,000**	**500,000**	**4,300,000**	**3,800,000**	**500,000**	**4,300,000**	**4,500,000**	**500,000**	**5,000,000**	**6,572,125**	**500,000**	**7,072,125**	**360,532,245**

FY27-36 CMMP

Electrical Breakers Maintenance and Service

Electric

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY27

Purchase/Construction: FY27

Project Description: All Generation and distribution/feeder breakers at the New and Old Powerhouse and Town Substation will be serviced by a qualified industry service company. Breakers will be assessed and serviced. A detailed report indicating condition of the specific breakers will be provided along with recommended service maintenance intervals per the relevant industry codes.

Project Need: The City operates two powerhouses, New and Old Powerhouse, and one substation. Each of these facilities has at least one, possibly two primary electrical switchgear line-ups within each. Electrical switchgear require maintenance and cleaning to ensure proper operation. Safe operation switchgear reduces risks of arc-flash issues and improves operator safety. In the last five years, there has been very little major maintenance and testing activities performed at any of the powerhouses or Town Substation switchgear line-ups. Only general visual maintenance has been performed, except during the installation of the Unit 12 (CAT C280) project. A modification at the Town Substation was made as part of that project. During the implementation of the modification, the Contractor found that one of the substation breakers would not open/close properly. EPC onsite technicians working with EPC electrical maintenance leads in Anchorage were able to repair the breaker so that it will function properly. However, no other maintenance has been performed on this breaker or others. This project is part of the Electrical master Plan.

Development Plan & Status : This project will be funded by the Electric Proprietary Fund.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Electric Proprietary Fund	0	90,000	0	0	0	0	0	0	0	0	0	90,000
Total	0	90,000	0	0	0	0	0	0	0	0	0	90,000

FY27-36 CMMP

Electrical Distribution Equipment Replacement

Electric

Project Description: This project funds the purchase of ongoing replacement equipment for the electrical distribution system. It includes electrical switches, section cans, transformers, and cables. Electrical equipment will also be purchased for new customers and for existing customers who need to upgrade electrical service.

Project Need: Ongoing replacement of the distribution system equipment is necessary to maintain its reliability and protect the assets of the City and ensure the safe distribution of electricity. This project will correctly capture and capitalize the expenditures made to keep the system operational as well as in expand the system where necessary.

Development Plan & Status : Funding for this project will come from the Electrical Proprietary Fund retained earnings.

Source	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Electric Proprietary Fund	200,000	200,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,400,000
Total	200,000	200,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,400,000

FY27-36 CMMP

Engine Control Upgrades

Electric

Project Description:
Engines 8 & 9 Control Upgrades (FY26): This project would provide engineering and installation services for upgrading the existing analog controls on units 8 and 9 with digital controls and a fiber network.

Engines 10, 11, 12 & 13 Control Upgrades (FY27): This project would provide engineering, programming, installation and commissioning to upgrade the existing PLCs on the New Powerhouse Wartsila and Caterpillar Generators and the common PLC.

Estimated Project & Purchase Timeline
Pre Design: FY25
Engineering/Design: FY26
Purchase/Construction: FY26

Project Need:
Engines 8 & 9 Control Upgrades (FY26): The upgrades would enhance current start, stop, synchronization and load sharing between large and small generation units. Currently, hardware prevents specific units from operating simultaneously, this upgrade aims to correct this deficiency. The digital upgrades will also provide operators with the ability to monitor additional parameters on the units, ei temperature, pressure, enhancing the overall system efficiency, performance, and user experience.

Engines 10, 11, 12 & 13 Control Upgrades (FY27): The Concept PLC modules installed on the Wartsila generators and common PLC are no long er in production (since 2015). Additionally, Shneider Electric ended support for the PLC software, Concept, May of 2015, it also requires Windows XP, which is no longer supported. Wartsila also used proprietary function blocks in the PLC code. This has made troubleshooting difficult through large parts of the PLC program causing support issues to take more time for the powerhouse technicians. Also, any adjustments to the PLC logic are very difficult with custom function blocks that cannot be modified.

Development Plan & Status : Funding for this project will come from the Electric Proprietary Fund and grants. FY26 was funded primarily through a grid resiliency grant received by an OC-led consortium. The funding will be passed to the City for the project, and the City will additionally contribute $26,250 of matching funds. The grant is formula-based, and Staff plans to use future funding for this project if received.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Electric Proprietary Fund	26,250	575,000	0	0	0	0	0	0	0	0	0	601,250
Grant	175,000	0	0	0	0	0	0	0	0	0	0	175,000
Total	201,250	575,000	0	0	0	0	0	0	0	0	0	776,250

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

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

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

FY27-36 CMMP

Generator Sets Rebuild

Electric

Source	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Electric Proprietary Fund	215,000	973,000	565,000	0	0	0	0	0	0	0	1,753,000
Total	215,000	973,000	565,000	0	0	0	0	0	0	0	1,753,000

Pyramid Electric Plant

Electric

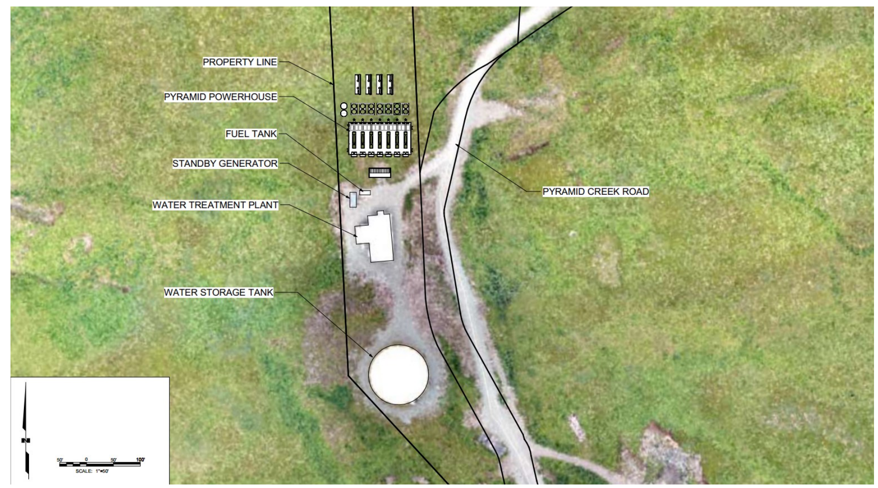
Estimated Project & Purchase Timeline

Engineering/Design: FY28
Purchase/Construction: FY29

Project Description: This project would construct a new diesel power plant in Pyramid Valley. It would begin with permitting in FY28 at $500,000. Typical permitting costs include application fees, emissions modeling, compliance, correspondence and analysis costs. Fees can vary regarding the size of facility, type of engine and how emissions are modeled. Commissioning costs, including stack testing and administrative costs such as public hearings and/or notices would be covered separately. Permitting is necessary to construct additional diesel capacity at Pyramid Valley.
Following permitting, the power plant package includes:

- (7) Electro Motive Diesel (EMD Brand) Generators; 2.67MW Capacity
- Steel Package for facility
- Engineering, Project Management, Commissioning
- Electrical Gear (Transformers, sectionalizing gear, etc.)
- 35kV, Needed cabling from Pyramid Power Plant to Trident Facility.
- Shipping costs

Project Need: This plant is needed for load shaving and additional generation capacity for the proposed Trident Facility. It is not necessary to meet current demand. It will be needed regardless of whether wind energy is also developed at Pyramid Valley.



Development Plan & Status: In the last meeting of January 2025, Council was presented with three strategies for funding the large scale FY27 and FY28 Diesel Generation Projects.

Strategy 1: U.S. Department of Agriculture: Rural Utility Service Loan
This option is probably the City's best option to pursue first. It's a low-interest rate loan program that provides funding to water, wastewater and electric utilities to conduct infrastructure improvements. The amounts borrowed can be paid back in a 30 year schedule, including construction, for a total of 30-35 years. Interest rates can vary between 2-3% depending on utility financial status.
Needs for Funding:
The study EPS provided was a high-level overview of the status of the utility, and future needs for current and future customers (Trident). In order to pursue this loan program, we need the following:

- Load data, construction plans, and timeline from Trident.
- Executed PPA with Trident.
- Completed "Load Impact Study" includes, actual estimated load data from trident and rate study based on PPA.

Strategy 2: Proprietary/General Funds/Grants; this was not recommended.

