

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

	<u>Amount</u>	<u>Percentage</u>
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	<u>5,847,859</u>	<u>13.1%</u>
Total revenue	<u>\$ 44,609,559</u>	<u>100.0%</u>

Expenditures

	<u>Amount</u>	<u>Percentage</u>
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	<u>964,849</u>	<u>2.2%</u>
Total General Government	<u>8,342,860</u>	<u>18.7%</u>
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	<u>2,277,563</u>	<u>5.1%</u>
Total expenditures and transfers	<u>\$ 44,609,559</u>	<u>100.0%</u>

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	<u>\$ 7,275,000</u>	<u>\$ 15,462,240</u>	<u>\$ 9,843,384</u>

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	<u>\$ 36,512,787</u>	<u>\$ 48,040,055</u>	<u>\$ 11,527,268</u>

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

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


 Vincent M. Tutiakoff, Sr.
 Mayor

ATTEST:


 Estkaeren P. Magdaong, CMC
 City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Jim Sharpe, Interim Finance Director
Through: Abner Hoage, Interim City Manager
Date: May 12, 2026
Re: Ordinance 2026-10: Adopting the Fiscal Year 2027 Operating and Capital Budget

SUMMARY: The Fiscal Year 2027 Operating and Capital Budget represents the culmination of several months of detailed analysis, recalibration, and alignment with Council’s adopted FY27 Budget Goals. The budget incorporates all prior Council actions related to the CMMP, School Support, Community Support Grants and property tax mill rate. It also reflects the most current information available regarding revenues, expenditures, and long-range financial pressures.

While the FY27 budget meets the majority of Council’s goals—including maintaining the authorized FTE count, aligning capital projects with the CMMP, and ensuring proprietary funds continue to operate at or near break-even—the General Fund requires the use of reserves to balance FY27. This deficit is driven by structural cost pressures, including required personnel cost increases and significant deferred maintenance needs, rather than new programs or service expansions.

The FY27 budget provides a clear and realistic picture of the City’s fiscal position and establishes the foundation for the FY27 work plan focused on defining service levels, evaluating revenue opportunities, and improving long-term cost alignment.

PREVIOUS COUNCIL ACTION: The draft budget was provided to council on April 14 and April 28, 2026. Please review that document in conjunction with this memo as it contains vital information regarding budgeted amounts for General Fund revenues, expenditures (by department), special revenue funds revenue and expenditures and proprietary funds revenue and expenditures.

Fiscal Year 2027 budget goals were adopted by Resolution 2026-12, on February 24, 2026.

The CMMP (Resolution 2026-24; April 28, 2026), School District Funding (Resolution 2026-22; April 28, 2026) and Community Support (Resolution 2026-23; April 28, 2026) were previously approved by City Council at separate meeting.

Also at the April 28, 2026 City Council meeting, Resolution 2026-25 established the rate of levy at 10.50 mills for fiscal year 2027, which is the same amount as the prior year.

BACKGROUND: The FY27 budget development process began with Council’s adoption of the FY27 Budget Goals, which established expectations for personnel levels, operating expenditures, capital project prioritization, revenue forecasting, and General Fund balance management. Throughout the budget cycle, staff evaluated historical spending, updated revenue assumptions, incorporated new information from the roof study and departmental assessments, and aligned operating and capital requests with Council’s direction.

During the FY27 work sessions, staff presented detailed analyses of personnel cost drivers, non-personnel operating trends, enterprise fund performance, and long-range financial projections. These presentations highlighted several structural pressures—including rising personnel costs, deferred maintenance obligations, and flat or marginally increasing revenues—that shape the City’s fiscal outlook.

The FY27 budget integrates all prior Council actions, including School Support, Community Support Grants, CMMP and property tax mil rate. It reflects updated information for the General Fund, Special Revenue Funds, and Enterprise Funds. The resulting budget provides a comprehensive and transparent view of the City’s financial position as the City prepares for the strategic work ahead in FY27.

DISCUSSION:

The Fiscal Year 2027 budget represents the culmination of several months of detailed review, recalibration, and alignment with Council’s adopted FY27 Budget Goals. The purpose of this discussion is to present the full budget picture in a clear, integrated narrative—tying together revenues, expenditures, fund balances, and long-range financial pressures—so Council can see how the components fit together and what they mean for the City’s fiscal trajectory.

1. REVENUES: STABLE, CONSERVATIVE, AND CONSTRAINED

General Fund revenues for FY27 remain relatively stable with a slight upward trend, but they are not increasing at a pace that keeps up with the City’s cost structure. Several factors continue to constrain revenue growth:

- **Fisheries-related revenues are budgeted slightly** higher in FY27 than in FY26, reflecting a modest upward trend; however, pricing and catch volumes remain variable, and revenues are budgeted conservatively. We do not anticipate a significant decrease in fisheries revenues, projected increases, and long-term, do not appear to be sufficient to keep pace with the City’s current expenditure levels.
- **Investment income has not historically been relied** upon to support ongoing operations, but the transfer of \$50 million to the Sustainability Fund changes how those earnings will appear in the short term. While the Sustainability Fund is expected to generate more stable and usable investment income over the next 5–10 years, the immediate effect is a noticeable reduction in General Fund investment earnings, which contributes to the FY27 revenue-expenditure gap.

Furthermore, investment income is budgeted conservatively due in large part to the volatility in any given fiscal year.

- **Sales tax growth is limited to approximately 1%**, reflecting inflation in the cost of goods rather than increased economic activity.
- **Intergovernmental revenues remain flat.** Staff continues to research and apply for operating and project-related grants, but it would be inappropriate to include those potential revenues until the grant has been formally awarded to the City and grant documents have been fully executed.

Overall, the revenue outlook meets the FY27 Budget Goal of maintaining a realistic and conservative revenue forecast. However, it underscores the structural challenge: as currently constructed, it appears that future revenues will not keep pace with expenditure growth, particularly in personnel and deferred maintenance.

Enterprise Fund Revenues

While the primary focus of the budget discussion has been on expenditures, it is important to note that enterprise fund revenues remain generally stable and continue to support operations consistent with Council's goal of achieving break-even performance where possible. Rate studies and cost-recovery evaluations remain scheduled per Council policy, and no major revenue disruptions are anticipated in FY27.

2. PERSONNEL COSTS: GOAL MET, BUT COST PRESSURES CONTINUE

The FY27 personnel budget meets the Council's personnel goal: no increase in the total number of authorized FTEs. All 175.25 existing positions are funded, and no new positions are added.

However, personnel costs continue to rise due to factors outside the City's discretion:

- COLA increases of 2.75–3% per CBAs and Title 3
- Merit increases of 3%
- A 12% increase in health insurance, adding \$713,176 to the budget
- Medevac insurance increase
- Funding all vacancies to avoid mid-year supplemental requests

These required increases result in a 5.5% personnel cost increase, consistent with long-term trends presented in the FY27–FY31 outlook. 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, as well as evaluating existing and potential revenue streams.

3. NON-PERSONNEL OPERATING COSTS: GOAL NOT MET DUE TO DEFERRED MAINTENANCE

The FY27 Budget Goal limiting non-personnel operating increases to no more than 3% without justification was not met. The General Fund non-personnel operating budget increases by approximately 9.5% from FY26.

However, the increase is entirely attributable to deferred maintenance and asset stewardship, which Council has repeatedly identified as a priority:

- **Streets & Roads** – Engineering/Architectural Services increased to support drainage and paving studies.
- **Facilities Maintenance** – Repair/Maintenance Services increased significantly due to findings from the roof study and departmental assessments.

When these two items are removed, the General Fund non-personnel budget decreases by roughly \$932,000 (~10%), demonstrating that departments right-sized their budgets and aligned them with historical spending.

Enterprise Funds

Non-personnel operating budgets in the enterprise funds collectively decrease by approximately 8%, with the exception of the Airport Fund, which includes the \$350,000 terminal feasibility study. This reflects disciplined budgeting and continued efforts to operate proprietary funds at or near break-even, consistent with Council's goals.

4. SPECIAL REVENUE FUNDS: STABLE, PURPOSE-DRIVEN, AND ALIGNED WITH PRIOR COUNCIL ACTIONS

The FY27 budget incorporates all previously approved actions related to School Support, Community Support Grants, and the CMMP. Special revenue funds remain structurally sound and continue to operate within their intended purposes.

Special Revenue Fund Highlights

1% Sales Tax Fund

- Revenue: \$4,750,000 (no change from FY26)
- Transfers to Capital Projects: \$10,172,150
- Appropriated Fund Balance: \$9,835,590

Bed Tax Fund

- Revenue: \$175,000 (no change from FY26)
- Expenditures: \$92,756

E911 Enhancement Fund

- Revenue: \$75,000
- Expenditures: \$52,100

Tobacco Tax Fund

- Revenue: \$575,000 (reduction of \$175,000 to align with historical levels)
- Expenditures: \$582,794
- Appropriated Fund Balance: \$7,794

Sustainability Fund

- Revenues: \$1,700,000
- Expenditures: \$149,000 (investment management and custodial fees)

These funds do not contribute to the General Fund deficit and continue to support voter-approved and Council-approved purposes.

5. CAPITAL PROJECTS: GOAL MET AND CMMP ALIGNMENT MAINTAINED

The FY27 capital program aligns with the adopted CMMP and meets the Council's capital projects goal:

- No new capital projects outside the CMMP
- Focus on statutory requirements, life-safety needs, and preservation of existing assets
- Annual review of replacement and maintenance plans
- Continued evaluation of fleet and heavy equipment needs

This disciplined approach ensures capital spending remains aligned with long-term infrastructure priorities.

6. GENERAL FUND BALANCE AND STRUCTURAL DEFICIT

The FY27 Budget Goal requiring a balanced General Fund operating budget was not met. As discussed during the budget presentations, the General Fund requires the use of reserves to balance FY27.

It is important to note that the deficit figures shown in the April 28, 2026 Personnel & Budget Overview slides did not reflect the Community Support Grants, School Support and Transfers Out to Capital Projects, as they were not formally approved by City Council prior to that date. The Crystal Reports attached to this agenda item include those items and properly reflect the accurate deficit amount. The corrected figures show that:

- The deficit is driven by structural cost pressures, not new programs
- Deferred maintenance and required personnel cost increases are the primary contributors
- Revenue growth, while conservatively budgeted, is insufficient to offset these pressures from a budgetary perspective

The FY27 deficit is manageable in the short term due to healthy reserves, but it reinforces the need for the FY27 work plan to focus on service levels, revenue opportunities, and long-term cost alignment.

7. LONG-RANGE OUTLOOK: STRUCTURAL PRESSURES REQUIRE STRATEGIC ACTION

The FY27–FY31 projections show a widening gap between revenues and expenditures. Key drivers include:

- Rising personnel costs
- Significant deferred maintenance needs (roof study alone: ~\$3.5M per year for 10 years)
- Flat or marginally increasing revenues associated with the current revenue sources
- Increased visibility of planning and feasibility costs now correctly budgeted in operating rather than capital

These pressures are structural, not temporary. FY27 provides a necessary transition year to:

- Define service levels
- Evaluate revenue options
- Explore efficiencies and staffing models
- Develop a sustainable long-term financial plan

8. SUMMARY

The FY27 budget reflects disciplined work by all departments, alignment with most Council goals, and a realistic acknowledgment of the City’s long-term fiscal pressures. While the General Fund deficit goal and the 3% non-personnel increase goal were not met, the reasons are clear, justified, and tied directly to Council’s priorities around asset stewardship and maintaining service levels.

FY27 is a bridge year—funded with reserves—to allow the City to complete the foundational work needed to build a sustainable long-term financial strategy.

ALTERNATIVES:

Alternative 1: Approve the FY27 Budget Ordinance as Presented – This action adopts the FY27 Operating and Capital Budget, including all associated revenues, expenditures, transfers, and appropriations.

Alternative 2: Amend the FY27 Budget Ordinance – Council may modify any portion of the proposed budget. Approved amendments will be incorporated into the second reading of the ordinance.

Alternative 3: Postpone Action – Council may postpone adoption; however, a budget must be approved prior to July 1 to ensure uninterrupted City operations.

FINANCIAL IMPLICATIONS: Adoption of the FY27 Budget Ordinance authorizes the City’s spending plan for the fiscal year and the use of General Fund reserves to offset an operating deficit driven by personnel cost increases and significant deferred maintenance needs. All other funds including Special Revenue Funds and Enterprise Funds operate within available resources or with planned, transparent use of fund balance.

The FY27 budget does not create new structural obligations; rather, it reflects the true cost of maintaining current service levels and protecting existing assets. The long-range financial outlook presented to Council highlights the need for continued work on service levels, revenue opportunities, and long-term cost alignment.

LEGAL: There are no legal issues associated with adoption of the FY27 Budget Ordinance. Adoption of an annual budget is required under the City’s Code of Ordinances and is necessary to authorize expenditures and ensure continuity of municipal operations.

STAFF RECOMMENDATION: Staff recommends approving the Fiscal Year 2027 budget.

PROPOSED MOTION: First reading: I move to introduce Ordinance 2026-10 and schedule it for public hearing and second reading on May 26, 2026. Second reading: I move to adopt Ordinance 2026-10.

CITY MANAGER’S COMMENTS: The FY27 budget reflects several months of detailed work across all departments and aligns with the majority of Council’s adopted FY27 Budget Goals. The document provides a realistic assessment of the City’s fiscal position, incorporates all prior Council actions, and presents a transparent view of the structural pressures we face, particularly in personnel costs and deferred maintenance. While the General Fund requires the use of reserves to balance FY27, the budget does not create new ongoing obligations; rather, it reflects the true cost of maintaining current service levels and protecting existing assets.

FY27 will serve as a transition year, allowing the City to complete the foundational work needed to define service levels, evaluate revenue opportunities, and improve long-term cost alignment. Staff will continue to bring forward the analyses and recommendations outlined in the FY27 work plan to support Council’s decision-making throughout the year.

**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".

City of Unalaska
FY2027 General Fund Budget Summary
Draft as of 5/8/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
REVENUES								
Raw Seafood Tax	4,611,410	5,428,530	6,000,000	6,000,000	6,528,870	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	0.00 %	0.00 %
Property Taxes	8,805,328	8,953,812	8,950,000	8,950,000	9,080,486	8,950,000	0.00 %	0.00 %
Sales Tax	9,282,747	9,434,151	9,500,000	9,500,000	10,569,709	9,500,000	0.00 %	0.00 %
Investment Earnings	9,142,653	10,696,548	2,000,000	2,000,000	5,548,292	1,000,000	(50.00%)	(50.00%)
Other Revenues	2,935,460	7,187,064	2,756,750	2,940,453	2,588,999	2,936,700	6.53 %	(0.13%)
Total Operating Revenues	45,821,159	50,228,324	38,706,750	38,890,453	43,066,396	38,761,700	0.14 %	(0.33%)
EXPENDITURES								
Mayor & Council	499,851	480,076	568,882	609,131	423,490	585,223	2.87 %	(3.92%)
City Administration	2,195,145	2,381,044	2,902,686	3,089,072	2,007,118	2,921,105	0.63 %	(5.44%)
City Clerk	534,292	673,747	729,043	731,280	544,941	758,000	3.97 %	3.65 %
Finance	2,104,834	2,705,476	2,909,043	2,985,126	2,283,229	3,113,683	7.03 %	4.31 %
Planning	538,989	607,578	923,303	1,261,005	898,025	964,849	4.50 %	(23.49%)
Public Safety	4,837,940	5,560,994	6,891,983	7,097,384	4,677,478	7,257,137	5.30 %	2.25 %
Fire & EMS	1,551,768	2,288,232	2,680,053	2,832,793	2,245,929	2,801,518	4.53 %	(1.10%)
Public Works	5,970,113	6,249,707	7,317,983	8,013,642	5,768,090	9,741,406	33.12 %	21.56 %
Parks, Culture & Recreation	3,957,080	4,364,054	4,935,870	5,218,980	3,790,530	5,345,228	8.29 %	2.42 %
Community Grants	1,057,227	1,151,764	1,755,706	1,755,706	1,587,367	1,577,202	(10.17%)	(10.17%)
School Support	5,495,242	5,996,810	6,243,965	6,243,965	5,723,634	6,339,286	1.53 %	1.53 %
Total Operating Expenditures	28,742,481	32,459,481	37,858,517	39,838,085	29,949,830	41,404,637	9.37 %	3.93 %
Net Operating Surplus	17,078,678	17,768,843	848,233	(947,632)	13,116,566	(2,642,937)		
Capital Outlay and Transfers								
Capital Outlay	90,321	1,187,577	1,080,000	1,355,189	273,412	927,359	(14.13%)	(31.57%)
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	-	0.00 %	(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	3,204,922	(55.56%)	(83.30%)
Net Surplus (Deficit)	16,294,211	15,873,997	(6,363,837)	(20,141,762)	(3,995,788)	(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	0	(1,425,745)	(3,995,788)	0		

	Personnel Expenses	Operating Expenses	Capital Expenses	Other Expenses	Proposed 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 Detail
Revenues
Draft as of 5/8/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	6,306,312	6,250,000	1.63 %	1.63 %
01010040 - 41120 Personal Property Tax	2,788,828	2,814,896	2,800,000	2,800,000	2,774,174	2,700,000	(3.57%)	(3.57%)
01010040 - 41310 City Sales Tax	9,282,747	9,434,151	9,500,000	9,500,000	10,569,709	9,500,000	- %	- %
01010040 - 41410 Raw Seafood Tax	4,611,410	5,428,530	6,000,000	6,000,000	6,528,870	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	72,304	35,000	- %	- %
01010040 - 41941 Raw Seafood Tax Penalty / Int	34,585	6,150	10,000	10,000	3,562	10,000	- %	- %
Total Taxes	22,861,579	23,960,183	24,545,000	24,545,000	26,294,053	25,045,000	2.04 %	2.04 %
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	51,209	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	22,175	45,000	- %	- %
01011041 - 42155 Corrections Contract	667,230	679,305	600,000	600,000	295,923	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	40,544	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	10,477,984	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	20,645	20,000	- %	- %
01011042 - 43211 Impound Yard Storage Fees	-	-	250	250	-	250	- %	- %
01011042 - 43212 Police Civil Service	645	750	500	500	905	500	- %	- %
01011042 - 43250 Ambulance Service Fees	59,823	63,857	40,000	40,000	75,358	40,000	- %	- %
01011042 - 43260 Animal Control / Shelter Fees	160	515	100	100	550	100	- %	- %
01012042 - 43710 Facility Passes	119,747	110,277	110,000	110,000	95,811	105,000	(4.55%)	(4.55%)
01012042 - 43720 Program Fees	56,909	50,813	68,000	68,000	67,351	66,000	(2.94%)	(2.94%)
01012042 - 43740 Facility Rental Fees	7,627	8,227	6,500	6,500	6,947	6,600	1.54 %	1.54 %
01012042 - 43750 Equipment Rental Fees	765	2,791	500	500	417	350	(30.00%)	(30.00%)
01012042 - 43760 Other PCR Fees	8,342	13,689	5,500	5,500	10,583	10,000	81.82 %	81.82 %
01012042 - 43770 Library Fees	8,695	10,469	8,500	8,500	7,211	6,000	(29.41%)	(29.41%)
01012042 - 43771 Passport Fees (libry)	4,795	6,507	5,000	5,000	3,675	5,000	- %	- %
01012042 - 43772 Library Postage Fee	847	1,886	1,200	1,200	849	1,200	- %	- %
Total Charges for Services	304,922	319,242	268,050	268,050	291,151	262,000	(2.26%)	(2.26%)
Investment Income								
01010043 - 47110 Interest Revenue	4,883,437	8,467,952	2,000,000	2,000,000	7,307,389	1,000,000	(50.00%)	(50.00%)
01010043 - 47120 Incr (Decr) FMV Investments	4,259,216	2,228,596	-	-	(1,759,097)	-	- %	- %
Total Investment Income	9,142,653	10,696,548	2,000,000	2,000,000	5,548,292	1,000,000	(50.00%)	(50.00%)

City of Unalaska
FY2027 General Fund Budget Detail
Revenues
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other								
01010047 - 45110 Business Licenses and Permits	11,217	10,809	12,000	12,000	10,608	12,000	- %	- %
01010047 - 45210 Building Permits	2,350	1,700	2,500	2,500	500	2,500	- %	- %
01010047 - 45220 Taxi Permits	1,900	1,700	2,500	2,500	1,950	2,500	- %	- %
01010047 - 45230 Animal Licenses	65	155	200	200	35	200	- %	- %
01010047 - 46210 Forfeits	9,406	2,969	6,000	6,000	9,623	6,000	- %	- %
01010047 - 47210 Tideland Rent	172,388	164,607	250,000	250,000	379,241	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	1,056	-	- %	(100.00%)
Total Other	235,709	230,060	303,200	311,544	441,169	485,200	60.03 %	55.74 %
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	43,066,396	44,609,559	(1.02%)	(22.56%)

City of Unalaska
FY2027 General Fund Budget Summary
Draft as of 5/8/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Non-personnel Operating Expense								
Mayor & Council	452,468	345,007	519,250	559,499	382,530	534,650	2.97 %	(4.44%)
City Administration	1,123,273	1,267,912	1,664,332	1,790,672	1,064,057	1,640,781	(1.42%)	(8.37%)
City Clerk	76,421	108,710	123,305	123,305	66,592	150,050	21.69 %	21.69 %
Finance	659,762	1,149,222	1,061,561	1,335,223	1,014,604	1,142,506	7.63 %	(14.43%)
Planning	74,966	40,429	125,820	457,404	242,176	130,470	3.70 %	(71.48%)
Public Safety	379,605	534,315	727,472	932,873	408,626	886,187	21.82 %	(5.00%)
Fire & EMS	338,229	600,813	619,302	772,042	455,268	641,873	3.64 %	(16.86%)
Public Works	1,341,257	1,120,623	2,162,103	2,689,205	1,431,851	4,202,941	94.39 %	56.29 %
Parks, Culture & Recreation	935,711	914,022	1,402,260	1,576,646	772,050	1,553,931	10.82 %	(1.44%)
	5,381,693	6,081,052	8,405,405	10,236,870	5,837,755	10,883,389	29.48 %	6.32 %
	45.09 %	45.97 %	51.24 %	56.13 %	44.40 %	57.89 %		
Other Expense								
Community Grants	1,057,227	1,151,764	1,755,706	1,755,706	1,587,367	1,577,202	(10.17%)	(10.17%)
School Support	5,495,242	5,996,810	6,243,965	6,243,965	5,723,634	6,339,286	1.53 %	1.53 %
	6,552,469	7,148,574	7,999,671	7,999,671	7,311,001	7,916,488	(1.04%)	(1.04%)
	54.91 %	54.03 %	48.76 %	43.87 %	55.60 %	42.11 %		
Total General Fund Operating Exp.	11,934,162	13,229,626	16,405,076	18,236,541	13,148,757	18,799,877	14.60 %	3.09

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Draft as of 5/8/2026

Mayor & Council	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Council								
01020151 - 51100 Salaries and Wages	42,275	38,525	44,400	44,400	36,350	44,400	0.00 %	- %
01020151 - 52200 FICA & Medicare Emplr Match	3,234	2,947	3,397	3,397	2,781	3,397	0.00 %	- %
01020151 - 52300 PERS Employer Contribution	1,776	93,511	1,700	1,700	1,760	2,644	55.50 %	55.53 %
01020151 - 52500 Workers Compensation	97	86	135	135	69	132	(2.20%)	(2.22%)
Total Personnel Expenses	47,382	135,069	49,632	49,632	40,960	50,573	1.90 %	1.90 %
01020152 - 53230 Legal Services	0	100	0	0	0	0	0.00 %	- %
01020152 - 53260 Training Services	10,336	2,710	31,000	31,000	3,205	31,000	0.00 %	- %
01020152 - 53300 Other Professional Svs	148,772	161,394	159,600	159,600	147,352	159,600	0.00 %	- %
01020152 - 55310 Telephone / Fax/ TV	74	36	1,000	1,000	28	1,000	0.00 %	- %
01020152 - 55902 Printing and Binding	2,547	1,481	1,500	1,500	255	1,500	0.00 %	- %
01020152 - 55903 Travel and Related Costs	49,947	53,481	94,300	94,300	60,136	108,700	15.30 %	15.27 %
01020152 - 55906 Membership Dues	8,923	3,300	10,700	10,700	9,317	10,700	0.00 %	- %
01020152 - 55999 Other	146	0	4,250	4,250	2,833	4,250	0.00 %	- %
01020152 - 56100 General Supplies	83,441	86,085	115,000	152,000	84,678	115,000	0.00 %	(24.34%)
01020152 - 56120 Office Supplies	272	86	500	500	215	500	0.00 %	- %
01020152 - 56310 Food/Bev/Related for Programs	0	10	600	600	0	600	0.00 %	- %
01020152 - 56320 Business Meals	1,328	2,347	3,000	3,000	362	3,000	0.00 %	- %
01020152 - 56330 Food/Bev/Related Emp Apprctn	817	945	1,000	1,000	1,466	2,000	100.00 %	100.00 %
01020152 - 56400 Books and Periodicals	0	0	500	500	0	500	0.00 %	- %
01020152 - 58498 Council Sponsorships Contngncy	15,000	5,027	15,000	15,000	1,051	15,000	0.00 %	- %
01020152 - 58499 Council Sponsorships - Planned	130,866	28,003	81,300	84,549	71,632	81,300	0.00 %	(3.84%)
Total Operating Expenses	452,468	345,007	519,250	559,499	382,530	534,650	2.97 %	(4.44%)
Total Council	499,851	480,076	568,882	609,131	423,490	585,223	2.87 %	(3.92%)

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Draft as of 5/8/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	329,581	238,201	17.80 %	(51.99%)
01020251 - 51200 Temporary Employees	0	0	0	0	36,831	0	0.00 %	- %
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	55,557	68,201	12.00 %	(18.54%)
01020251 - 52200 FICA & Medicare Emplr Match	15,538	18,195	14,774	36,082	22,464	16,649	12.70 %	(53.86%)
01020251 - 52300 PERS Employer Contribution	54,425	50,685	56,685	89,742	56,636	67,142	18.40 %	(25.18%)
01020251 - 52400 Unemployment Insurance	864	976	827	1,137	1,496	868	5.00 %	(23.66%)
01020251 - 52500 Workers Compensation	507	593	489	489	508	498	1.80 %	1.84 %
01020251 - 52900 Other Employee Benefits	0	254	254	254	254	254	0.00 %	- %
Total Personnel Expenses	356,952	391,483	337,210	708,607	504,072	394,613	17.02 %	(44.31%)
01020252 - 53260 Training Services	2,791	2,705	3,000	3,000	525	3,000	0.00 %	- %
01020252 - 53264 Education Reimbursement	7,848	(45)	0	0	0	0	0.00 %	- %
01020252 - 53300 Other Professional Svs	70,483	85,650	116,000	151,000	103,612	128,900	11.10 %	(14.64%)
01020252 - 54230 Custodial Services/Supplies	57,715	65,923	64,300	64,300	47,785	64,300	0.00 %	- %
01020252 - 54300 Repair/Maintenance Services	0	0	500	500	0	500	0.00 %	- %
01020252 - 54410 Buildings/Land Rental	154	154	200	200	128	200	0.00 %	- %
01020252 - 55310 Telephone/Fax/TV	1,414	2,574	6,000	6,000	1,875	6,000	0.00 %	- %
01020252 - 55901 Advertising	1,500	0	1,625	1,625	1,500	1,625	0.00 %	- %
01020252 - 55902 Printing and Binding	128	0	0	0	0	500	0.00 %	- %
01020252 - 55903 Travel and Related Costs	20,367	29,236	41,000	77,500	29,848	41,000	0.00 %	(47.10%)
01020252 - 55905 Postal Services	267	309	300	300	275	300	0.00 %	- %
01020252 - 55906 Membership Dues	3,203	247	4,600	4,600	1,381	4,600	0.00 %	- %
01020252 - 55908 Employee Moving Costs	0	0	5,000	27,500	17,641	15,000	200.00 %	(45.45%)
01020252 - 56100 General Supplies	1,652	9,283	5,000	5,000	1,163	5,000	0.00 %	- %
01020252 - 56101 Safety Related Items	67	0	0	0	0	0	0.00 %	- %
01020252 - 56120 Office Supplies	872	1,031	1,500	1,500	1,732	1,500	0.00 %	- %
01020252 - 56150 Computer Hardware / Software	0	0	200	200	0	5,200	2500.00 %	2,500.00 %
01020252 - 56160 Uniforms	260	0	200	200	195	400	100.00 %	100.00 %
01020252 - 56260 Gasoline for Vehicles	746	990	2,000	2,000	908	2,000	0.00 %	- %
01020252 - 56320 Business Meals	3,272	2,745	4,000	4,000	2,661	4,000	0.00 %	- %
01020252 - 56330 Food/Bev/Related Emp Apprctn	10,468	12,857	9,060	9,060	10,377	12,660	39.70 %	39.74 %
01020252 - 56400 Books and Periodicals	1,095	1,580	1,200	1,200	1,095	1,200	0.00 %	- %
Total Operating Expenses	184,303	215,239	265,685	359,685	222,700	297,885	12.12 %	(17.18%)
Total City Manager's Office	541,256	606,722	602,895	1,068,292	726,773	692,498	14.86 %	(35.18%)