Strategy 3: Private Investment

If the City decides to pursue the loan program and is approved, funds may be used on an as-needed basis, similar to a line of credit; only the amount spent is owed. This program provides the utility with a financial safety net, preventing delays in large infrastructure projects. The application process is 6 months to a year.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
External	0	0	500,000	106,852,796	0	0	0	0	0	0	0	107,352,796
Total	0	0	500,000	106,852,796	0	0	0	0	0	0	0	107,352,796

FY27-36 CMMP

Subtransmission Upgrades

Electric

Estimated Project & Purchase Timeline

Pre Design: FY25

Engineering/Design: FY26

Purchase/Construction: FY26

Project Description: This project consists of multiple upgrade's to the City's electrical grid, including replacement of the submarine cable at Iliuliuk Bay, 35kV feeder replacement, intermediate level protection and a new 4-way switch at Town Substation.

Upgrades within this project include:

- Submarine Cable Replacement at Iliuliuk Bay ($2,320,000)
- Multi-phase replacement of "E" and "S" circuits. ($9,860,000)
- Intermediate Level Protection for 35kV System ($930,000)
- New 4-way switch at Town Substation ($192,000)

Project Need: Upgrades are necessary for continued reliability and improving capacity to accommodate new generation sources.

Development Plan & Status : The City has received a congressionally directed spending (CDS) award for $2.5 million for the project. Completing the upgrades will take several years.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
1% Fund	3,481,044	3,660,477	3,660,478	0	0	0	0	0	0	0	0	10,801,999
Electric Proprietary Fund	0	0	0	0	0	0	0	0	0	0	0	0
Grant	2,500,000	0	0	0	0	0	0	0	0	0	0	2,500,000
Total	5,981,044	3,660,477	3,660,478	0	0	0	0	0	0	0	0	13,301,999

FY27-36 CMMP

Fire Station, Training Facility, Police Station

Fire and Public Safety

Estimated Project & Purchase Timeline

Pre Design: FY25

Engineering/Design: FY28

Purchase/Construction: FY29

Project Description: The proposed project entails the construction of a standalone fire station with an integrated training facility and housing units for live-in student firefighters, aligning with the fire department's 5-year strategic plan. This initiative addresses immediate and future community needs, including providing a safe refuge during major events, ensuring ADA compliance and planning for future expansion of current and new partnerships for the City.

Following completion of the standalone fire station, the current Public Safety Building will be renovated into a dedicated police station.

Project Need: The integrated training center aims to conduct various in-house training programs, minimizing the need for external training and reducing associated costs. Specialized areas for live-fire exercises and high-angle rescue training ensure comprehensive instruction for staff. The inclusion of live-in student firefighters, as part of a robust 5-year strategic plan, fosters a dynamic learning environment, supported by dedicated educational spaces within the station. The live-in program mirrors successful programs elsewhere, offering a pathway for individuals to receive post-secondary education while bolstering staffing levels at minimal cost to the department.

Development Plan & Status : A feasibility study considering both new sites and renovation of the existing building was presented in Fall 2025. Following direction from Council, Staff intend to rescope this project and will present options at a future meeting.

This project is considered grant-dependent.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Grant	0	0	3,000,000	32,000,000	1,500,000	13,500,000	0	0	0	0	0	50,000,000
Total	0	0	3,000,000	32,000,000	1,500,000	13,500,000	0	0	0	0	0	50,000,000

FY27-36 CMMP

Aquatics Center Repair or Replacement

PCR

Estimated Project & Purchase Timeline

Pre Design: FY25

Engineering/Design: FY28

Purchase/Construction: FY30

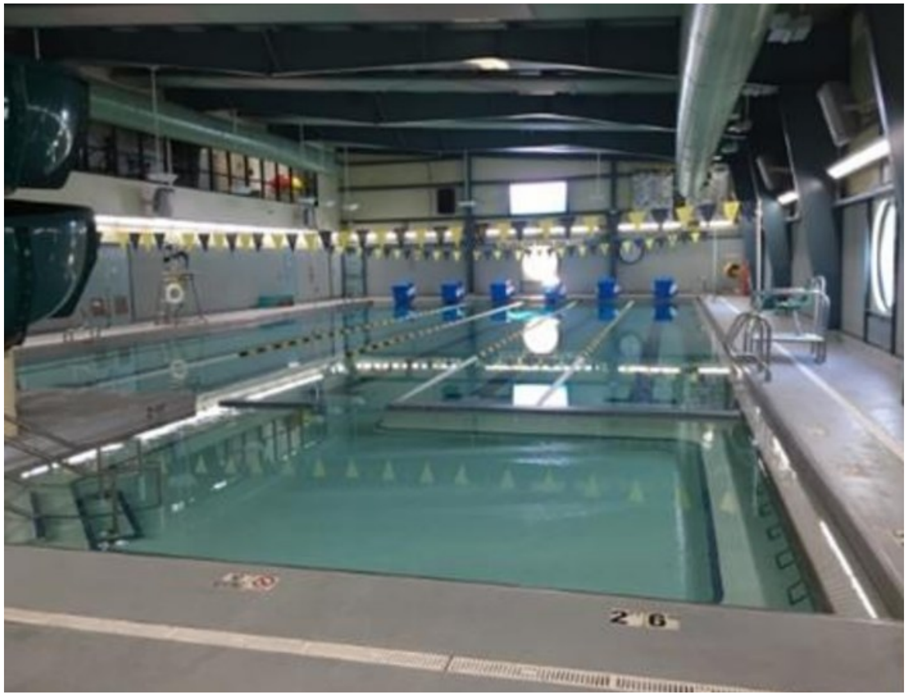
Project Description: This project will repair or replace the aging Aquatics Center Facility that is reaching the end of its serviceable life.

Project Need: As a coastal community that relies heavily on the water as an economic engine, for travel, and for recreation it is essential that Unalaska maintain an aquatics facility where children and other members of the public can learn to swim and grow in their comfort and confidence in the water.

The Aquatics Center is nearing 44 years old and is beginning to show significant signs of age. The pool basin which was replaced in 2006 is now beginning to crack and the rebar structure within the concrete is beginning to corrode. Additionally, the building roof is leaking severely and this water damage is prevalent throughout the facility. The pump room is aging and there are several main components of the pool's mechanical operation that no longer have replacement parts available. As a result, staff and consultants have agreed that the Aquatics Center likely has 10 years or less of usable life remaining.

Due to the essential nature of an aquatic facility for a community such as ours it will become necessary to do a complete rebuild of the facility within the next decade.

Development Plan & Status : The Parks and Recreation Master Plan that was adopted by council in FY25 noted this as a major upcoming project and community need. In the current fiscal year (FY26) staff will be working to complete a feasibility study outlining three options, repairing the existing facility, remolding the facility and expanding its scope of service on and around its existing site, and replacing the facility with a new facility in a different location. Staff anticipate presenting these options to council for the FY28 CMMP.



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	0	0	1,500,000	0	13,500,000	0	0	0	0	0	0	15,000,000
Total	0	0	1,500,000	0	13,500,000	0	0	0	0	0	0	15,000,000

Project Description: Makes improvements to the aging playground at the Community Center to increase usability, address any safety related concerns, and increase its usable life.

Project Need: The Community Center Playground was built during the renovation and expansion of the community center in 2010. This playground is now 16 years old and is showing the typical wear and tear of a high use playground. Improving this play space will ensure that it continues to remain a vital component to PCR's after-school programming and that it can serve the community for years to come.

Development Plan & Status : There have been some questions as to the safety of the fall zones but we have confirmed with a certified playground safety inspector that these fall zones meet all safety standards.

There are areas of this playground where paint has worn, where rust is beginning to show and individual play components that are nearing end of serviceable life. This project would address these concerns through major repairs and the replacement of any worn equipment.

FY27-36 CMMP

Community Center Playground Improvements

PCR

Estimated Project & Purchase Timeline

Pre Design: FY26

Engineering/Design: FY27

Purchase/Construction: FY27

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
1% Fund	0	400,000	0	0	0	0	0	0	0	0	0	400,000
Total	0	400,000	0	0	0	0	0	0	0	0	0	400,000

FY27-36 CMMP

Dog Park

PCR

Project Description: Create a dog specific park for the residents and dog owners of Unalaska.

Project Need: As expressed in the master plan there is interest from the community in creating a park space designed for dogs.

Development Plan & Status : The Parks and Recreation Master Plan that was Adopted by council in FY25 noted this as community priority and outlined in Goal 2.2a.
This project was designated as a long term goal but there has been some interest in moving the project timeline up considerably.