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Draft as of 5/8/2026

City Administration	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Administration								
01020351 - 51100 Salaries and Wages	437,537	464,023	541,961	350,041	260,684	486,612	(10.20%)	39.02 %
01020351 - 51200 Temporary Employees	0	1,787	0	0	3,575	78,000	0.00 %	- %
01020351 - 51300 Overtime	507	398	1,200	1,200	67	1,080	(10.00%)	(10.00%)
01020351 - 52100 Health Insurance Benefit	139,807	128,337	163,651	110,370	92,850	157,711	(3.60%)	42.89 %
01020351 - 52200 FICA & Medicare Emplr Match	32,817	33,866	40,419	26,870	20,761	42,404	4.90 %	57.81 %
01020351 - 52300 PERS Employer Contribution	101,003	88,811	149,741	97,864	56,759	134,794	(10.00%)	37.74 %
01020351 - 52400 Unemployment Insurance	2,137	1,925	2,220	1,496	1,311	2,004	(9.70%)	33.96 %
01020351 - 52500 Workers Compensation	950	966	1,190	1,190	699	1,210	1.70 %	1.68 %
01020351 - 52900 Other Employee Benefits	160	1,535	762	762	2,282	796	4.50 %	4.46 %
Total Personnel Expenses	714,919	721,649	901,144	589,793	438,989	904,611	0.38 %	53.38 %
01020352 - 53230 Legal Services	67,562	117,776	130,000	130,000	85,122	130,000	0.00 %	- %
01020352 - 53260 Training Services	1,860	1,425	17,650	17,650	2,099	17,250	(2.30%)	(2.27%)
01020352 - 53264 Education Reimbursement	0	0	0	0	0	4,000	0.00 %	- %
01020352 - 53300 Other Professional Svs	83,341	102,020	195,000	132,340	20,940	215,000	10.30 %	62.46 %
01020352 - 53490 Other Technical Services	0	0	3,000	3,000	0	0	(100.00%)	(100.00%)
01020352 - 54110 Water / Sewerage	2,464	2,683	2,675	2,675	2,220	2,790	4.30 %	4.30 %
01020352 - 54210 Solid Waste	4,758	5,119	6,300	6,300	5,187	6,300	0.00 %	- %
01020352 - 54410 Buildings / Land Rental	154	154	200	200	128	200	0.00 %	- %
01020352 - 55200 General Insurance	635,748	711,403	825,242	825,242	619,828	762,626	(7.60%)	(7.59%)
01020352 - 55310 Telephone/Fax/TV	5,667	6,549	9,740	9,740	4,141	9,740	0.00 %	- %
01020352 - 55901 Advertising	0	2,882	7,200	7,200	(189)	7,200	0.00 %	- %
01020352 - 55903 Travel and Related Costs	9,016	9,751	39,500	39,500	13,395	35,000	(11.40%)	(11.39%)
01020352 - 55905 Postal Services	304	300	100	100	275	300	200.00 %	200.00 %
01020352 - 55906 Membership Dues	1,417	1,054	3,740	3,740	3,211	2,490	(33.40%)	(33.42%)
01020352 - 55908 Employee Moving Costs	0	0	10,000	10,000	0	10,000	0.00 %	- %
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	8,838	22,600	(55.40%)	(84.49%)
01020352 - 56120 Office Supplies	3,833	3,937	5,000	5,000	4,731	5,000	0.00 %	- %
01020352 - 56150 Computer Hardware / Software	720	720	500	500	1,180	500	0.00 %	- %
01020352 - 56160 Uniforms	400	0	0	0	0	0	0.00 %	- %
01020352 - 56220 Electricity	57,309	47,632	55,000	55,000	33,929	56,650	3.00 %	3.00 %
01020352 - 56240 Heating Oil	40,980	32,241	25,000	25,000	30,496	26,250	5.00 %	5.00 %
01020352 - 56260 Gasoline for Vehicles	255	187	600	600	74	600	0.00 %	- %
01020352 - 56270 Diesel for Equipment	0	0	0	0	112	0	0.00 %	- %
01020352 - 56320 Business Meals	328	676	1,500	1,500	0	1,000	(33.30%)	(33.33%)
01020352 - 56330 Food/Bev/Related Emp Apprctn	3,254	10,124	5,000	5,000	5,131	5,000	0.00 %	- %
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	841,356	1,323,996	(5.34%)	(7.48%)
01020353 - 57410 Non Capitalized Machinery/Equi	0	0	0	0	0	18,900	0.00 %	- %
Total Capital Outlay	0	0	0	0	0	18,900	0.00 %	- %
Total Administration	1,653,889	1,774,322	2,299,791	2,020,780	1,280,345	2,247,507	(2.27%)	11.22 %

City of Unalaska
FY2027 General Fund Budget Detail
Expenditures
Draft as of 5/8/2026

City Clerk	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Clerks								
01020551 - 51100 Salaries and Wages	276,134	352,414	344,966	347,183	299,303	369,022	7.00 %	6.29 %
01020551 - 51200 Temporary Employees	0	6,345	18,000	18,000	0	0	(100.00%)	(100.00%)
01020551 - 51300 Overtime	109	1,472	2,000	2,000	1,315	2,000	0.00 %	- %
01020551 - 52100 Health Insurance Benefit	94,348	107,133	114,174	114,174	90,249	127,875	12.00 %	12.00 %
01020551 - 52200 FICA & Medicare Emplr Match	21,140	27,326	27,921	28,090	23,086	28,384	1.70 %	1.05 %
01020551 - 52300 PERS Employer Contribution	63,946	67,686	95,577	95,428	62,058	99,982	4.60 %	4.77 %
01020551 - 52400 Unemployment Insurance	1,480	1,559	2,068	2,068	1,382	1,626	(21.40%)	(21.37%)
01020551 - 52500 Workers Compensation	633	720	651	651	574	663	1.80 %	1.84 %
01020551 - 52900 Other Employee Benefits	80	381	381	381	381	398	4.50 %	4.46 %
Total Personnel Expenses	457,871	565,037	605,738	607,975	478,349	629,950	4.00 %	3.61 %
01020552 - 53100 Official / Administrative	5,400	5,806	6,750	6,750	4,185	6,750	0.00 %	- %
01020552 - 53210 Audit and Accounting	0	25,000	28,000	28,000	0	28,000	0.00 %	- %
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	24,861	35,000	0.00 %	- %
01020552 - 53260 Training Services	1,650	655	1,425	1,425	850	1,650	15.80 %	15.79 %
01020552 - 53264 Education Reimbursement	0	6,000	0	0	0	0	0.00 %	- %
01020552 - 53300 Other Professional Svs	1,465	13,563	5,500	5,500	415	5,500	0.00 %	- %
01020552 - 54300 Repair/Maintenance Services	0	3,556	5,000	5,000	5,665	5,000	0.00 %	- %
01020552 - 54410 Buildings / Land Rental	307	307	300	300	256	300	0.00 %	- %
01020552 - 54420 Equipment Rental	0	1,924	2,250	2,250	1,763	2,250	0.00 %	- %
01020552 - 55310 Telephone / Fax / TV	1,166	1,650	2,000	2,000	486	2,000	0.00 %	- %
01020552 - 55901 Advertising	2,672	2,105	4,500	4,500	2,811	4,500	0.00 %	- %
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	2,734	10,000	25.00 %	25.00 %
01020552 - 55905 Postal Services	3,843	2,400	2,400	2,400	2,211	2,400	0.00 %	- %
01020552 - 55906 Membership Dues	1,105	460	520	520	610	540	3.80 %	3.85 %
01020552 - 55999 Other	218	0	0	0	0	0	0.00 %	- %
01020552 - 56100 General Supplies	417	109	750	750	94	750	0.00 %	- %
01020552 - 56120 Office Supplies	2,623	1,721	5,000	5,000	2,987	5,000	0.00 %	- %
01020552 - 56260 Gasoline for Vehicles	764	721	960	960	465	960	0.00 %	- %
01020552 - 56320 Business Meals	109	995	850	850	479	850	0.00 %	- %
01020552 - 56330 Food/Bev/Related Emp Apprctn	1,613	1,382	1,500	1,500	1,311	1,500	0.00 %	- %
01020552 - 59100 Interest Expense	0	0	100	100	0	100	0.00 %	- %
Total Operating Expenses	76,421	108,710	123,305	123,305	66,592	128,050	3.85 %	3.85 %
01020553 - 57410 Non Capitalized Machinery/Equi	0	0	0	0	0	22,000	0.00 %	- %
Total Capital Outlay	0	0	0	0	0	22,000	0.00 %	- %
Total Clerks	534,292	673,747	729,043	731,280	544,941	780,000	6.99 %	6.66 %

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Finance	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Finance								
01020651 - 51100 Salaries and Wages	610,358	676,532	796,815	673,648	541,444	811,813	1.90 %	20.51 %
01020651 - 51200 Temporary Employees	10,800	0	22,648	22,648	0	34,081	50.50 %	50.48 %
01020651 - 51300 Overtime	1,432	982	1,977	1,977	459	1,977	0.00 %	- %
01020651 - 52100 Health Insurance Benefit	194,047	214,286	250,382	221,882	166,736	280,427	12.00 %	26.39 %
01020651 - 52200 FICA & Medicare Emplr Match	47,602	51,488	61,931	53,161	41,618	61,709	(0.40%)	16.08 %
01020651 - 52300 PERS Employer Contribution	137,613	129,810	212,937	173,903	105,317	221,724	4.10 %	27.50 %
01020651 - 52400 Unemployment Insurance	3,407	3,472	3,405	3,005	2,537	3,573	4.90 %	18.90 %
01020651 - 52500 Workers Compensation	1,393	1,428	1,550	1,550	1,020	1,578	1.80 %	1.81 %
01020651 - 52900 Other Employee Benefits	480	1,397	1,524	1,524	1,397	1,593	4.50 %	4.53 %
Total Personnel Expenses	1,007,132	1,079,394	1,353,169	1,153,298	860,528	1,418,475	4.83 %	22.99 %
01020652 - 53210 Audit and Accounting	97,139	205,225	135,000	135,000	119,513	135,000	0.00 %	- %
01020652 - 53220 Investment Management Svcs	173,202	179,825	190,000	190,000	116,873	140,000	(26.30%)	(26.32%)
01020652 - 53230 Legal Services	0	0	250	250	312	250	0.00 %	- %
01020652 - 53260 Training Services	3,135	624	4,250	4,250	250	4,250	0.00 %	- %
01020652 - 53300 Other Professional Svcs	15,372	176,702	25,000	247,400	274,631	25,000	0.00 %	(89.89%)
01020652 - 54300 Repair/Maintenance Services	0	11,037	5,000	5,000	1,134	5,000	0.00 %	- %
01020652 - 55310 Telephone/Fax/TV	744	894	2,000	2,000	651	2,000	0.00 %	- %
01020652 - 55901 Advertising	0	0	400	400	350	400	0.00 %	- %
01020652 - 55902 Printing and Binding	180	0	0	0	0	0	0.00 %	- %
01020652 - 55903 Travel and Related Costs	16,192	14,883	23,000	23,000	10,752	23,000	0.00 %	- %
01020652 - 55904 Banking / Credit Card Fees	9,252	9,801	22,600	22,600	10,009	22,600	0.00 %	- %
01020652 - 55905 Postal Services	6,178	7,392	6,000	6,000	6,831	6,000	0.00 %	- %
01020652 - 55906 Membership Dues	719	509	750	750	65	750	0.00 %	- %
01020652 - 55908 Employee Moving Costs	0	4,753	5,000	5,000	4,078	5,000	0.00 %	- %
01020652 - 55911 Recruitment Costs	0	3,854	10,000	10,000	0	10,000	0.00 %	- %
01020652 - 56100 General Supplies	1,304	642	1,200	1,200	1,833	1,200	0.00 %	- %
01020652 - 56101 Safety Related Items	34	0	0	0	0	0	0.00 %	- %
01020652 - 56120 Office Supplies	19,238	10,789	12,300	12,300	17,364	12,300	0.00 %	- %
01020652 - 56150 Computer Hardware / Software	240	2,467	0	0	130	0	0.00 %	- %
01020652 - 56260 Gasoline for Vehicles	735	558	500	500	796	500	0.00 %	- %
01020652 - 56320 Business Meals	0	0	250	250	0	250	0.00 %	- %
01020652 - 56330 Food/Bev/Related Emp Apprctn	2,920	4,865	5,000	5,000	5,308	5,000	0.00 %	- %
01020652 - 56400 Books and Periodicals	0	0	250	250	0	250	0.00 %	- %
Total Operating Expenses	346,583	634,819	448,750	671,150	570,881	398,750	(11.14%)	(40.59%)
01020653 - 57410 Non Capitalized Machinery/Equi	0	0	0	0	0	5,550	0.00 %	- %
Total Capital Outlay	0	0	0	0	0	5,550	0.00 %	- %
01020654 - 58920 Allocations OUT-Credit	(297,444)	(297,444)	(297,456)	(297,456)	(223,083)	(297,456)	0.00 %	- %
Total Other Expenses	(297,444)	(297,444)	(297,456)	(297,456)	(223,083)	(297,456)	0.00 %	- %
Total Finance	1,056,272	1,416,769	1,504,463	1,526,992	1,208,326	1,525,319	1.39 %	(0.11%)