Estimated Project & Purchase Timeline

Pre Design: FY35

Engineering/Design: FY35

Purchase/Construction: FY35

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	0	0	0	0	0	0	0	0	0	200,000	0	200,000
Total	0	0	0	0	0	0	0	0	0	200,000	0	200,000

Project Description: Provide indoor/outdoor climbing as a recreation opportunity.

Project Need: As expressed in the master plan there is interest from the community in climbing as a recreational opportunity.

Development Plan & Status : The Parks and Recreation Master Plan that was Adopted by council in FY25 noted this as community priority as outlined in Goal 3b & 3.4b.
As this project gets closer staff will gather community input on what types of climbing options the community would like. These could include portable walls that could be used during special events, semi fixed bouldering type walls that could be located at local parks, or indoor exercise focused climbing systems.

FY27-36 CMMP

Portable Climbing Wall

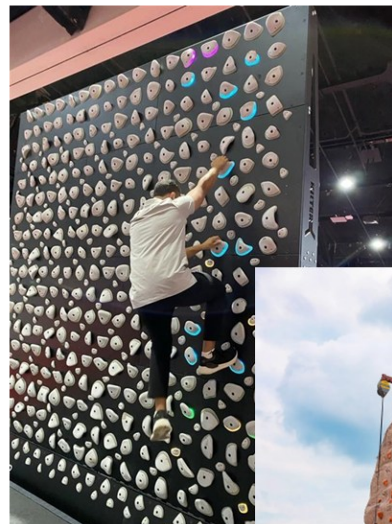
PCR

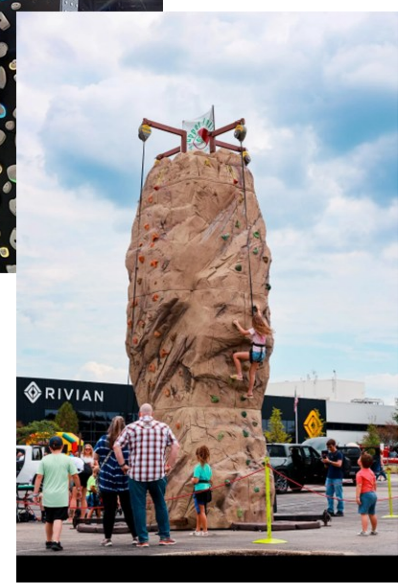
Estimated Project & Purchase Timeline

Pre Design: FY31

Engineering/Design: FY31

Purchase/Construction: FY31





Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	0	0	0	0	0	800,000	0	0	0	0	0	800,000
Total	0	0	0	0	0	800,000	0	0	0	0	0	800,000

Synthetic Skating Rink

PCR

Estimated Project & Purchase Timeline
Pre Design: FY29
Engineering/Design: FY29
Purchase/Construction: FY29

Project Description: Adds to the available recreation opportunities available to our residents by providing an ice-skating surface.

Project Need: During the PCR master planning process there was considerable support for some sort of ice rink type facility in Unalaska. This project involves the purchase of a modular synthetic ice-skating surface that can be installed in a preexisting indoor/outdoor space and requires no additional equipment for maintaining the ice surface. This type of modular surfacing is perfect for Unalaska as it provides an additional recreation opportunity without increasing the number of facilities needed or increasing the general maintenance needs of the city.

Development Plan & Status : The PCR Master Plan identified an ice-skating facility in goal 1.2a. While this was noted as a true ice rink staff have identified the artificial modular ice surface as a far more cost-efficient means of meeting this goal from the plan.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	0	0	0	500,000	0	0	0	0	0	0	0	500,000
Total	0	0	0	500,000	0	0	0	0	0	0	0	500,000

Project Description: Replacement of the Skate Park at a new site with comparable equipment and construction of a paved pump track.

Project Need: The current Skate Park is old and needs to be replaced. Rust has made certain areas dangerous and ramps are past the point of safe repairability. The current location of the Skate Park sits on real estate that has been leased for IFHS's expansion. Adding a pump track would greatly increase what that park can offer and its use for a wider variety of users.

Development Plan & Status : This project will be funded by the General Fund.

FY27-36 CMMP

Skatepark Replacement and Pump Track

PCR

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY27

Purchase/Construction: FY28

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	0	0	350,000	0	0	0	0	0	0	0	0	350,000
Total	0	0	350,000	0	0	0	0	0	0	0	0	350,000

FY27-36 CMMP

Town Park Restroom

PCR

Estimated Project & Purchase Timeline
Pre Design: FY28
Engineering/Design: FY28
Purchase/Construction: FY28

Project Description: Provide fixed restroom facility at Town Park.

Project Need: As expressed in the master plan there is strong interest from the community in improving the restroom facilities available at Town Park.

Town Park is a busy park right in the heart of downtown Unalaska. The city currently makes a set of portable toilet facilities available at this park during the summer months. These toilets tend to get quite dirty quickly and do not function well to meet the needs of the families and children who utilize this park. Replacing these portable toilets with a fixed restroom facility would greatly enhance the user experience at this park.

Development Plan & Status : The Parks and Recreation Master Plan that was Adopted by council in FY25 noted this as community priority as outlined in Goal 4.4d.
The PCR Advisory Committee has highlighted this project as a community priority and one that PCR should seek to include in the city's capital improvements plan.
The Ports Department is considering purchasing a similar type of facility and there could be the possibility to partnering with them in this project.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	0	0	250,000	0	0	0	0	0	0	0	0	250,000
Total	0	0	250,000	0	0	0	0	0	0	0	0	250,000

Project Description: Paves the gravel track at the UCSD Highschool Park and replaces the existing failed grass over gravel field with a turf filed similar to that which is to be installed at Eagles View Elementary.

Project Need: As expressed in the master plan there is strong interest from the community in improving the park amenities at the UCSD Highschool Park.

The existing gravel pathways around the park do not meet the needs of the school for a track that students can use for regular exercise and physical education requirements and the existing grass over gravel playground has never grown into a playable surface.

A paved walking path/track and a turf field were included in the original park project but were value engineered out. It is apparent though that these are essential elements of this park and to increase the level o service for the park these components need to be added.

Development Plan & Status : The Parks and Recreation Master Plan that was Adopted by council in FY25 noted the paving of the track/walking path as community priority as outlined in Goal 4.4a.

FY27-36 CMMP

UCSD Track Paving and Artificial Turf

PCR

Estimated Project & Purchase Timeline

Pre Design: FY29

Engineering/Design: FY29

Purchase/Construction: FY30

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	0	0	0	0	2,500,000	0	0	0	0	0	0	2,500,000
Total	0	0	0	0	2,500,000	0	0	0	0	0	0	2,500,000

FY27-36 CMMP

Captains Bay Road Safety & Paving

Public Works

Estimated Project & Purchase Timeline

Pre Design: FY24

Engineering/Design: FY27

Purchase/Construction: FY28

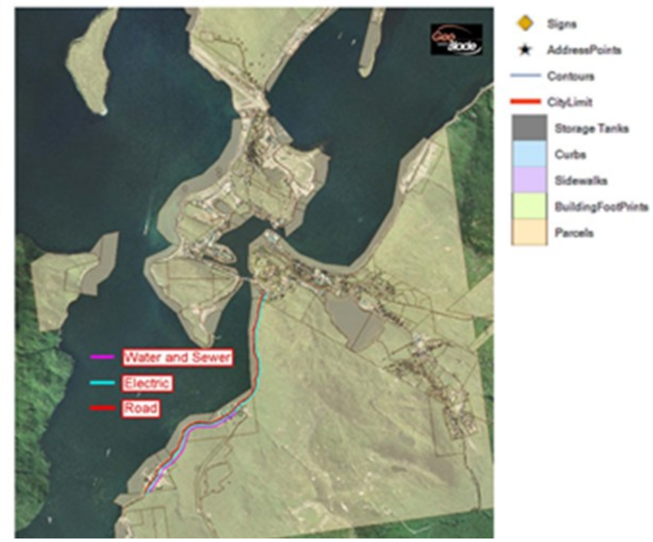
Project Description: This major infrastructure improvement project constructs drainage, utilities, and pavement out Captains Bay Road, 1.4 miles long, between Airport Beach Road and the south end of the Westward Seafoods Complex. Work on the existing gravel road includes widening the road to 13-ft lanes with 2-ft shoulders, base & various areas of embankment reconstruction, new asphalt pavement, and new 6-ft paved separated multi-use path. Project includes selective replacement of storm drain pipes & inlet structures. Utilities are ineligible for the CTP Grant.