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Finance	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Information Systems								
01020751 - 51100 Salaries and Wages	260,081	296,596	292,524	294,729	252,879	337,578	15.40 %	14.54 %
01020751 - 51200 Temporary Employees	5,559	0	0	0	0	0	0.00 %	- %
01020751 - 51300 Overtime	69	413	1,155	1,155	0	1,540	33.30 %	33.33 %
01020751 - 52100 Health Insurance Benefit	79,762	86,080	87,915	87,915	72,051	98,462	12.00 %	12.00 %
01020751 - 52200 FICA & Medicare Emplr Match	20,405	22,806	22,466	22,635	19,131	25,682	14.30 %	13.46 %
01020751 - 52300 PERS Employer Contribution	58,703	57,289	78,184	78,102	52,655	82,660	5.70 %	5.84 %
01020751 - 52400 Unemployment Insurance	1,401	1,270	1,197	1,197	1,050	1,250	4.40 %	4.43 %
01020751 - 52500 Workers Compensation	11,880	12,024	10,491	10,491	9,949	10,682	1.80 %	1.82 %
01020751 - 52900 Other Employee Benefits	80	381	381	381	381	398	4.50 %	4.46 %
Total Personnel Expenses	437,940	476,859	494,313	496,605	408,096	558,252	12.93 %	12.41 %
01020752 - 53260 Training Services	4,288	3,595	12,000	12,000	2,495	12,000	0.00 %	- %
01020752 - 53300 Other Professional Svs	5,355	17,608	10,000	10,000	0	10,000	0.00 %	- %
01020752 - 53410 Software / Hardware Support	317,588	309,338	416,645	429,055	338,635	512,636	23.00 %	19.48 %
01020752 - 55310 Telephone/Fax/TV	1,911	668	3,400	3,400	668	3,400	0.00 %	- %
01020752 - 55320 Network / Internet	150,055	145,679	152,178	152,178	121,267	153,458	0.80 %	0.84 %
01020752 - 55903 Travel and Related Costs	0	2,955	15,000	15,000	0	15,000	0.00 %	- %
01020752 - 56100 General Supplies	3,044	1,290	2,000	2,000	1,555	2,000	0.00 %	- %
01020752 - 56101 Safety Related Items	56	0	500	500	0	500	0.00 %	- %
01020752 - 56150 Computer Hardware / Software	126,533	329,311	297,144	335,996	201,391	325,268	9.50 %	(3.19%)
01020752 - 56230 Propane	0	114	0	0	0	0	0.00 %	- %
01020752 - 56260 Gasoline for Vehicles	1,795	1,289	1,400	1,400	796	1,400	0.00 %	- %
Total Operating Expenses	610,623	811,848	910,267	961,529	666,807	1,035,662	13.78 %	7.71 %
Total Information Systems	1,048,563	1,288,707	1,404,580	1,458,134	1,074,903	1,593,914	13.48 %	9.31 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Planning								
Planning								
01020851 - 51100 Salaries and Wages	283,087	357,242	464,948	469,978	410,653	499,940	7.50 %	6.38 %
01020851 - 51200 Temporary Employees	6,209	0	13,000	13,000	0	0	(100.00%)	(100.00%)
01020851 - 51300 Overtime	135	57	800	800	1,001	2,000	150.00 %	150.00 %
01020851 - 52100 Health Insurance Benefit	85,485	111,793	152,232	152,232	123,329	170,500	12.00 %	12.00 %
01020851 - 52200 FICA & Medicare Emplr Match	22,159	27,455	36,625	37,010	31,685	38,399	4.80 %	3.75 %
01020851 - 52300 PERS Employer Contribution	64,187	67,611	126,281	126,984	85,546	134,551	6.50 %	5.96 %
01020851 - 52400 Unemployment Insurance	1,992	1,902	2,068	2,068	2,344	2,168	4.80 %	4.84 %
01020851 - 52500 Workers Compensation	650	709	1,021	1,021	782	1,040	1.90 %	1.86 %
01020851 - 52900 Other Employee Benefits	120	381	508	508	508	531	4.50 %	4.53 %
Total Personnel Expenses	464,024	567,149	797,483	803,601	655,849	849,129	6.48 %	5.67 %
01020852 - 53230 Legal Services	20,838	6,343	14,000	14,000	4,731	14,000	0.00 %	- %
01020852 - 53240 Engineering/Architectural Svcs	0	0	2,000	2,000	0	2,000	0.00 %	- %
01020852 - 53260 Training Services	1,785	4,170	10,000	10,000	6,312	11,000	10.00 %	10.00 %
01020852 - 53264 Education Reimbursement	0	0	1,000	1,000	0	1,000	0.00 %	- %
01020852 - 53300 Other Professional Svcs	39,386	(244)	40,000	371,584	193,681	40,000	0.00 %	(89.24%)
01020852 - 53430 Survey Services	0	0	3,000	3,000	0	3,000	0.00 %	- %
01020852 - 53490 Other Technical Services	0	338	0	0	0	0	0.00 %	- %
01020852 - 54300 Repair/Maintenance Services	0	983	750	750	0	1,000	33.30 %	33.33 %
01020852 - 54410 Buildings/Land Rental	0	10	0	0	0	0	0.00 %	- %
01020852 - 55310 Telephone / Fax/TV	1,731	1,069	3,500	3,500	1,535	2,000	(42.90%)	(42.86%)
01020852 - 55901 Advertising	0	300	500	500	0	500	0.00 %	- %
01020852 - 55903 Travel and Related Costs	3,206	10,684	20,000	20,000	12,884	20,000	0.00 %	- %
01020852 - 55905 Postal Services	283	507	750	750	275	700	(6.70%)	(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	0	7,000	0.00 %	- %
01020852 - 55911 Recruitment Costs	0	3,219	0	0	0	0	0.00 %	- %
01020852 - 55999 Other	0	3,440	0	0	0	0	0.00 %	- %
01020852 - 56100 General Supplies	131	263	900	900	729	1,500	66.70 %	66.67 %
01020852 - 56101 Safety Related Items	0	101	500	500	72	500	0.00 %	- %
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	(76.90%)	(76.92%)
01020852 - 56160 Uniforms	0	0	320	320	0	320	0.00 %	- %
01020852 - 56260 Gasoline for Vehicles	1,144	917	1,000	1,000	598	1,000	0.00 %	- %
01020852 - 56320 Business Meals	124	210	800	800	390	800	0.00 %	- %
01020852 - 56330 Food/Bev/Related Emp Apprctn	601	861	1,500	1,500	1,472	1,500	0.00 %	- %
01020852 - 56400 Books and Periodicals	0	0	300	300	125	300	0.00 %	- %
Total Operating Expenses	74,966	40,429	125,820	457,404	242,176	115,720	(8.03%)	(74.70%)
01020853 - 57410 Non Capitalized Machinery/Equi	0	0	0	0	0	14,750	0.00 %	- %
Total Capital Outlay	0	0	0	0	0	14,750	0.00 %	- %
Total Planning	538,989	607,578	923,303	1,261,005	898,025	979,599	6.10 %	(22.32%)

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Public Safety Admin

Public Safety Admin

01021052 - 56240 Heating Oil

Total Operating Expenses

Total Public Safety Admin

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	716	0	0	0	0	0	0.00 %	- %
	716	0	0	0	0	0	0.00 %	- %
	716	0	0	0	0	0	0.00 %	- %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	1,289,759	2,363,930	8.40 %	8.35 %
01021151 - 51200 Temporary Employees	4,000	4,100	0	0	0	0	0.00 %	- %
01021151 - 51300 Overtime	418,052	530,706	325,000	325,000	479,063	342,000	5.20 %	5.23 %
01021151 - 52100 Health Insurance Benefit	394,665	425,115	650,790	650,790	345,564	728,626	12.00 %	11.96 %
01021151 - 52200 FICA & Medicare Emplr Match	126,135	143,035	188,036	188,036	116,613	192,034	2.10 %	2.13 %
01021151 - 52300 PERS Employer Contribution	377,625	356,594	656,075	656,075	324,627	541,713	(17.40%)	(17.43%)
01021151 - 52400 Unemployment Insurance	6,947	6,338	8,840	8,840	6,538	6,560	(25.80%)	(25.79%)
01021151 - 52500 Workers Compensation	38,043	35,345	40,730	40,730	29,191	41,472	1.80 %	1.82 %
01021151 - 52900 Other Employee Benefits	440	1,524	2,286	2,286	1,397	2,389	4.50 %	4.51 %
Total Personnel Expenses	2,646,339	2,896,374	4,053,453	4,053,453	2,592,751	4,218,724	4.08 %	4.08 %
01021152 - 53230 Legal Services	4,172	20,787	15,000	15,000	19,972	15,000	0.00 %	- %
01021152 - 53260 Training Services	25,693	32,078	80,150	82,043	9,864	80,150	0.00 %	(2.31%)
01021152 - 53264 Education Reimbursement	0	0	5,000	5,000	0	5,000	0.00 %	- %
01021152 - 53300 Other Professional Svs	5,741	105,935	72,760	278,994	99,839	59,000	(18.90%)	(78.85%)
01021152 - 53410 Software / Hardware Support	7,378	7,795	18,000	18,000	3,433	18,000	0.00 %	- %
01021152 - 54110 Water / Sewerage	1,012	1,212	1,900	1,900	1,313	2,000	5.30 %	5.26 %
01021152 - 54210 Solid Waste	2,420	2,619	3,000	3,000	2,746	3,100	3.30 %	3.33 %
01021152 - 54230 Custodial Services/Supplies	11,913	12,000	12,300	12,300	12,980	16,100	30.90 %	30.89 %
01021152 - 54300 Repair/Maintenance Services	19,060	18,561	21,000	21,000	2,315	21,000	0.00 %	- %
01021152 - 54410 Buildings / Land Rental	0	0	1,375	1,375	0	1,375	0.00 %	- %
01021152 - 55310 Telephone / Fax/TV	23,183	23,090	32,500	32,500	21,014	33,500	3.10 %	3.08 %
01021152 - 55320 Network / Internet	2,894	2,888	4,500	4,500	0	4,500	0.00 %	- %
01021152 - 55330 Radio	3,063	1,951	2,000	2,000	1,430	3,000	50.00 %	50.00 %
01021152 - 55390 Other Communications / Cable	650	397	3,000	3,000	0	3,000	0.00 %	- %
01021152 - 55901 Advertising	675	675	1,000	1,000	675	1,000	0.00 %	- %
01021152 - 55902 Printing and Binding	272	554	750	750	0	750	0.00 %	- %
01021152 - 55903 Travel and Related Costs	34,224	50,152	56,500	56,500	34,379	80,000	41.60 %	41.59 %
01021152 - 55904 Banking / Credit Card Fees	2,991	4,047	3,600	3,600	2,018	3,600	0.00 %	- %
01021152 - 55905 Postal Services	4,000	5,066	5,000	5,000	4,400	5,000	0.00 %	- %
01021152 - 55906 Membership Dues	245	1,333	2,035	2,035	1,770	2,500	22.90 %	22.85 %
01021152 - 55907 Permit Fees	0	0	50	50	0	50	0.00 %	- %
01021152 - 55908 Employee Moving Costs	2,348	0	6,000	6,000	1,728	6,000	0.00 %	- %
01021152 - 55909 Investigations	1,800	1,886	10,000	10,000	1,350	10,000	0.00 %	- %
01021152 - 55910 Impound Fees Exp	300	1,150	5,000	5,000	0	5,000	0.00 %	- %
01021152 - 55911 Recruitment Costs	5,867	10,011	22,500	22,500	13,385	101,000	348.90 %	348.89 %
01021152 - 55999 Other	0	20	0	0	0	0	0.00 %	- %
01021152 - 56100 General Supplies	25,910	32,210	40,100	33,573	12,044	40,100	0.00 %	19.44 %
01021152 - 56101 Safety Related Items	244	43	1,000	1,000	164	1,000	0.00 %	- %
01021152 - 56106 Disaster Supplies	0	0	1,000	1,000	0	1,000	0.00 %	- %
01021152 - 56120 Office Supplies	2,625	4,495	7,000	9,340	9,927	7,000	0.00 %	(25.05%)
01021152 - 56150 Computer Hardware / Software	5,710	6,622	7,000	7,000	2,800	7,000	0.00 %	- %
01021152 - 56160 Uniforms	14,032	8,330	14,300	14,300	10,421	14,300	0.00 %	- %
01021152 - 56220 Electricity	16,737	14,040	27,000	27,000	9,731	27,000	0.00 %	- %
01021152 - 56230 Propane	14	178	1,000	1,000	0	1,000	0.00 %	- %
01021152 - 56240 Heating Oil	11,458	10,946	15,000	15,000	12,636	15,000	0.00 %	- %
01021152 - 56260 Gasoline for Vehicles	30,641	26,628	25,000	25,000	14,376	25,000	0.00 %	- %
01021152 - 56310 Food/Bev/Related for Programs	428	186	3,500	3,500	53	3,500	0.00 %	- %
01021152 - 56320 Business Meals	226	0	300	300	0	300	0.00 %	- %
01021152 - 56330 Food/Bev/Related Emp Apprctn	4,113	2,877	3,500	3,500	2,688	3,500	0.00 %	- %
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	0	3,957	0.00 %	- %
Total Operating Expenses	279,662	414,017	535,577	739,516	309,662	631,282	17.87 %	(14.64%)

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
01021153 - 57400 Machinery and Equipment	8,048	293,835	180,000	264,576	82,799	0	(100.00%)	(100.00%)
01021153 - 57410 Non Capitalized Machinery/Equi	0	0	0	0	0	29,850	0.00 %	- %
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	2,985,213	4,879,856	2.32 %	(3.51%)