Project Need: Captains Bay Road is a primary transportation route for Westward Seafoods, North Pacific Fuel, Northland Services, Offshore Systems Inc., and several small businesses as well as residential areas. The road facilitates high traffic for heavy vehicles used by the fishing and support industries vital to the community's economy. In 2011 the City held public meetings regarding the Road Improvement Master Plan. Residents and industry representatives discussed Captains Bay Road and hazards its high road crown creates. The crown is needed for adequate drainage. There was strong support for improvements to Captains Bay Road. Captains Bay Road also presents future growth opportunities for the community as identified in the City's Comprehensive Plan.

Development Plan & Status : Segment A project funding was approved for the State Transportation Improvement Program. The grant and City match for that segment totals approximately $13.16 million.

Segment A Paving, $13,155,001
Safety Improvements, $4,500,000
Segment B Paving, $10,300,000
Segment C Paving, $3,100,000
Segment D Paving, $10,700,000

Captains Bay Road and Utilities



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
1% Fund	3,161,147	0	0	0	0	0	0	0	0	0	0	3,161,147
General Fund	2,564,556	0	0	0	0	0	0	0	0	0	0	2,564,556
Grant	9,992,538	0	14,000,000	14,600,000	0	0	0	0	0	0	0	38,592,538
Total	15,718,241	0	14,000,000	14,600,000	0	0	0	0	0	0	0	44,318,241

Project Description: Modernization of the control systems of the elevators at City Hall and the Community Center.

Project Need: The motherboard of the Community Center elevator is failing, and City Hall's elevator, being of the same age, requires similar work.

Development Plan & Status : Budget is based on an estimate from the elevator manufacturer.

FY27-36 CMMP

City Hall and Community Center Elevator Repairs

Public Works

Estimated Project & Purchase Timeline

Pre Design: FY25

Engineering/Design: FY26

Purchase/Construction: FY26

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	437,000	80,000	0	0	0	0	0	0	0	0	0	517,000
Total	437,000	80,000	0	0	0	0	0	0	0	0	0	517,000

FY27-36 CMMP

Citywide Roof Repairs

Public Works

Project Description: Phased repairs to 27 building roofs identified by the roof assessment completed in 2025. Repairs will be conducted as a single coordinated project, grouping several buildings together at a time to allow a single contractor to repair multiple buildings in a single season. This approach will reduce mobilization costs, minimize the City's project management overhead and present a more attractive opportunity to potential bidders.

Project Need: The roof assessment identified numerous issues due to deferring maintenance, from minor repairs to complete replacements.

Development Plan & Status : Funding to begin engineering was reappropriated from several other projects in FY26. The first roofs to be addressed will be at the High School and Aquatics Center.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
1% Fund	0	9,072,150	0	0	0	0	0	0	0	0	0	9,072,150
General Fund	3,507,262	0	1,000,000	5,663,750	1,830,000	1,600,000	8,083,250	0	0	500,000	2,772,125	24,956,387
Total	3,507,262	9,072,150	1,000,000	5,663,750	1,830,000	1,600,000	8,083,250	0	0	500,000	2,772,125	34,028,537

Project Description: Install a modern electronic wallet or keyfob system at the Public Works Building to monitor and restrict access to different parts of the building.

Project Need: The current keyed system allows unrestricted access once inside the Public Works building, making it difficult to secure equipment and different parts of the building from members of the public or across divisions.

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

FY27-36 CMMP

DPW Door Access System

Public Works

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY27

Purchase/Construction: FY27

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
1% Fund	0	175,000	0	0	0	0	0	0	0	0	0	175,000
Total	0	175,000	0	0	0	0	0	0	0	0	0	175,000

FY27-36 CMMP

DPW Warehouse Fire Alarm and Sprinklers

Public Works

Project Description: Install a fire alarm and sprinkler system in the DPW/U Warehouse.

Project Need: Additional funding is required in FY27 for utility work to add the water line to the building.

Development Plan & Status : Staff is working on drafting an RFP for design and engineering services to scope project and complete construction plans and permitting.

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY27

Purchase/Construction: FY27

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
1% Fund	0	25,000	0	0	0	0	0	0	0	0	0	25,000
General Fund	45,000	0	0	0	0	0	0	0	0	0	0	45,000
Total	45,000	25,000	0	0	0	0	0	0	0	0	0	70,000

Trident Utility Upgrades

Public Works

Project Description: This project would extend water and wastewater utilities past the end of City ROW on Captains Bay Road to the proposed Trident Facility.

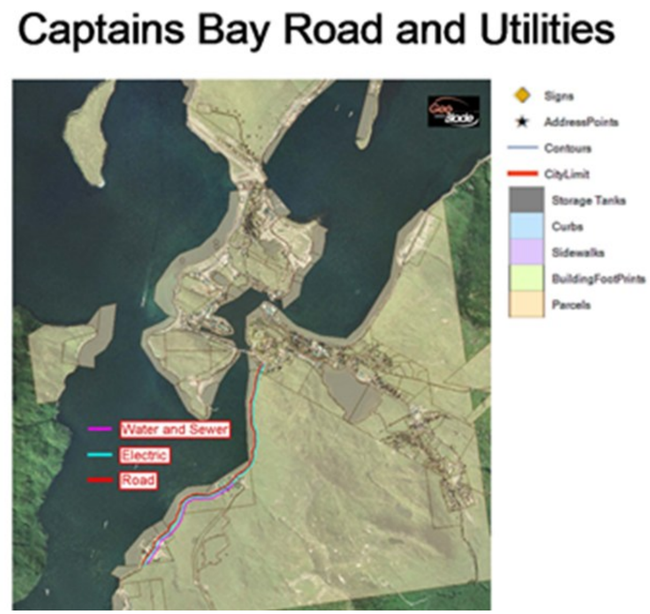
Project Need: This project is necessary if the City is to provide utilities to the proposed Trident facility.

Development Plan & Status : Other existing projects will extend utilities to the end of the City ROW on Captains Bay Road to the property line of Offshore Systems, Inc. Acquisition of rights of way or easements through the private property on the way to the Trident site will be necessary.

Waterline from OSI to Trident = 4,100 LF
Design/Permitting/Bid Docs = complete
FY28 - Contract admin/inspection = $205,000
FY28 – Construction = $3,302,000

Sewer from OSI to Trident = 4,100 LF
FY28 – Design/Permitting/Bid Docs = $155,000
FY29 – Contact admin/inspection = $216,000
FY29 – Construction = $3,467,000

Estimated Project & Purchase Timeline
Pre Design: FY26
Engineering/Design: FY27
Purchase/Construction: FY28



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
External	0	0	3,662,000	3,683,000	0	0	0	0	0	0	0	7,345,000
Total	0	0	3,662,000	3,683,000	0	0	0	0	0	0	0	7,345,000

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

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

Development Plan & Status : This project will be funded from the General Fund.

FY27-36 CMMP

Underground Fuel Tank Removal / Replacement

Public Works

Estimated Project & Purchase Timeline

Pre Design: FY29

Engineering/Design: FY29

Purchase/Construction: FY29

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
General Fund	0	0	0	60,000	0	0	0	0	0	0	0	60,000
Total	0	0	0	60,000	0	0	0	0	0	0	0	60,000

FY27-36 CMMP

Spit Dock Fender Replacement and Utility Upgrade Project

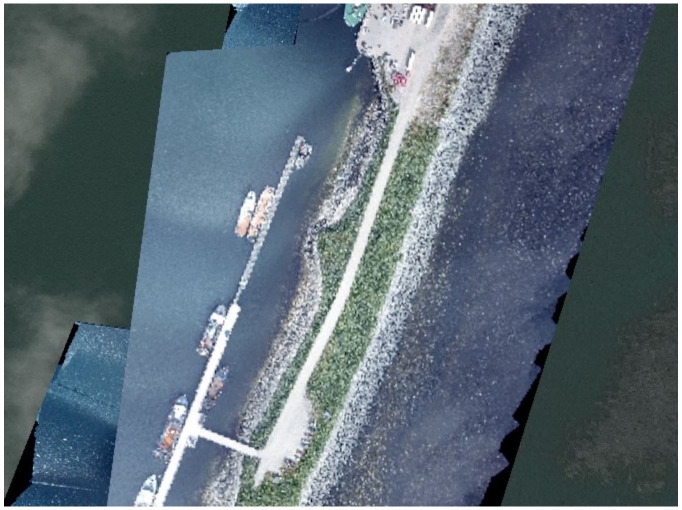
Ports

Estimated Project & Purchase Timeline
Pre Design: FY26
Engineering/Design: FY27
Purchase/Construction: FY28

Project Description: This maintenance project will design replacement fendering and upgrade the electrical and water utilities at the Spit Dock.