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Communications								
01021251 - 51100 Salaries and Wages	487,611	519,196	542,491	542,491	488,100	559,853	3.20 %	3.20 %
01021251 - 51300 Overtime	58,313	64,783	61,200	61,200	54,334	64,260	5.00 %	5.00 %
01021251 - 52100 Health Insurance Benefit	154,105	170,620	178,872	178,872	145,934	200,338	12.00 %	12.00 %
01021251 - 52200 FICA/Medicare Employer Match	40,838	43,699	45,896	45,896	40,194	47,522	3.50 %	3.54 %
01021251 - 52300 PERS Employer Benefit	119,901	258,023	152,837	152,837	101,365	159,056	4.10 %	4.07 %
01021251 - 52400 Unemployment Ins Benefit	2,637	2,495	2,431	2,431	2,223	2,547	4.80 %	4.77 %
01021251 - 52500 Workers Compensation Ins	2,112	2,236	1,322	1,322	1,802	1,346	1.80 %	1.82 %
01021251 - 52900 Other Employee Benefits	240	635	635	635	635	664	4.60 %	4.57 %
Total Personnel Expenses	865,756	1,061,686	985,684	985,684	834,588	1,035,586	5.06 %	5.06 %
01021252 - 53260 Training Services	5,358	2,694	6,000	6,000	665	6,000	0.00 %	- %
01021252 - 53264 Education Reimbursement	0	0	5,000	5,000	0	5,000	0.00 %	- %
01021252 - 53300 Other Professional	0	0	1,000	1,000	4,750	1,000	0.00 %	- %
01021252 - 54110 Water / Sewerage	337	404	1,000	1,000	438	1,030	3.00 %	3.00 %
01021252 - 54210 Solid Waste	1,572	1,701	3,000	3,000	1,713	3,090	3.00 %	3.00 %
01021252 - 54230 Custodial Services/Supplies	7,910	7,634	7,700	7,700	6,490	7,600	(1.30%)	(1.30%)
01021252 - 54300 Repair/Maintenance Services	979	1,159	2,500	2,500	363	2,500	0.00 %	- %
01021252 - 55310 Telephone / Fax / TV	1,800	3,900	4,000	4,000	4,075	4,120	3.00 %	3.00 %
01021252 - 55320 Network / Internet	0	0	2,000	2,000	0	0	(100.00%)	(100.00%)
01021252 - 55390 Other Communications / Cable	433	265	1,000	1,000	0	1,000	0.00 %	- %
01021252 - 55901 Advertising	0	0	0	0	0	200	0.00 %	- %
01021252 - 55902 Printing and Binding	0	0	250	250	0	250	0.00 %	- %
01021252 - 55903 Travel and Related Costs	5,239	4,357	11,000	11,000	0	11,000	0.00 %	- %
01021252 - 55905 Postal Services	266	0	300	300	0	0	(100.00%)	(100.00%)
01021252 - 55906 Membership Dues	0	0	125	125	1,141	1,000	700.00 %	700.00 %
01021252 - 55908 Employee Moving Costs	0	0	0	0	0	6,000	0.00 %	- %
01021252 - 55911 Recruitment Costs	0	109	1,500	1,500	715	1,500	0.00 %	- %
01021252 - 56100 General Supplies	728	620	2,000	2,000	2,051	2,000	0.00 %	- %
01021252 - 56101 Safety Related Items	0	0	1,000	1,000	0	1,000	0.00 %	- %
01021252 - 56106 Disaster Supplies	0	0	500	500	0	500	0.00 %	- %
01021252 - 56120 Office Supplies	2,218	44	1,500	1,500	2,043	4,000	166.70 %	166.67 %
01021252 - 56150 Computer Hardware / Software	0	19,145	1,000	1,000	0	6,000	500.00 %	500.00 %
01021252 - 56160 Uniforms	1,271	558	2,000	2,000	268	2,000	0.00 %	- %
01021252 - 56220 Electricity	5,579	4,680	4,000	4,000	3,244	4,120	3.00 %	3.00 %
01021252 - 56240 Heating Oil	3,819	3,649	2,500	2,500	4,212	2,500	0.00 %	- %
01021252 - 56330 Food/Bev/Related Emp Apprctn	354	249	1,000	1,000	1,076	1,000	0.00 %	- %
01021252 - 56400 Books and Periodicals	0	0	250	250	0	250	0.00 %	- %
Total Operating Expenses	37,863	51,167	62,125	62,125	33,243	74,660	20.18 %	20.18 %
01021253 - 57410 Non Capitalized Machinery/Equi	0	0	0	0	0	7,360	0.00 %	- %
Total Capital Outlay	0	0	0	0	0	7,360	0.00 %	- %
Total Communications	903,620	1,112,853	1,047,809	1,047,809	867,831	1,117,606	6.66 %	6.66 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Public Safety								
Corrections								
01021451 - 51100 Salaries and Wages	519,423	609,702	619,210	619,210	456,227	638,743	3.20 %	3.15 %
01021451 - 51300 Overtime	68,825	92,300	60,000	60,000	88,593	63,000	5.00 %	5.00 %
01021451 - 52100 Health Insurance Benefit	163,835	177,678	207,417	207,417	141,136	232,307	12.00 %	12.00 %
01021451 - 52200 FICA & Medicare Emplr Match	43,960	52,801	51,341	51,341	39,189	53,464	4.10 %	4.14 %
01021451 - 52300 PERS Employer Contribution	132,618	117,852	171,851	171,851	103,015	150,938	(12.20%)	(12.17%)
01021451 - 52400 Unemployment Insurance	2,663	2,760	2,818	2,818	2,555	2,411	(14.40%)	(14.44%)
01021451 - 52500 Workers Compensation	14,756	15,018	12,102	12,102	10,290	12,323	1.80 %	1.83 %
01021451 - 52900 Other Employee Benefits	160	508	635	635	508	664	4.60 %	4.57 %
Total Personnel Expenses	946,239	1,068,618	1,125,374	1,125,374	841,512	1,153,850	2.53 %	2.53 %
01021452 - 53260 Training Services	415	1,659	17,900	17,900	1,449	17,900	0.00 %	- %
01021452 - 53264 Education Reimbursement	0	0	5,000	5,000	0	5,000	0.00 %	- %
01021452 - 53300 Other Professional Svs	504	0	1,000	1,000	0	1,000	0.00 %	- %
01021452 - 53310 Protective Custody Medical	0	0	500	500	0	500	0.00 %	- %
01021452 - 54110 Water / Sewerage	337	404	800	800	438	825	3.10 %	3.13 %
01021452 - 54210 Solid Waste	2,452	4,408	3,500	3,500	2,296	3,600	2.90 %	2.86 %
01021452 - 54230 Custodial Services/Supplies	8,057	7,600	5,820	5,820	6,490	8,600	47.80 %	47.77 %
01021452 - 54300 Repair/Maintenance Services	979	1,159	2,000	2,000	363	2,060	3.00 %	3.00 %
01021452 - 55310 Telephone / Fax/TV	1,811	2,813	3,000	3,000	1,404	3,100	3.30 %	3.33 %
01021452 - 55330 Radio	0	0	4,000	4,000	0	4,000	0.00 %	- %
01021452 - 55390 Other Communications	433	265	500	500	0	500	0.00 %	- %
01021452 - 55901 Advertising	175	0	200	200	0	200	0.00 %	- %
01021452 - 55902 Printing and Binding	0	127	300	300	0	300	0.00 %	- %
01021452 - 55903 Travel and Related Costs	11,645	14,919	18,850	18,850	15,021	21,000	11.40 %	11.41 %
01021452 - 55906 Membership Dues	0	199	500	500	0	500	0.00 %	- %
01021452 - 55907 Permit Fees	380	190	200	200	190	250	25.00 %	25.00 %
01021452 - 55908 Employee Moving Costs	0	0	0	0	0	6,000	0.00 %	- %
01021452 - 55911 Recruitment Costs	1,445	1,748	2,500	2,500	2,002	2,500	0.00 %	- %
01021452 - 55999 Other	6	0	0	0	0	0	0.00 %	- %
01021452 - 56100 General Supplies	545	9,806	2,500	2,500	40	2,500	0.00 %	- %
01021452 - 56101 Safety Related Items	0	0	1,000	1,000	145	1,000	0.00 %	- %
01021452 - 56120 Office Supplies	222	136	1,500	1,876	7,844	2,500	66.70 %	33.26 %
01021452 - 56150 Computer Hardware / Software	50	0	1,000	1,000	9,725	2,000	100.00 %	100.00 %
01021452 - 56160 Uniforms	2,116	1,088	6,000	7,085	1,354	6,000	0.00 %	(15.32%)
01021452 - 56220 Electricity	5,579	4,680	15,000	15,000	3,244	15,000	0.00 %	- %
01021452 - 56240 Heating Oil	3,819	3,649	11,000	11,000	4,212	11,000	0.00 %	- %
01021452 - 56260 Gasoline for Vehicles	3,405	2,959	2,000	2,000	1,597	2,000	0.00 %	- %
01021452 - 56310 Food/Bev/Related for Programs	16,103	10,369	22,000	22,000	7,348	22,000	0.00 %	- %
01021452 - 56330 Food/Bev/Related Emp Apprctn	886	954	1,000	1,000	561	1,000	0.00 %	- %
01021452 - 56400 Books and Periodicals	0	0	200	200	0	200	0.00 %	- %
Total Operating Expenses	61,364	69,131	129,770	131,231	65,721	143,035	10.22 %	8.99 %
Total Corrections	1,007,603	1,137,750	1,255,144	1,256,605	907,233	1,296,885	3.33 %	3.21 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	970,352	1,111,397	7.50 %	7.52 %
01021551 - 51200 Temporary Employees	62,864	30,741	65,000	65,000	57,035	65,000	0.00 %	- %
01021551 - 51300 Overtime	98,517	150,116	190,800	190,800	158,885	211,340	10.80 %	10.77 %
01021551 - 52100 Health Insurance Benefit	173,829	276,368	333,009	333,009	269,921	372,969	12.00 %	12.00 %
01021551 - 52200 FICA & Medicare Emplr Match	58,999	81,985	98,456	98,456	88,994	105,458	7.10 %	7.11 %
01021551 - 52300 PERS Employer Contribution	161,384	201,283	314,698	314,698	207,364	276,142	(12.30%)	(12.25%)
01021551 - 52400 Unemployment Insurance	3,146	4,371	4,523	4,523	4,840	3,658	(19.10%)	(19.12%)
01021551 - 52500 Workers Compensation	25,012	31,445	19,621	19,621	32,254	19,979	1.80 %	1.82 %
01021551 - 52900 Other Employee Benefits	200	1,016	1,016	1,016	1,016	1,062	4.50 %	4.53 %
Total Personnel Expenses	1,213,538	1,687,419	2,060,751	2,060,751	1,790,661	2,167,005	5.16 %	5.16 %
01021552 - 53230 Legal Services	0	440	6,000	6,000	2,939	6,000	0.00 %	- %
01021552 - 53260 Training Services	5,098	23,813	62,148	62,148	3,003	49,548	(20.30%)	(20.27%)
01021552 - 53264 Education Reimbursement	0	3,925	10,000	10,000	2,037	10,000	0.00 %	- %
01021552 - 53300 Other Professional Svs	19,066	85,106	60,600	161,149	129,021	69,500	14.70 %	(56.87%)
01021552 - 53410 Software / Hardware Support	6,488	2,897	8,200	8,200	4,688	19,300	135.40 %	135.37 %
01021552 - 54110 Water / Sewerage	2,321	2,735	5,500	5,500	2,806	5,750	4.50 %	4.55 %
01021552 - 54210 Solid Waste	3,680	4,039	7,980	7,980	3,976	8,616	8.00 %	7.97 %
01021552 - 54230 Custodial Services/Supplies	11,672	13,072	4,000	4,000	0	5,000	25.00 %	25.00 %
01021552 - 54300 Repair/Maintenance Services	2,577	2,709	6,075	6,075	1,322	9,450	55.60 %	55.56 %
01021552 - 54410 Buildings / Land Rental	6,333	6,217	5,150	5,150	5,875	5,875	14.10 %	14.08 %
01021552 - 55310 Telephone / Fax/TV	17,796	19,773	21,300	21,300	18,248	21,300	0.00 %	- %
01021552 - 55330 Radio	4,196	10,438	41,500	41,500	10,292	41,500	0.00 %	- %
01021552 - 55390 Other Communications / Cable	5,923	8,448	2,000	2,348	7,512	2,000	0.00 %	(14.82%)
01021552 - 55901 Advertising	2,021	0	350	350	199	350	0.00 %	- %
01021552 - 55902 Printing and Binding	0	561	7,500	7,500	348	7,500	0.00 %	- %
01021552 - 55903 Travel and Related Costs	22,901	21,844	90,999	90,999	19,931	90,999	0.00 %	- %
01021552 - 55905 Postal Services	15	216	600	600	307	600	0.00 %	- %
01021552 - 55906 Membership Dues	25	675	3,550	3,550	1,155	3,925	10.60 %	10.56 %
01021552 - 55908 Employee Moving Costs	0	0	10,000	10,000	0	10,000	0.00 %	- %
01021552 - 55911 Recruitment Costs	0	0	6,000	6,000	338	6,000	0.00 %	- %
01021552 - 56100 General Supplies	67,945	127,176	20,000	41,279	61,917	20,000	0.00 %	(51.55%)
01021552 - 56101 Safety Related Items	8,505	16,861	26,400	32,059	19,176	25,000	(5.30%)	(22.02%)
01021552 - 56102 Medical Supplies	17,548	48,876	30,000	31,636	20,977	30,000	0.00 %	(5.17%)
01021552 - 56120 Office Supplies	267	1,902	3,500	3,500	3,029	3,500	0.00 %	- %
01021552 - 56130 Machinery / Vehicle Parts	348	10,949	3,000	3,000	7,165	3,000	0.00 %	- %
01021552 - 56150 Computer Hardware / Software	7,930	4,628	16,500	16,500	17,725	16,500	0.00 %	- %
01021552 - 56160 Uniforms	18,933	19,333	20,000	41,470	26,603	27,000	35.00 %	(34.89%)
01021552 - 56220 Electricity	36,579	29,680	37,400	37,400	21,290	38,450	2.80 %	2.81 %
01021552 - 56230 Propane	0	1,027	1,500	1,500	63	1,500	0.00 %	- %
01021552 - 56240 Heating Oil	31,588	29,111	36,750	36,750	35,038	36,750	0.00 %	- %
01021552 - 56260 Gasoline for Vehicles	7,607	5,617	8,000	8,000	5,333	8,000	0.00 %	- %
01021552 - 56270 Diesel for Equipment	7,021	7,466	5,500	5,500	7,731	6,500	18.20 %	18.18 %
01021552 - 56310 Food/Bev/Related for Programs	789	762	11,200	11,200	848	5,000	(55.40%)	(55.36%)
01021552 - 56320 Business Meals	2,296	1,644	4,500	4,500	1,194	4,500	0.00 %	- %
01021552 - 56330 Food/Bev/Related Emp Apprctn	20,765	28,875	25,600	27,399	12,600	25,600	0.00 %	(6.57%)
01021552 - 56400 Books and Periodicals	0	0	10,000	10,000	580	10,000	0.00 %	- %
01021552 - 56455 Grants-Services	0	60,000	0	0	0	0	0.00 %	- %
Total Operating Expenses	338,229	600,813	619,302	772,042	455,268	634,513	2.46 %	(17.81%)
01021553 - 57400 Machinery and Equipment	0	0	450,000	450,000	0	0	(100.00%)	(100.00%)
01021553 - 57410 Non Capitalized Machinery/Equi	0	0	0	0	0	7,360	0.00 %	- %
Total Capital Outlay	0	0	450,000	450,000	0	7,360	(98.36%)	(98.36%)