Project Need: Existing fenders have reached the end of their useful life. The electric service is aging and the water system is compromised.

Development Plan & Status : Construction costs are an estimate, and Staff intends to apply for grant funding for construction once design nears completion.



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Grant	0	0	11,300,000	0	0	0	0	0	0	0	0	11,300,000
Ports Proprietary Fund	500,000	630,000	0	0	0	0	0	0	0	0	0	1,130,000
Total	500,000	630,000	11,300,000	0	0	0	0	0	0	0	0	12,430,000

FY27-36 CMMP

UMC Crane Rail Crack Repair and Structural Rehabilitation

Ports

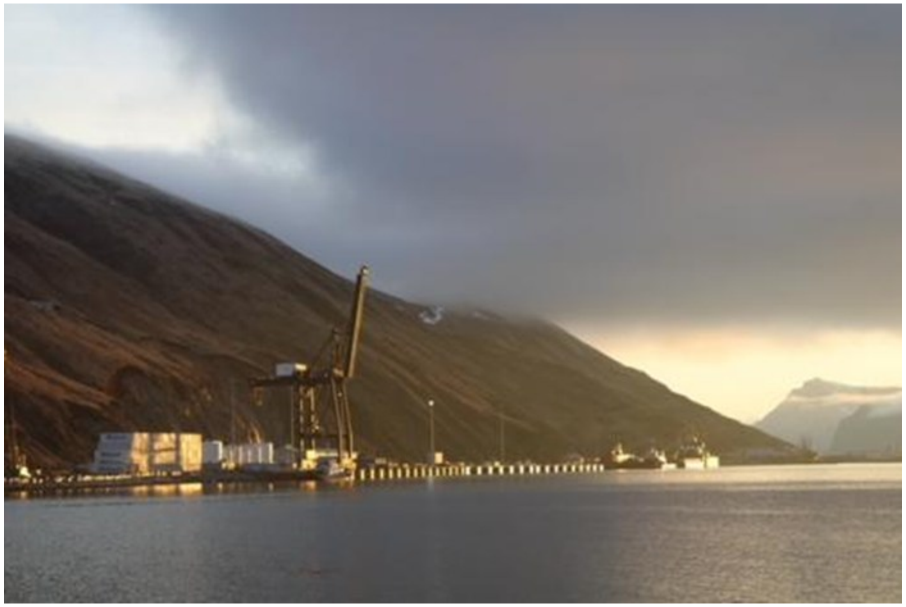
Estimated Project & Purchase Timeline
Pre Design: FY27
Engineering/Design: FY27
Purchase/Construction: FY27

Project Description: The City of Unalaska proposes to perform structural rehabilitation of cracked crane rail serving critical cargo handling operations at the Port of Dutch Harbor. The project will retain a qualified engineering firm and certified master welder to evaluate existing rail cracking, develop a detailed welding and repair plan, and implement permanent structural repairs.

The scope includes engineering assessment, nondestructive testing as needed, development of certified welding procedures, and construction activities to repair and reinforce cracked rail sections in accordance with applicable codes and industry best practices.

Project Need: The cracked crane rail does not currently present an immediate failure condition; however, the existing cracking represents a progressive structural deficiency. If not repaired in the near term, the cracking is expected to propagate and could lead to rail failure, equipment damage, unplanned crane outages, operational shutdowns, and increased safety risks within the next one to two years. Proactive repair is necessary to prevent future failures, protect critical cargo handling infrastructure, and ensure the continued safe and reliable operation of port cranes.

Development Plan & Status : Funding will come from the Ports Proprietary Fund.



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Ports Proprietary Fund	0	120,000	0	0	0	0	0	0	0	0	0	120,000
Total	0	120,000	0	0	0	0	0	0	0	0	0	120,000

FY27-36 CMMP

UMC Positions 5-7 Resurfacing and Repair

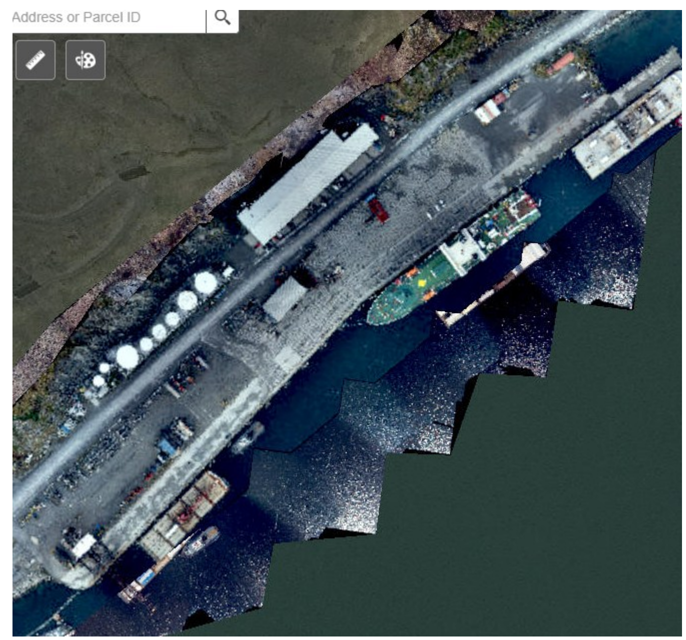
Ports

Estimated Project & Purchase Timeline

Pre Design: FY24

Engineering/Design: FY27

Purchase/Construction: FY28



Project Description: This project includes resurfacing the dock at positions 5-7, replacing the old crane tie-downs and replacing the old crane stop. It also will pave the backreach with Pavers.

Project Need: Unalaska Marine Center opened in 1992 and there has been settling of the compacted rock beneath the concrete surface. This has caused undulating surface, drainage issues and should it continue settle this cold impact the integrity of the tale walls. The concrete needs to be removed, more rock added and compacted, drainage addressed, and resurfaced. Crane rails will also be inspected and repaired if necessary during this project. This is not unexpected maintenance. With the proven benefit of concrete pavers this project can now be done without significant impact to cargo operations at less expense.

Development Plan & Status : Matson and the City partnered on a Ports Infrastructure Development Program (PIDP) grant last fiscal year, and the application advanced to the Secretary's desk. The team has been strongly encouraged to reapply with a more developed design. The City is in the process of applying for the PIDP and Council has authorized negotiations and MOU for engineering. The City will end up owning the project and wants the new systems to be compatible with the current dock structure and for this reason is budgeting for engineering. The PIDP grant will cover the entire cost of construction if awarded.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Grant	0	0	20,305,000	0	0	0	0	0	0	0	0	20,305,000
Ports Proprietary Fund	1,695,000	0	0	0	0	0	0	0	0	0	0	1,695,000
Total	1,695,000	0	20,305,000	0	0	0	0	0	0	0	0	22,000,000

FY27-36 CMMP

UMC Security Gate Re-Engineering and Replacement

Ports

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY27

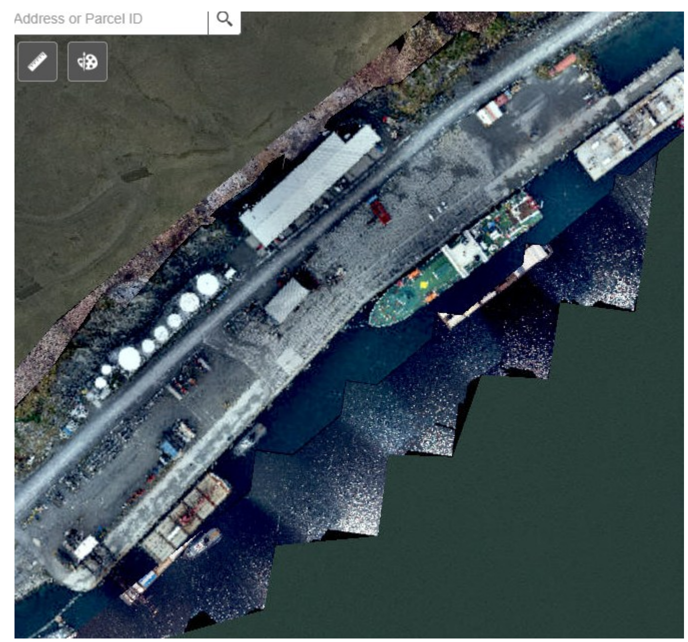
Purchase/Construction: FY27

Project Description: The City of Unalaska proposes to rehabilitate and re-engineer the existing security fencing gate systems at the Unalaska Marine Center (UMC). The current sliding gates are poorly engineered and routinely come off their tracks, creating operational disruptions and unreliable access control at a critical port facility.

The project will retain a qualified engineering firm to evaluate the existing gate systems and develop improved designs for gate tracks, rollers, supports, and closure mechanisms. The scope includes engineering, fabrication, and installation of upgraded gate systems designed to operate reliably in harsh marine and high-wind conditions and to meet current safety and security standards.

Project Need: The existing security gates are currently failing and, in several locations, are no longer operational. Gates routinely derail and fall out of alignment, and some access points cannot be secured using the existing gate systems. As a result, the Port is required to use temporary and less effective methods of controlling access at these locations. These ongoing failures create immediate security vulnerabilities, increase operational burden on staff, and raise the risk of unauthorized access and potential safety incidents. Prompt rehabilitation is necessary to restore reliable access control, eliminate temporary measures, and ensure the continued safe and secure operation of the facility.

Development Plan & Status : Funding will come from the Ports Proprietary Fund.



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Ports Proprietary Fund	0	420,000	0	0	0	0	0	0	0	0	0	420,000
Total	0	420,000	0	0	0	0	0	0	0	0	0	420,000

Project Description: This project funds the purchase and installation of a replacement Badger baler and conveyor system at the Baler Facility.

Project Need: The existing baler, installed in 1997, is reaching the end of its useful life. Replacement components, including controls and mechanical systems, are becoming obsolete and require extensive maintenance. Bailing waste reduces the spread of litter within active working cells and throughout the community. It also provides substantial compaction of solid waste prior to placement in landfill cells, improving landfill efficiency and extending available capacity.

Development Plan & Status : A replacement baler would be procured in FY31 through a competitive RFP process, sized and configured to fit within the existing Baler Facility.

FY27-36 CMMP

Baler and Conveyor System Replacement

Solid Waste

Estimated Project & Purchase Timeline

Pre Design: FY31

Engineering/Design: FY31

Purchase/Construction: FY31

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Solid Waste Proprietary Fund	0	0	0	0	0	1,252,000	0	0	0	0	0	1,252,000
Total	0	0	0	0	0	1,252,000	0	0	0	0	0	1,252,000

FY27-36 CMMP

Baler Facility Upgrades

Solid Waste

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY28

Purchase/Construction: FY28

Project Description: This project includes the design, procurement and installation of new insulated wall panels and roof rehabilitation of the Landfill Baler Facility.

Project Need: The Baler Facility requires general upgrades and repairs to continue reliable operation. Significant portions of the interior insulation have been damaged by wildlife and rodents entering the building during normal operations. The lack of insulation has created operational challenges during late fall, early spring and winter conditions, including freezing of fire protection and washdown equipment as well as baler operating difficulties requiring supplemental heating. Without adequate insulation, the Solid Waste Division incurs increased fuel costs to maintain acceptable indoor temperatures. This project would address building deficiencies and improve year-round operations.

Development Plan & Status : A contractor would be sourced to complete the upgrades in FY28. This Project would be funded through the Solid Waste Proprietary Fund.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Solid Waste Proprietary Fund	0	0	420,000	75,000	0	0	0	0	0	0	0	495,000
Total	0	0	420,000	75,000	0	0	0	0	0	0	0	495,000

FY27-36 CMMP

Landfill Cell II-3 Construction

Solid Waste

Project Description: This project will design and construct Landfill Cell II-3.

Project Need: The Solid Waste Division processes approximately 8,500 tons of solid waste per year, equating to roughly 9,000 cubic yards of waste and 2,000 yards of cover material annually. Waste projections for Unalaska are expected to remain generally stable, with a slight decrease over time. Based on current fill rates, the existing landfill cells are projected to reach capacity by 2031. To maintain uninterrupted landfill operations, a new lined cell must be designed, permitted, and constructed prior to exhaustion of existing capacity.

Development Plan & Status :

Phase I: pre-design of permitted cells and coordination with the Alaska Department of Environmental Conservation (ADEC) to finalize design criteria and operational considerations.

Phase II: Final design and permitting of new landfill cell.

Phase III: Construction of the new cell and update the landfill permit.

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY28

Purchase/Construction: FY29

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Solid Waste Proprietary Fund	0	100,000	200,000	3,028,000	0	0	0	0	0	0	0	3,328,000
Total	0	100,000	200,000	3,028,000	0	0	0	0	0	0	0	3,328,000

FY27-36 CMMP

Tire Shredder for Baler Facility

Solid Waste

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY27

Purchase/Construction: FY27

Project Description: This project includes the procurement and installation of a new tire shredder to be housed within the Landfill Baler Facility.

Project Need: The landfill must reduce the volume of inert material stockpiled in the Inert Waste Disposal Area. A tire shredder would significantly reduce tire volume and allow shredded material to be repurposed for daily cover, reducing the need to purchase rock. If gasification because feasible in the future, shredded material would also allow for easier and cleaner recovery of older cell material. Additionally, operational flexibility in shredding during periods of lower fuel costs would provide cost control benefits. Shredded material may also be sold to interested vendors. These benefits support the primary goal of reducing material volume and extending the service life of the Inert Waste Disposal Area.

Development Plan & Status : A new tire shredded would be purchased in FY27. This project would be funded through the Solid Waste Proprietary Fund.

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Solid Waste Proprietary Fund	0	725,000	0	0	0	0	0	0	0	0	0	725,000
Total	0	725,000	0	0	0	0	0	0	0	0	0	725,000

Project Description: This project will extend 2.5 miles of wastewater line from Airport Beach Road to OSI.

Project Need: Captains Bay Road is the logical location for future commercial and residential expansion for the community of Unalaska. Captains Bay has the docking facilities and space for equipment storage to accommodate this and other industrial growth. Oil companies have expressed interest in Unalaska's deep-water port as a resupply port for their northern seas oil exploration and drilling operations. Construction of the road and utility improvements needs to begin now so Unalaska can meet the current and future needs of the community.

Development Plan & Status : Captains Bay Road currently has sewer line services from the intersection of Airport Beach Road to Westward Seafoods, a distance of one mile. This project will eventually install a new wastewater line from Westward Seafoods entirely to OSI.

FY27-36 CMMP

Captains Bay Road Wastewater Line Installation

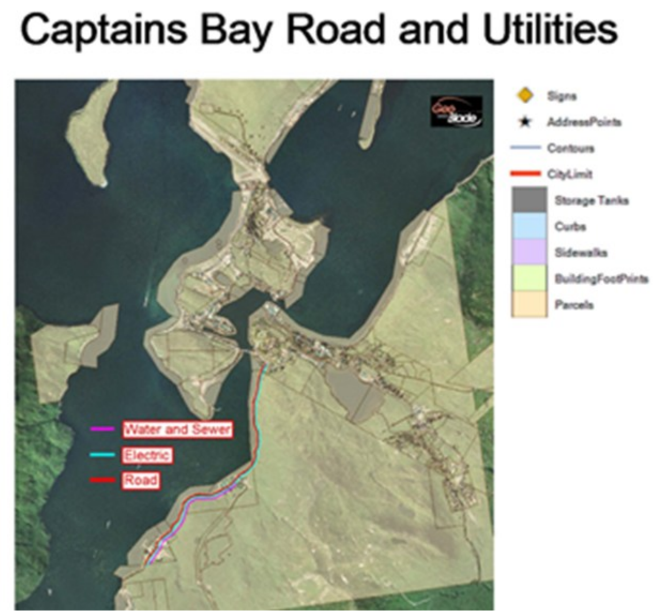
Wastewater

Estimated Project & Purchase Timeline

Pre Design: FY24

Engineering/Design: FY28

Purchase/Construction: FY29



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Grant	0	0	400,000	6,786,000	0	0	0	0	0	0	0	7,186,000
Wastewater Proprietary Fund	50,000	0	0	0	0	0	0	0	0	0	0	50,000
Total	50,000	0	400,000	6,786,000	0	0	0	0	0	0	0	7,236,000

FY27-36 CMMP

Lift Station Improvements

Wastewater

Estimated Project & Purchase Timeline

Pre Design: FY26

Engineering/Design: FY26

Purchase/Construction: FY27

Project Description:

FY27: The USCG lift station, located at the Unalaska Marine Center dock, and the landfill lift station, both require upgrades to improve pump station reliability and emergency alarm response. The upgrades would provide monitoring through the Wastewater Division's SCADA system.

FY28: This project would repair the interior wet-well piping and valving of Lift Station 7, located on Ballyhoo Road.

Project Need:

FY27: Both lift stations have no monitoring devices, installing communications and monitoring devices will enhance efficiency, allow real-time monitoring, improving emergency response and protect the community from potential hazards associated with wastewater collection system failures.