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Fire & EMS								
Total Fire and Emergency Services	1,551,768	2,288,232	3,130,053	3,282,793	2,245,929	2,808,878	(10.26%)	(14.44%)

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	374,065	435,449	5.20 %	3.38 %
01022051 - 51200 Temporary Employees	26,076	0	10,400	10,400	1,712	0	(100.00%)	(100.00%)
01022051 - 51300 Overtime	87	40	501	501	28	516	3.00 %	2.99 %
01022051 - 52100 Health Insurance Benefit	105,992	118,599	142,715	142,715	109,820	159,835	12.00 %	12.00 %
01022051 - 52200 FICA & Medicare Emplr Match	23,688	25,323	32,284	32,852	29,043	33,001	2.20 %	0.45 %
01022051 - 52300 PERS Employer Contribution	68,205	192,845	112,188	113,052	67,765	119,238	6.30 %	5.47 %
01022051 - 52400 Unemployment Insurance	1,706	1,662	2,065	2,065	2,058	2,040	(1.20%)	(1.21%)
01022051 - 52500 Workers Compensation	3,836	3,665	6,220	6,220	3,683	6,333	1.80 %	1.82 %
01022051 - 52900 Other Employee Benefits	777	1,405	1,728	1,728	1,333	1,806	4.50 %	4.51 %
Total Personnel Expenses	513,407	673,883	721,857	730,744	589,507	758,218	5.04 %	3.76 %
01022052 - 53230 Legal Services	2,385	13,260	13,000	13,000	3,591	13,000	0.00 %	- %
01022052 - 53240 Engineering/Architectural Svcs	825	0	75,000	75,000	0	75,000	0.00 %	- %
01022052 - 53260 Training Services	2,175	1,500	7,000	7,000	2,262	8,000	14.30 %	14.29 %
01022052 - 53264 Education Reimbursement	0	0	0	0	0	5,000	0.00 %	- %
01022052 - 53300 Other Professional Svcs	3,240	270	1,000	1,000	200	1,000	0.00 %	- %
01022052 - 53430 Survey Services	2,678	0	4,000	4,000	0	4,000	0.00 %	- %
01022052 - 54110 Water / Sewerage	2,178	2,425	2,585	2,585	2,232	2,585	0.00 %	- %
01022052 - 54210 Solid Waste	7,314	4,765	8,610	8,610	10,812	8,610	0.00 %	- %
01022052 - 54230 Custodial Services/Supplies	14,946	16,410	20,100	20,681	19,135	20,100	0.00 %	(2.81%)
01022052 - 54300 Repair/Maintenance Services	4,819	3,250	3,500	3,500	0	3,500	0.00 %	- %
01022052 - 55310 Telephone / Fax/TV	6,318	6,277	10,000	10,000	7,224	10,000	0.00 %	- %
01022052 - 55901 Advertising	0	0	2,000	2,000	0	2,000	0.00 %	- %
01022052 - 55903 Travel and Related Costs	0	4,826	12,000	12,000	2,980	12,000	0.00 %	- %
01022052 - 55905 Postal Services	0	450	600	600	450	600	0.00 %	- %
01022052 - 55906 Membership Dues	596	0	2,000	2,000	0	2,000	0.00 %	- %
01022052 - 55908 Employee Moving Costs	0	0	0	0	3,949	0	0.00 %	- %
01022052 - 56100 General Supplies	1,519	1,427	7,250	7,250	6,033	7,250	0.00 %	- %
01022052 - 56101 Safety Related Items	101	344	2,000	2,000	522	2,000	0.00 %	- %
01022052 - 56120 Office Supplies	3,464	11,307	6,000	6,000	11,512	6,000	0.00 %	- %
01022052 - 56150 Computer Hardware / Software	869	1,476	1,000	1,000	3,659	1,000	0.00 %	- %
01022052 - 56220 Electricity	27,333	21,886	34,545	34,545	15,761	34,545	0.00 %	- %
01022052 - 56240 Heating Oil	52,894	43,815	57,989	57,989	52,665	57,989	0.00 %	- %
01022052 - 56260 Gasoline for Vehicles	1,494	1,729	2,500	2,500	1,333	2,500	0.00 %	- %
01022052 - 56320 Business Meals	0	0	0	0	384	0	0.00 %	- %
01022052 - 56330 Food/Bev/Related Emp Apprctn	6,712	5,088	5,000	5,000	6,412	5,000	0.00 %	- %
01022052 - 56400 Books and Periodicals	0	0	1,000	1,000	0	1,000	0.00 %	- %
Total Operating Expenses	141,858	140,504	278,679	279,260	151,118	284,679	2.15 %	1.94 %
01022053 - 57410 Non Capitalized Machinery/Equi	0	0	0	0	0	13,538	0.00 %	- %
Total Capital Outlay	0	0	0	0	0	13,538	0.00 %	- %
Total DPW Admin & Engineering	655,265	814,387	1,000,536	1,010,004	740,625	1,056,435	5.59 %	4.60 %

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Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	983,410	1,125,726	2.70 %	(4.22%)
01022251 - 51200 Temporary Employees	0	0	41,704	35,516	0	35,516	(14.80%)	- %
01022251 - 51300 Overtime	77,291	59,451	45,000	45,000	48,440	46,350	3.00 %	3.00 %
01022251 - 52100 Health Insurance Benefit	335,155	372,904	380,580	380,580	293,023	426,250	12.00 %	12.00 %
01022251 - 52200 FICA & Medicare Emplr Match	84,985	89,783	90,476	96,073	78,897	89,660	(0.90%)	(6.68%)
01022251 - 52300 PERS Employer Contribution	268,033	242,581	311,915	319,685	207,932	296,157	(5.10%)	(7.36%)
01022251 - 52400 Unemployment Insurance	5,256	5,178	5,429	5,429	4,042	4,878	(10.10%)	(10.15%)
01022251 - 52500 Workers Compensation	39,442	36,119	29,764	29,764	27,866	30,306	1.80 %	1.82 %
01022251 - 52900 Other Employee Benefits	4,593	5,664	7,129	7,129	4,923	7,450	4.50 %	4.50 %
Total Personnel Expenses	1,842,868	1,926,356	2,008,003	2,094,487	1,648,532	2,062,293	2.70 %	(1.54%)
01022252 - 53240 Engineering/Architectural Svcs	0	0	50,000	50,000	0	500,000	900.00 %	900.00 %
01022252 - 53260 Training Services	0	0	5,000	5,000	1,350	5,000	0.00 %	- %
01022252 - 53300 Other Professional Svcs	6,441	3,158	3,500	3,500	2,512	3,500	0.00 %	- %
01022252 - 53430 Survey Services	0	0	2,000	2,000	0	2,000	0.00 %	- %
01022252 - 54210 Solid Waste	8,254	12,916	8,000	8,000	8,259	8,000	0.00 %	- %
01022252 - 54220 Snow Plowing	0	0	2,000	2,000	0	2,000	0.00 %	- %
01022252 - 54300 Repair/Maintenance Services	0	0	4,000	4,000	0	4,000	0.00 %	- %
01022252 - 54420 Equipment Rental	0	0	4,000	4,000	0	4,000	0.00 %	- %
01022252 - 54500 Construction Services	0	0	1,000	1,000	0	1,000	0.00 %	- %
01022252 - 55310 Telephone / Fax/TV	1,146	1,263	1,000	1,000	1,393	1,000	0.00 %	- %
01022252 - 55330 Radio	0	0	1,000	1,000	0	1,000	0.00 %	- %
01022252 - 55903 Travel and Related Costs	0	9,936	5,000	5,000	0	5,000	0.00 %	- %
01022252 - 55907 Permit Fees	0	70	1,000	1,000	0	1,000	0.00 %	- %
01022252 - 56100 General Supplies	189,447	151,040	153,000	153,110	174,222	163,000	6.50 %	6.46 %
01022252 - 56101 Safety Related Items	3,104	7,449	5,000	6,346	9,830	8,000	60.00 %	26.06 %
01022252 - 56110 Sand / Gravel / Rock	295,027	74,342	366,000	641,000	317,285	376,000	2.70 %	(41.34%)
01022252 - 56120 Office Supplies	0	716	500	500	0	500	0.00 %	- %
01022252 - 56220 Electricity (streets lights)	77,728	91,265	94,500	94,500	51,939	94,500	0.00 %	- %
01022252 - 56230 Propane	203	375	500	500	55	500	0.00 %	- %
01022252 - 56260 Gasoline for Vehicles	10,301	9,583	9,000	9,000	7,274	9,000	0.00 %	- %
01022252 - 56270 Diesel for Equipment	76,242	59,879	75,000	75,000	38,196	75,000	0.00 %	- %
01022252 - 56330 Food/Bev/Related Emp Apprctn	101	452	1,000	1,000	160	1,000	0.00 %	- %
Total Operating Expenses	667,995	422,445	792,000	1,068,456	612,475	1,265,000	59.72 %	18.40 %
01022253 - 57400 Machinery and Equipment	0	794,402	200,000	365,613	190,613	526,551	163.30 %	44.02 %
Total Capital Outlay	0	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	2,451,620	3,853,844	28.46 %	9.22 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	178,753	207,863	(4.80%)	(0.17%)
01022351 - 51300 Overtime	3,389	2,365	3,075	3,075	5,718	3,169	3.10 %	3.06 %
01022351 - 52100 Health Insurance Benefit	70,176	74,419	78,019	78,019	62,784	87,381	12.00 %	12.00 %
01022351 - 52200 FICA & Medicare Emplr Match	16,630	18,245	16,941	16,167	14,101	16,062	(5.20%)	(0.65%)
01022351 - 52300 PERS Employer Contribution	51,778	44,639	59,053	54,178	37,190	56,601	(4.20%)	4.47 %
01022351 - 52400 Unemployment Insurance	1,080	1,066	1,059	1,059	841	1,115	5.30 %	5.29 %
01022351 - 52500 Workers Compensation	6,963	7,272	5,575	5,575	4,844	5,677	1.80 %	1.83 %
01022351 - 52900 Other Employee Benefits	1,000	1,374	1,651	1,651	1,097	1,143	(30.80%)	(30.77%)
Total Personnel Expenses	365,197	385,691	383,767	367,951	305,327	379,011	(1.24%)	3.01 %
01022352 - 53260 Training Services	0	0	1,200	1,200	0	2,500	108.30 %	108.33 %
01022352 - 53300 Other Professional Svs	681	531	700	700	5,252	700	0.00 %	- %
01022352 - 54300 Repair/Maintenance Services	1,613	943	700	700	0	700	0.00 %	- %
01022352 - 54420 Equipment Rental	1,102	1,267	1,250	1,250	1,047	1,250	0.00 %	- %
01022352 - 55310 Telephone / Fax/TV	835	822	1,200	1,200	684	1,200	0.00 %	- %
01022352 - 55903 Travel and Related Costs	0	0	1,000	1,000	0	0	(100.00%)	(100.00%)
01022352 - 56100 General Supplies	1,917	881	1,800	1,800	2,358	1,800	0.00 %	- %
01022352 - 56101 Safety Related Items	38	47	700	700	548	700	0.00 %	- %
01022352 - 56120 Office Supplies	1,934	1,202	2,000	2,000	940	2,000	0.00 %	- %
01022352 - 56260 Gasoline for Vehicles	1,993	2,069	2,000	2,000	1,278	2,000	0.00 %	- %
01022352 - 56270 Diesel for Equipment	161	127	500	500	58	500	0.00 %	- %
Total Operating Expenses	10,275	7,888	13,050	13,050	12,166	13,350	2.30 %	2.30 %
01022353 - 57400 Machinery and Equipment	0	0	0	0	0	106,000	0.00 %	- %
Total Capital Outlay	0	0	0	0	0	106,000	0.00 %	- %
Total Receiving and Supply	375,472	393,579	396,817	381,001	317,493	498,361	25.59 %	30.80 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	560,906	575,636	4.30 %	(3.00%)
01022851 - 51300 Overtime	12,320	6,617	15,421	15,421	2,660	17,304	12.20 %	12.21 %
01022851 - 52100 Health Insurance Benefit	153,628	194,558	176,058	176,058	156,298	197,183	12.00 %	12.00 %
01022851 - 52200 FICA & Medicare Emplr Match	42,717	47,358	43,393	46,579	43,087	45,253	4.30 %	(2.85%)
01022851 - 52300 PERS Employer Contribution	131,873	129,580	152,726	157,245	107,494	209,899	37.40 %	33.49 %
01022851 - 52400 Unemployment Insurance	2,418	2,835	2,394	2,394	2,290	2,466	3.00 %	3.01 %
01022851 - 52500 Workers Compensation	14,182	14,653	11,610	11,610	11,464	11,821	1.80 %	1.82 %
01022851 - 52900 Other Employee Benefits	2,148	3,012	3,345	3,345	2,713	3,348	0.10 %	0.09 %
Total Personnel Expenses	905,631	1,011,378	956,677	1,006,105	886,914	1,062,910	11.10 %	5.65 %
01022852 - 53260 Training Services	0	0	5,000	5,000	810	6,000	20.00 %	20.00 %
01022852 - 53300 Other Professional Svs	6,594	7,517	10,000	10,000	2,312	10,000	0.00 %	- %
01022852 - 54210 Solid Waste	5,572	(716)	4,000	4,000	4,731	4,000	0.00 %	- %
01022852 - 54300 Repair/Maintenance Services	0	0	10,000	10,000	0	10,000	0.00 %	- %
01022852 - 55310 Telephone / Fax/TV	161	165	1,500	1,500	137	1,500	0.00 %	- %
01022852 - 55903 Travel and Related Costs	0	0	5,000	5,000	934	5,000	0.00 %	- %
01022852 - 56100 General Supplies	44,673	64,183	73,850	80,623	53,115	73,850	0.00 %	(8.40%)
01022852 - 56101 Safety Related Items	6,456	4,144	6,500	6,500	5,607	6,500	0.00 %	- %
01022852 - 56120 Office Supplies	858	18	400	400	0	400	0.00 %	- %
01022852 - 56130 Machinery / Vehicle Parts	194,422	203,558	281,750	284,581	158,779	281,750	0.00 %	(0.99%)
01022852 - 56150 Computer Hardware / Software	7,807	6,283	7,675	7,675	7,751	7,675	0.00 %	- %
01022852 - 56230 Propane	75	232	750	750	79	750	0.00 %	- %
01022852 - 56260 Gasoline for Vehicles	4,812	5,686	6,000	6,000	4,267	6,000	0.00 %	- %
01022852 - 56270 Diesel for Equipment	201	208	0	0	116	0	0.00 %	- %
Total Operating Expenses	271,630	291,276	412,425	422,030	238,638	413,425	0.24 %	(2.04%)
01022853 - 57400 Machinery and Equipment	44,923	0	250,000	275,000	0	0	(100.00%)	(100.00%)
Total Capital Outlay	44,923	0	250,000	275,000	0	0	(100.00%)	(100.00%)
Total Veh & Equip Maintenance	1,222,184	1,302,654	1,619,102	1,703,135	1,125,551	1,476,335	(8.82%)	(13.32%)

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Public Works								
Facilities Maintenance								
01022951 - 51100 Salaries and Wages	557,299	666,591	606,564	640,536	549,112	671,365	10.70 %	4.81 %
01022951 - 51200 Temporary Employees	41,702	680	0	0	0	0	0.00 %	- %
01022951 - 51300 Overtime	16,470	11,435	23,882	23,882	6,583	30,063	25.90 %	25.88 %
01022951 - 52100 Health Insurance Benefit	184,807	235,691	215,030	215,030	177,850	257,161	19.60 %	19.59 %
01022951 - 52200 FICA & Medicare Emplr Match	47,053	51,893	48,219	50,819	42,480	53,475	10.90 %	5.23 %
01022951 - 52300 PERS Employer Contribution	131,588	140,453	168,632	171,634	111,511	253,557	50.40 %	47.73 %
01022951 - 52400 Unemployment Insurance	2,749	3,544	2,921	2,921	2,352	3,009	3.00 %	3.01 %
01022951 - 52500 Workers Compensation	17,554	17,561	16,252	16,252	12,803	16,548	1.80 %	1.82 %
01022951 - 52900 Other Employee Benefits	2,532	3,928	4,076	4,076	3,267	4,393	7.80 %	7.78 %
Total Personnel Expenses	1,001,754	1,131,776	1,085,576	1,125,150	905,958	1,289,571	18.79 %	14.61 %
01022952 - 53240 Engineering/Architectural Svs	0	0	3,000	3,000	0	3,000	0.00 %	- %
01022952 - 53260 Training Services	0	0	17,000	17,000	5,634	17,000	0.00 %	- %
01022952 - 53300 Other Professional Svs	40,952	44,122	9,000	147,148	159,251	29,000	222.20 %	(80.29%)
01022952 - 53420 Sampling / Testing	80	0	1,000	1,000	0	1,000	0.00 %	- %
01022952 - 53490 Other Technical Services	0	0	7,100	7,100	0	7,100	0.00 %	- %
01022952 - 54210 Solid Waste	626	815	12,385	12,385	721	12,385	0.00 %	- %
01022952 - 54300 Repair/Maintenance Services	49,837	54,034	387,100	473,387	132,487	1,914,100	394.50 %	304.34 %
01022952 - 54500 Construction Services	0	0	15,000	15,000	0	15,000	0.00 %	- %
01022952 - 55310 Telephone / Fax/TV	2,230	3,125	5,000	5,000	2,114	5,000	0.00 %	- %
01022952 - 55903 Travel and Related Costs	0	0	20,000	20,000	67	20,000	0.00 %	- %
01022952 - 55906 Membership Dues	0	0	544	544	0	544	0.00 %	- %
01022952 - 56100 General Supplies	60,259	68,818	65,000	74,458	37,486	65,000	0.00 %	(12.70%)
01022952 - 56101 Safety Related Items	4,181	6,364	12,320	12,320	5,339	12,320	0.00 %	- %
01022952 - 56120 Office Supplies	0	0	750	750	0	750	0.00 %	- %
01022952 - 56140 Facility Maintenance Supplies	70,041	66,825	93,700	100,268	62,501	93,700	0.00 %	(6.55%)
01022952 - 56150 Computer Hardware / Software	8,400	0	2,000	2,000	0	2,000	0.00 %	- %
01022952 - 56220 Electricity	2,555	2,181	4,500	4,500	1,567	4,500	0.00 %	- %
01022952 - 56230 Propane	50	311	750	750	1,000	750	0.00 %	- %
01022952 - 56260 Gasoline for Vehicles	10,261	11,917	9,000	9,000	9,288	9,000	0.00 %	- %
01022952 - 56270 Diesel for Equipment	28	0	300	300	0	300	0.00 %	- %
01022952 - 56400 Books and Periodicals	0	0	500	500	0	500	0.00 %	- %
Total Operating Expenses	249,499	258,511	665,949	906,410	417,454	2,212,949	232.30 %	144.14 %
01022953 - 57400 Machinery and Equipment	0	99,340	0	0	0	85,500	0.00 %	- %
Total Capital Outlay	0	99,340	0	0	0	85,500	0.00 %	- %
Total Facilities Maintenance	1,251,253	1,489,627	1,751,525	2,031,560	1,323,413	3,588,020	104.85 %	76.61 %

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Parks, Culture & Recreation								
PCR Administration								
01023151 - 51100 Salaries and Wages	174,903	185,248	172,370	172,370	198,174	192,543	11.70 %	11.70 %
01023151 - 52100 Health Insurance Benefit	35,646	37,853	38,058	38,058	42,184	42,625	12.00 %	12.00 %
01023151 - 52200 FICA & Medicare Emplr Match	13,088	14,188	13,186	13,186	15,187	14,231	7.90 %	7.93 %
01023151 - 52300 PERS Employer Contribution	42,666	108,892	48,266	48,266	42,764	51,006	5.70 %	5.68 %
01023151 - 52400 Unemployment Insurance	584	517	517	517	683	542	4.80 %	4.84 %
01023151 - 52500 Workers Compensation	572	485	353	353	752	360	2.00 %	1.98 %
01023151 - 52900 Other Employee Benefits	80	127	127	127	127	133	4.70 %	4.72 %
Total Personnel Expenses	267,539	347,310	272,877	272,877	299,870	301,440	10.47 %	10.47 %
01023152 - 53230 Legal Services	1,019	0	0	0	0	0	0.00 %	- %
01023152 - 53260 Training Services	750	525	400	400	649	400	0.00 %	- %
01023152 - 53300 Other Professional Svs	229	6,578	210,386	350,386	6,775	350,386	66.50 %	- %
01023152 - 55310 Telephone / Fax/TV	3,346	3,829	8,000	8,000	3,235	8,000	0.00 %	- %
01023152 - 55901 Advertising	598	193	500	500	385	500	0.00 %	- %
01023152 - 55902 Printing and Binding	6,386	0	2,114	2,114	0	2,114	0.00 %	- %
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	0.00 %	- %
01023152 - 55907 Permit Fees	0	0	800	800	190	800	0.00 %	- %
01023152 - 56100 General Supplies	31	804	0	0	40	0	0.00 %	- %
01023152 - 56101 Safety Related Items	336	0	0	0	0	0	0.00 %	- %
01023152 - 56120 Office Supplies	0	0	50	50	0	50	0.00 %	- %
01023152 - 56260 Gasoline for Vehicles	2,318	1,629	2,000	2,000	1,430	2,000	0.00 %	- %
01023152 - 56320 Business Meals	194	121	100	100	0	100	0.00 %	- %
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	29,133	385,850	61.88 %	1.98 %
Total PCR Administration	298,418	370,118	511,227	651,227	329,002	687,290	34.44 %	5.54 %

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Parks, Culture & Recreation								
Recreation Programs								
01023251 - 51100 Salaries and Wages	379,873	414,277	450,560	501,389	359,236	513,033	13.90 %	2.32 %
01023251 - 51200 Temporary Employees	27,545	37,459	32,400	40,744	26,267	32,400	0.00 %	(20.48%)
01023251 - 51300 Overtime	34,440	33,687	30,000	30,000	30,607	32,000	6.70 %	6.67 %
01023251 - 52100 Health Insurance Benefit	148,281	172,113	190,290	190,290	126,352	213,125	12.00 %	12.00 %
01023251 - 52200 FICA & Medicare Emplr Match	33,959	37,129	39,242	43,131	31,827	44,174	12.60 %	2.42 %
01023251 - 52300 PERS Employer Contribution	82,106	87,309	122,746	135,851	71,982	142,703	16.30 %	5.04 %
01023251 - 52400 Unemployment Insurance	2,545	3,196	3,389	3,389	2,510	2,168	(36.00%)	(36.03%)
01023251 - 52500 Workers Compensation	4,495	4,599	4,441	4,441	3,368	4,522	1.80 %	1.82 %
01023251 - 52900 Other Employee Benefits	160	699	635	635	635	664	4.60 %	4.57 %
Total Personnel Expenses	713,404	790,467	873,703	949,870	652,784	984,789	12.71 %	3.68 %
01023252 - 53260 Training Services	480	3,892	2,900	2,900	778	2,900	0.00 %	- %
01023252 - 53300 Other Professional Svs	21,576	16,725	20,619	20,619	16,526	29,219	41.70 %	41.71 %
01023252 - 55903 Travel and Related Costs	0	15,843	33,600	33,600	18,435	25,000	(25.60%)	(25.60%)
01023252 - 55907 Permit Fees	0	0	0	0	1,000	0	0.00 %	- %
01023252 - 55908 Employee Moving Costs	1,382	0	0	0	0	0	0.00 %	- %
01023252 - 56100 General Supplies	47,071	59,165	54,825	58,470	37,378	55,475	1.20 %	(5.12%)
01023252 - 56101 Safety Related Items	0	0	200	200	0	200	0.00 %	- %
01023252 - 56120 Office Supplies	46	151	0	0	0	0	0.00 %	- %
01023252 - 56150 Computer Hardware / Software	2,080	288	180	180	731	180	0.00 %	- %
01023252 - 56310 Food / Bev & Related for Progs	19,446	24,656	31,430	31,430	20,085	35,080	11.60 %	11.61 %
01023252 - 56330 Food/Bev/Related Emp Apprctn	195	142	200	200	0	200	0.00 %	- %
Total Operating Expenses	92,277	120,863	143,954	147,599	94,933	148,254	2.99 %	0.44 %
Total Recreation Programs	805,681	911,331	1,017,657	1,097,469	747,716	1,133,043	11.34 %	3.24 %