FY28: The interior piping and valving of Lift Station 7 shows signs of corrosion. Additionally, monitoring shows potential reverse flow caused by leaking lift station check valves. If not addressed, these issues present in the lift station will lead to unnecessary operational strain on the motors, increasing power consumption.

Development Plan & Status : This project will be funded through the Wastewater Proprietary Fund

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Wastewater Proprietary Fund	150,000	250,000	250,000	0	0	0	0	0	0	0	0	650,000
Total	150,000	250,000	250,000	0	0	0	0	0	0	0	0	650,000

Project Description: This project will replace approximately 600 linear feet of cast iron pipe segment under Biorka Drive with ductile iron. The replacement of this pipe was designed already by Regan Engineering, but the project was dropped when paving of Biorka Drive, which was the driving factor, was shelved.

Project Need: This section of water pipe was installed in the 1940's with cast iron pipe, the last section of cast iron pipe in Unalaska's water system. This line has been repaired in the past and has been is service longer than its life expectancy. Cast iron is a brittle material that is also susceptible to corrosion. Cast iron pipe often fails catastrophically when subjected to excessive pressure surge or ground movement. Pipe failure becomes more frequent with a cast iron pipe as it ages and loses wall thickness to corrosion. Emergency repairs after an unexpected catastrophic pipe failure are usually many times more expensive than proactive pipe replacement due to incidental damage, overtime, lack of in-stock repair materials, and general disruption of utility operations. Preventative replacement of pipes with high failure risks is a good practice in order to avoid the more costly emergency repair situation brought by a pipe failure.

Development Plan & Status : The budget for this project was estimated from the Water Master Plan and is an estimate at this point in the process. A more accurate budget will be determined during the design phase of the project. Funding for this project will come from the Water Proprietary Fund. Total cost for this project is estimated at $396,500.

FY27-36 CMMP

Biorka Drive Cast Iron Waterline Replacement

Water

Estimated Project & Purchase Timeline

Pre Design: FY28

Engineering/Design: FY28

Purchase/Construction: FY29

Cost Assumptions	
Engineering, Design, Construction Admin	$30,000
Other Professional Services	
Construction Services	
Machinery & Equipment	$275,000
Subtotal	$305,000
Contingency (30%)	$91,000
Total Funding Request	$396,500

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Water Proprietary Fund	0	0	396,500	0	0	0	0	0	0	0	0	396,500
Total	0	0	396,500	0	0	0	0	0	0	0	0	396,500

Project Description: This project aims to address the maintenance and dredging of the Icy Creek Reservoir, which has accumulated a significant amount of aggregate due to run-off over the recent years. If left unaddressed, the excess aggregate could compromise water quality, posing risks to public health and safety as well the utility's Filtration Avoidance operation. The project is split into two phases: an evaluation phase and a construction phase.

Project Need: The Icy Creek Reservoir is the City's main water source. It can store up to 8 MGD of raw water under optimal conditions, the water division can also utilize this water for distribution if it meets the filtration avoidance parameters. However, silt and aggregate accumulation can lead to water quality issues as well as reduce available storage, both which can be avoided with proper maintenance.

Development Plan & Status : This project will be funded through the Water Proprietary Fund.

FY27-36 CMMP

Icy Creek Reservoir Dredging

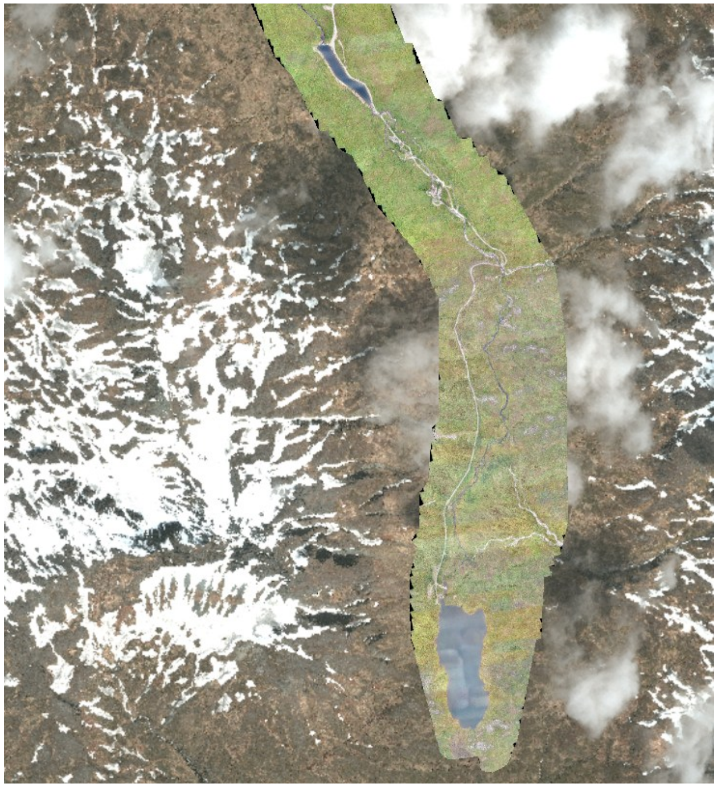
Water

Estimated Project & Purchase Timeline

Pre Design: FY27

Engineering/Design: FY27

Purchase/Construction: FY28



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Water Proprietary Fund	0	100,000	500,000	0	0	0	0	0	0	0	0	600,000
Total	0	100,000	500,000	0	0	0	0	0	0	0	0	600,000

FY27-36 CMMP

Icy Lake Capacity Increase & Snow Basin Diversion

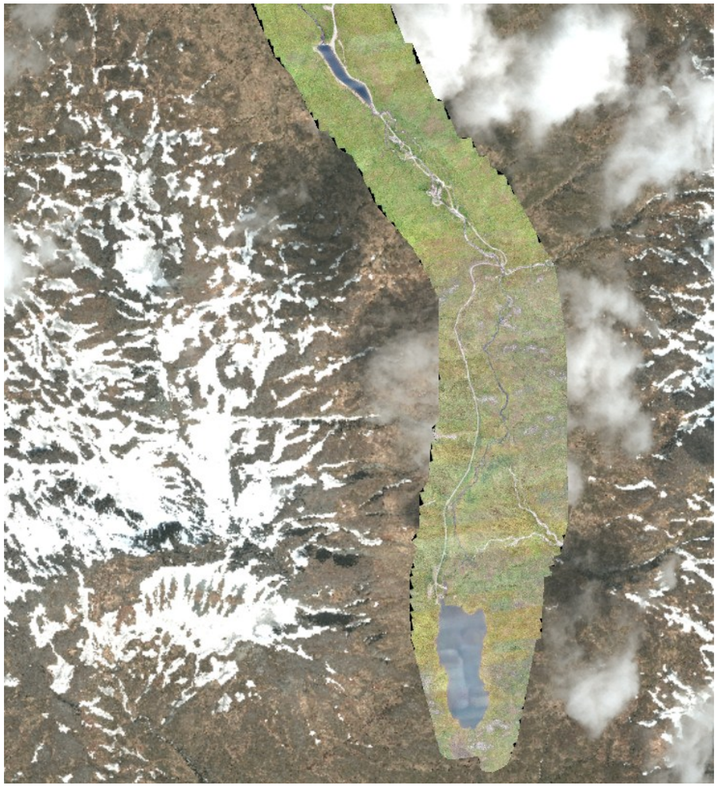
Water

Estimated Project & Purchase Timeline
Pre Design: FY30
Engineering/Design: FY31
Purchase/Construction: FY31

Project Description: This project will increase the height of the existing dam on the north side of Icy Lake and construct a new dam on the south end of Icy Lake.
· The existing sheet pile dam at the north end of the lake would be raised 5 feet and the dam length increased from 67 to 98 feet.
· A new sheet pile dam, approximately 6 feet tall by 193 feet long would be built at the south end of the lake.
· Additional grading and riprap would be required for a larger spillway apron at the north dam.
· Riprap would be required for wave erosion protection of the south dam.· Grouting at the north and south dams would be required to seal fractured bedrock.

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

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



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

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Water Proprietary Fund	0	0	0	0	0	2,860,000	0	0	0	0	0	2,860,000
Total	0	0	0	0	0	2,860,000	0	0	0	0	0	2,860,000

FY27-36 CMMP

Raven Way Water Improvement

Water

Estimated Project & Purchase Timeline

Pre Design: FY27

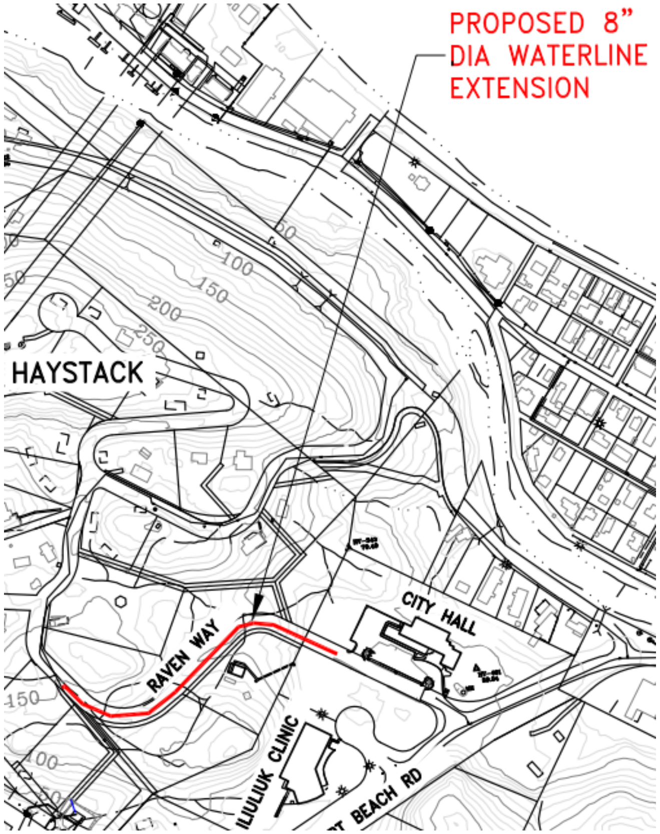
Engineering/Design: FY27

Purchase/Construction: FY27

Project Description: This project will design and construct approximately 700 feet of 8-inch ductile iron water main along Raven Way, extending from the existing waterline near 196 Raven Way to the north entrance of City Hall.

Project Need: All properties on Haystack, including Haystack Drive, Trapper Drive, and upper areas of Raven Way, have water service available within the public right of way. Properties along Raven Way 196 Raven Way and 116 Rave Way (north entrance of City Hall) do not currently have water service available. In some cases, property owners have independently extended services, resulting in operational inconsistencies for the Water Division. This project will provide adequate and sustainable water service to affected properties, improve public safety with the installation of fire hydrants, and support future residential and commercial development.

Development Plan & Status : The project timeline will depend on the development schedule of the Iliuliuk Family and Health Services (IFHS) addition. Work would commence once funds are appropriated. This project would be funded through the 1% Fund.



Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
1% Fund	0	752,963	0	0	0	0	0	0	0	0	0	752,963
Total	0	752,963	0	0	0	0	0	0	0	0	0	752,963

Project Description: This Project will add 2.6MG of clear water storage, increasing system capacity to support maintenance of existing tanks and enhance will efficiency and production during peak demand periods. Although initially proposed as a redundant CT tank, constructing the tank in a different location offers greater benefits. it will add storage capacity, provide a safety reserve for fire protection, and stabilize system pressures; especially in areas like Amaknak island which are fed though a bridge and subsea crossing with no storage available on island. The recent water line extension project on Captain's Bay Road mean the tank no longer to be built next to the existing one, making a new site more effective. This project will require the installation of approximately 200 ft. of 16" DI water main, 200 ft of 8" DI drain line, and control wiring.

Project Need: Additional storage provided by this tank will help to meet many of the issues mentioned in the 2004 Water Master Plan. Even in the Water Distribution System's current configuration, this new tank will provide an additional 960,000 gallons of the additional 4 MG of finished water storage recommended in the Master Plan. When planned future development is completed on Captain's Bay Road, over 2.2 MG of water storage will be available at the maximum Pyramid Water Treatment Plant capacity of 9 MGD. The additional storage will provide a buffer, allowing time to troubleshoot and repair problems in the event of an equipment failure or system malfunction. It will reduce the likelihood of water shortages and/or outages during the Pollock Processing seasons. Additional benefits include:

- Reduce service interruption, boil water notices, and risk of system contamination during maintenance.
- Expand and upgrade both the water treatment and distribution systems, using the full 9 MGD design capacity of the new water treatment plant will be possible.
- Improve the flow characteristics of the Pyramid Water Treatment Plant. Plant operators will be able to allow the tanks to absorb the high and low flows, maintaining a more stabilized treatment process and allowing the UV treatment process to operate more efficiently.

Development Plan & Status : A "Certificate to Construct" and a "Certificate to Operate" are required from ADEC, obtained through application by the designing engineer.

FY27-36 CMMP

Water Storage Tank

Water

Estimated Project & Purchase Timeline

Pre Design: FY14

Engineering/Design: FY28

Purchase/Construction: FY29

Engineering, Design, Const Admin	647,000
Other Professional Services	-
Construction Services	6,379,879
Machinery & Equipment	-
Subtotal	**7,026,879**
Contingency (set at 30%)	2,108,064
TOTAL	**9,134,943**
Less Other Funding Sources (Grants, etc.)	-

Source	Appropriated	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
External	0	0	0	7,906,193	0	0	0	0	0	0	0	7,906,193
Water Proprietary Fund	1,228,750	0	0	0	0	0	0	0	0	0	0	1,228,750
Total	1,228,750	0	0	7,906,193	0	0	0	0	0	0	0	9,134,943

DPW Major Budget Items for FY27

Exterior Building Painting Projects — FY27 Budget Requested: $1,000,000

Location	Estimated Cost
PCR	$300,000
Power Substation	$60,000
Agnes Beach Building	$20,000
Burma Road Chapel	$160,000
Pump Control House	$35,000
DPW Building	$350,000
Walking Bridge Between Library and PCR	$75,000
	$1,000,000

Note: City budgeted $283,000 in FY26 which was allocated to paint the Henry Swanson House, 8-Plex and 4-Plex apartments

Building Maintenance and Roofs — FY27 Budget Requested: $500,000

Location	Project	Projected Cost
Tom Madsen Airport	Temporary Roof Repair	$50,000
4 & 8-Plex, Lear Road Housing	Upgrades Including Ceiling Fans, Blinds, etc…	$25,000
PCR	Bollard Light Replacement	$25,000
Sitka Spruce Park	Power Extension	$35,000
Transfer Station	New Overhead Doors, Operators	$60,000
DPW Supply Warehouse	Sprinkler System	$50,000
Vehicle Maintenance	New Overhead Door for Vehicle Maintenance Bay	$75,000
Various Non-Proprietary Buildings	Addressing Minor Roof Upkeep From Cornerstone	$180,000
		$500,000

Building Engineering Studies — FY27 Budget Requested: $300,000

Location	Reason
Unalaska High School	Several Major Issues Noted in 2025 Roof Assessment Report
Public Safety	Leaking Pipes, Roof
Amaknak Fire Station	Roof and Other Damages
Lear Road Housing	Older Sewer, Plumbing Issues

Note: Concept of fund is to investigate 3 to 4 buildings a year with each City-owned building inspected every 10 years

Roads Drainage and Paving Study — FY27 Budget Requested: $500,000 (operating budget)

Task	Projected Cost
Initial Engineering Study, All Roads (DPW Operating Budget)	$500,000
~~Singular Road Project Based on Results of Study~~	~~$1,500,000~~

Note: Funds would be used to address all roads, paved and unpaved.

Rolling Stock — FY27 Budget Requested: $897,563

Old Unit							*Proposed New Unit*		
Vehicle	**Dept.**	**Year**	**Description**	**VIN**	**Reason**	**TXFR to**	***Model***	***Price***	***From***
TR11	Roads	2007	FT-45 Tilt Trailer	5UCPT32227A000849	Frame Rust	Surplus	*FT-45*	*$60,874*	*Trailer Craft*
PW4751	Supply	2004	F550 Box Truck	1FDAF57S74EA84751	Frame Rust	Surplus	*F550*	*$106,000*	*Kendall Ford*
PW1765	Facilities	2011	F350 12' Flatbed	1FDRF3H60BEB41765	Frame Rust	Surplus	*F350*	*$85,500*	*Kendall Ford*
PW6372	Roads	2008	F350 8' Flatbed	1FDWF37538EC76372	Frame Rust	Surplus	*F350*	*$66,000*	*Kendall Ford*
L9	Roads	2007	Volvo L120E Loader	L120EV66161	Frame Rust	Surplus	*Cat 962*	*$399,677*	*NC Machinery*

Note: Budget requested includes a 25% premium for any add-ons, shipping costs, tariffs, or other miscellaneous charges