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Parks, Culture & Recreation								
Community Center Operations								
01023351 - 51100 Salaries and Wages	466,455	525,029	549,637	558,791	502,077	576,113	4.80 %	3.10 %
01023351 - 51200 Temporary Employees	5,165	0	0	0	0	0	0.00 %	- %
01023351 - 51300 Overtime	22,261	50,496	24,000	24,000	23,493	24,000	0.00 %	- %
01023351 - 52100 Health Insurance Benefit	167,577	186,321	228,348	228,348	155,955	234,437	2.70 %	2.67 %
01023351 - 52200 FICA & Medicare Emplr Match	37,770	44,015	43,883	44,582	40,191	45,908	4.60 %	2.97 %
01023351 - 52300 PERS Employer Contribution	76,577	91,713	116,005	115,953	73,285	122,263	5.40 %	5.44 %
01023351 - 52400 Unemployment Insurance	3,722	3,983	3,931	3,931	3,273	3,687	(6.20%)	(6.21%)
01023351 - 52500 Workers Compensation	1,096	1,181	961	961	988	978	1.80 %	1.77 %
01023351 - 52900 Other Employee Benefits	80	699	635	635	762	664	4.60 %	4.57 %
Total Personnel Expenses	780,703	903,438	967,400	977,201	800,024	1,008,050	4.20 %	3.16 %
01023352 - 53260 Training Services	750	700	1,500	1,500	935	1,500	0.00 %	- %
01023352 - 53300 Other Professional Svcs	1,350	3,887	4,000	4,000	2,051	4,000	0.00 %	- %
01023352 - 54110 Water / Sewerage	10,029	10,271	18,160	18,160	8,729	18,160	0.00 %	- %
01023352 - 54210 Solid Waste	9,550	11,750	16,000	16,000	11,451	16,000	0.00 %	- %
01023352 - 54230 Custodial Services/Supplies	74,759	61,867	82,500	82,640	58,951	82,500	0.00 %	(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	2,984	4,200	0.00 %	- %
01023352 - 55310 Telephone / Fax/TV	16,651	12,303	21,000	21,000	10,450	16,000	(23.80%)	(23.81%)
01023352 - 55903 Travel and Related Costs	4,734	3,171	11,000	11,000	5,389	11,000	0.00 %	- %
01023352 - 55904 Banking / Credit Card Fees	6,510	5,334	7,000	7,000	5,071	7,000	0.00 %	- %
01023352 - 55905 Postal Services	250	300	300	300	275	300	0.00 %	- %
01023352 - 55907 Permit Fees	1,302	1,374	1,500	1,500	1,439	1,500	0.00 %	- %
01023352 - 56100 General Supplies	37,622	42,142	96,000	98,614	44,293	96,000	0.00 %	(2.65%)
01023352 - 56101 Safety Related Items	740	661	2,000	2,032	45	2,000	0.00 %	(1.55%)
01023352 - 56120 Office Supplies	7,773	6,784	6,000	6,000	8,675	6,000	0.00 %	- %
01023352 - 56150 Computer Hardware / Software	613	2,897	1,000	1,000	0	1,000	0.00 %	- %
01023352 - 56160 Uniforms	2,994	1,294	1,750	1,750	0	1,750	0.00 %	- %
01023352 - 56220 Electricity	86,446	72,406	82,000	82,000	52,426	82,000	0.00 %	- %
01023352 - 56230 Propane	0	52	0	0	0	0	0.00 %	- %
01023352 - 56240 Heating Oil	86,160	65,284	80,000	80,000	71,574	80,000	0.00 %	- %
01023352 - 56330 Food/Bev/Related Emp Apprctn	37	314	300	300	0	300	0.00 %	- %
Total Operating Expenses	357,987	307,371	441,210	443,995	289,627	436,710	(1.02%)	(1.64%)
01023353 - 57300 Improvements & Infrastructure	37,350	0	0	0	0	90,000	0.00 %	- %
Total Capital Outlay	37,350	0	0	0	0	90,000	0.00 %	- %
Total Community Center Operations	1,176,040	1,210,810	1,408,610	1,421,196	1,089,651	1,534,760	8.96 %	7.99 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Library								
01023451 - 51100 Salaries and Wages	363,819	439,521	465,936	479,810	424,407	491,246	5.40 %	2.38 %
01023451 - 51200 Temporary Employees	34,009	12,672	27,890	27,890	13,435	17,789	(36.20%)	(36.22%)
01023451 - 51300 Overtime	4,651	6,737	10,000	10,000	6,426	11,000	10.00 %	10.00 %
01023451 - 52100 Health Insurance Benefit	198,810	163,952	152,232	152,232	124,764	170,500	12.00 %	12.00 %
01023451 - 52200 FICA & Medicare Emplr Match	30,778	35,100	38,542	39,604	33,976	39,782	3.20 %	0.45 %
01023451 - 52300 PERS Employer Contribution	69,215	75,735	105,393	105,669	70,707	111,279	5.60 %	5.31 %
01023451 - 52400 Unemployment Insurance	2,809	2,644	2,867	2,867	2,827	3,013	5.10 %	5.09 %
01023451 - 52500 Workers Compensation	893	978	827	827	849	842	1.80 %	1.81 %
01023451 - 52900 Other Employee Benefits	80	483	508	508	508	531	4.50 %	4.53 %
Total Personnel Expenses	705,064	737,822	804,195	819,407	677,900	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	11.40 %	(30.74%)
01023452 - 53490 Other Technical Services	0	8,014	1,000	1,000	0	1,000	0.00 %	- %
01023452 - 54110 Water / Sewerage	1,537	1,511	2,400	2,400	1,401	2,400	0.00 %	- %
01023452 - 54210 Solid Waste	5,211	5,562	7,200	7,200	5,626	7,200	0.00 %	- %
01023452 - 54230 Custodial Services/Supplies	44,614	46,414	50,800	50,800	36,853	51,300	1.00 %	0.98 %
01023452 - 54300 Repair/Maintenance Services	0	442	1,500	1,500	956	1,500	0.00 %	- %
01023452 - 55310 Telephone / Fax/TV	2,727	1,666	2,100	2,100	1,387	2,100	0.00 %	- %
01023452 - 55320 Network / Internet	8,779	0	9,000	9,000	0	9,000	0.00 %	- %
01023452 - 55903 Travel and Related Costs	2,092	6,249	17,400	18,847	7,936	19,600	12.60 %	3.99 %
01023452 - 55905 Postal Services	4,428	4,850	5,300	5,300	4,450	5,300	0.00 %	- %
01023452 - 55906 Membership Dues	962	980	1,200	1,200	1,015	1,200	0.00 %	- %
01023452 - 55907 Permit Fees	461	961	550	550	600	1,100	100.00 %	100.00 %
01023452 - 55999 Other	0	0	0	0	200	0	0.00 %	- %
01023452 - 56100 General Supplies	26,218	17,673	22,500	25,895	17,479	22,000	(2.20%)	(15.04%)
01023452 - 56101 Safety Related Items	51	0	150	150	76	150	0.00 %	- %
01023452 - 56120 Office Supplies	2,710	6,742	9,500	9,500	3,938	9,500	0.00 %	- %
01023452 - 56150 Computer Hardware / Software	4,269	3,281	4,500	4,500	934	4,500	0.00 %	- %
01023452 - 56220 Electricity	25,671	22,654	30,000	30,000	17,443	30,000	0.00 %	- %
01023452 - 56230 Propane	948	1,171	6,500	6,500	1,552	6,500	0.00 %	- %
01023452 - 56240 Heating Oil	22,486	19,194	21,000	21,000	24,006	22,050	5.00 %	5.00 %
01023452 - 56270 Diesel for Equipment	0	0	2,000	2,000	0	2,000	0.00 %	- %
01023452 - 56310 Food/Bev/Related for Programs	969	1,460	2,000	2,000	1,380	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	32,222	68,650	0.70 %	(0.88%)
01023452 - 56450 Grants (Supplies)	0	18,000	0	0	0	0	0.00 %	- %
01023452 - 56451 Grants - Telecommunications	99,797	108,576	108,576	108,576	79,853	106,997	(1.50%)	(1.45%)
01023452 - 56452 Grants-Circulating Materials	13,000	13,000	13,000	13,000	12,982	13,000	0.00 %	- %
01023452 - 56453 Grants-Travel	0	1,300	1,250	1,250	135	1,250	0.00 %	- %
Total Operating Expenses	329,007	338,608	394,076	402,704	257,223	398,247	1.06 %	(1.11%)
Total Library	1,034,071	1,076,429	1,198,271	1,222,111	935,122	1,244,229	3.84 %	1.81 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	388,896	387,253	2.90 %	1.21 %
01023551 - 51200 Temporary employees	2,570	75	600	600	3,527	3,600	500.00 %	500.00 %
01023551 - 51300 Overtime	16,182	13,841	12,000	12,000	14,734	15,000	25.00 %	25.00 %
01023551 - 52100 Health Insurance Benefit	99,637	108,826	114,174	114,174	89,748	127,875	12.00 %	12.00 %
01023551 - 52200 FICA & Medicare Emplr Match	27,436	35,231	29,766	30,236	31,148	31,048	4.30 %	2.69 %
01023551 - 52300 PERS Employer Contribution	56,601	50,449	70,043	70,976	47,332	74,725	6.70 %	5.28 %
01023551 - 52400 Unemployment Insurance	2,820	3,490	2,749	2,749	2,854	1,720	(37.40%)	(37.43%)
01023551 - 52500 Workers Compensation	9,398	12,078	9,249	9,249	9,281	9,417	1.80 %	1.82 %
01023551 - 52900 Other employee benefits	120	381	381	381	381	398	4.50 %	4.46 %
Total Personnel Expenses	554,658	670,995	615,435	622,979	587,902	651,036	5.78 %	4.50 %
01023552 - 53260 Training Services	4,362	3,829	5,500	5,500	3,641	5,500	0.00 %	- %
01023552 - 53264 Education Reimbursement	0	0	3,500	3,500	0	0	(100.00%)	(100.00%)
01023552 - 53300 Other Professional Svs	675	1,256	7,500	15,008	423	6,850	(8.70%)	(54.36%)
01023552 - 53420 Sampling / Testing	980	660	1,320	1,320	541	1,320	0.00 %	- %
01023552 - 54210 Solid Waste	126	148	100	100	38	100	0.00 %	- %
01023552 - 54230 Custodial Services/Supplies	3,848	3,183	5,700	5,700	2,382	5,700	0.00 %	- %
01023552 - 55310 Telephone and Fax/TV	906	895	1,300	1,300	745	1,300	0.00 %	- %
01023552 - 55903 Travel and Related Costs	4,545	0	12,500	16,930	9,218	13,000	4.00 %	(23.21%)
01023552 - 55906 Membership dues	600	0	600	600	0	600	0.00 %	- %
01023552 - 56100 General supplies	45,333	38,030	33,000	39,317	26,558	34,000	3.00 %	(13.52%)
01023552 - 56101 Safety Related Items	2,210	3,066	1,550	2,027	459	1,550	0.00 %	(23.54%)
01023552 - 56115 Chemicals	24,628	18,453	25,400	25,400	16,914	25,400	0.00 %	- %
01023552 - 56120 Office Supplies	2,160	498	1,850	1,850	347	1,850	0.00 %	- %
01023552 - 56150 Computer Hardware / Software	1,968	7,298	2,100	2,100	2,436	2,200	4.80 %	4.76 %
01023552 - 56160 Uniforms	2,538	1,576	1,500	2,095	586	1,500	0.00 %	(28.40%)
01023552 - 56310 Food/Bev/Related for Programs	2,534	4,347	3,300	3,300	2,605	3,300	0.00 %	- %
01023552 - 56330 Food/Bev/Related Emp Apprctn	361	1,217	850	850	1,433	1,650	94.10 %	94.12 %
Total Operating Expenses	97,774	84,457	107,570	126,898	68,326	105,820	(1.63%)	(16.61%)
Total Aquatics Center	652,432	755,452	723,005	749,877	656,228	756,856	4.68 %	0.93 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Parks, Culture & Recreation								
Parks								
01023652 - 54110 Water / Sewerage	877	1,018	10,450	10,450	919	10,450	0.00 %	- %
01023652 - 54210 Solid Waste	2,644	2,604	2,300	2,300	2,228	2,300	0.00 %	- %
01023652 - 54300 Repair/Maintenance Services	0	0	27,000	27,000	0	27,000	0.00 %	- %
01023652 - 54410 Buildings/Land Rental	21,600	21,600	21,600	21,600	21,600	21,600	0.00 %	- %
01023652 - 56100 General Supplies	675	12,666	9,750	9,750	6,578	11,700	20.00 %	20.00 %
01023652 - 56220 Electricity	1,992	2,026	6,000	6,000	1,485	6,000	0.00 %	- %
Total Operating Expenses	27,789	39,913	77,100	77,100	32,809	79,050	2.53 %	2.53 %
Total Parks	27,789	39,913	77,100	77,100	32,809	79,050	2.53 %	2.53 %

City of Unalaska
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Other Expenses								
Grants to Non-Profits								
01029154 - 58420 IFHS Mental Health Programs	101,793	0	379,241	379,241	347,638	217,206	(42.70%)	(42.73%)
01029154 - 58430 USAFV Domestic Violence Shelte	253,799	281,999	392,838	392,838	335,701	422,301	7.50 %	7.50 %
01029154 - 58440 Unalaska Seniors	69,001	74,895	79,449	79,449	72,828	79,449	0.00 %	- %
01029154 - 58450 Unalaska Community Brdcstng	115,500	122,500	130,500	130,500	119,625	130,500	0.00 %	- %
01029154 - 58460 Museum of the Aleutians	340,342	373,058	386,716	386,716	354,490	396,452	2.50 %	2.52 %
01029154 - 58471 Ak State Firefighters Assoc	0	0	20,000	20,000	20,000	0	(100.00%)	(100.00%)
01029154 - 58472 Rusting Man Foundation	125,000	0	0	0	0	0	0.00 %	- %
01029154 - 58473 Unalaska Little League	0	0	16,000	16,000	16,000	0	(100.00%)	(100.00%)
01029154 - 58479 Qawalangin Culture Camp	0	0	71,056	71,056	64,505	71,050	0.00 %	(0.01%)
01029154 - 58480 Qawalangin Tribe/APIA	0	81,312	0	0	0	0	0.00 %	- %
01029154 - 58481 APIA	51,793	0	143,000	143,000	131,083	143,000	0.00 %	- %
01029154 - 58490 Unalaska Convention Visit Bure	0	218,000	136,906	136,906	125,497	117,244	(14.40%)	(14.36%)
Total Other Expenses	1,057,227	1,151,764	1,755,706	1,755,706	1,587,367	1,577,202	(10.17%)	(10.17%)
Total Grants to Non-Profits	1,057,227	1,151,764	1,755,706	1,755,706	1,587,367	1,577,202	(10.17%)	(10.17%)

City of Unalaska
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Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	5,723,634	6,339,286	1.50 %	1.53 %
Total Other Expenses	5,495,242	5,996,810	6,243,965	6,243,965	5,723,634	6,339,286	1.53 %	1.53 %
Total Education	5,495,242	5,996,810	6,243,965	6,243,965	5,723,634	6,339,286	1.53 %	1.53 %

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Expenditures
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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	(21.20%)	(74.69%)
01029854 - 59930 Transfers To Enterprise Oper	300,000	0	0	5,085,110	5,085,110	0	0.00 %	(100.00%)
01029854 - 59940 Transfers To Enterpr Capt Proj	252,224	0	3,242,070	3,756,570	3,756,570	0	(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%)
General Fund Expenditures Total	29,526,949	34,354,327	45,070,587	59,032,215	47,062,184	44,609,559	(1.02%)	(24.43%)

City of Unalaska
FY2027 Special Revenue Funds Budget Summary
As of May 08, 2026

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Revised Budget	Draft Budget	% Chg
1% Sales Tax						
REVENUES						
11010040 - 41310 1% Capital Sales tax	5,118,936	4,641,573	4,717,026	4,750,000	4,750,000	- %
11029954 - 49900 Appropriated Fund Balance	-	-	-	2,054,908	9,835,590	378.64 %
Total Revenues	5,118,936	4,641,573	4,717,026	6,804,908	14,585,590	114.34 %
EXPENDITURES						
11029954 - 59920 Transfers To Govt Capt Project	-	3,154,344	2,215,043	-	10,172,150	- %
11029954 - 59940 Transfers To Enterpr Capt Proj	3,860,000	5,892,406	(4,481,045)	6,804,908	4,413,440	(35.14%)
Total Expenditures	3,860,000	9,046,750	(2,266,002)	6,804,908	14,585,590	114.34 %
1% Sales Tax Fund Net	1,258,936	(4,405,177)	6,983,028	-	-	

Bed Tax

REVENUES						
12010040 - 41420 City Bed Tax	198,915	143,966	126,039	175,000	175,000	- %
12010040 - 41942 City Bed Tax Penalty / Int	75	4,359	833	-	-	- %
Total Revenues	198,990	148,325	126,872	175,000	175,000	- %
EXPENDITURES						
12029154 - 58490 Unalaska CVB	210,000	210,000	-	73,094	92,756	26.90 %
Total Expenditures	210,000	210,000	-	73,094	92,756	26.90 %
Bed Tax Fund Net	(11,010)	(61,675)	126,872	101,906	82,244	

E911 Enhancement

REVENUES						
14011040 - 41425 E911 Enhancement Tax	78,946	79,740	120,766	75,000	75,000	- %
Total Revenues	78,946	79,740	120,766	75,000	75,000	- %
EXPENDITURES						
14021052 - 53300 Other Professional	-	-	-	5,000	35,000	600.00 %
14021052 - 55320 Network / Internet	775	4,618	2,100	2,100	2,100	- %
14021052 - 56100 General Supplies	-	-	-	15,000	15,000	- %
14021052 - 56150 Computer Hardware / Software	-	-	8,680	-	-	- %
Total Expenditures	775	4,618	10,780	22,100	52,100	135.75 %
E911 Enhancement Fund Net	78,171	75,122	109,986	52,900	22,900	

City of Unalaska
FY2027 Special Revenue Funds Budget Summary
As of May 08, 2026

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Revised Budget	Draft Budget	% Chg
Tobacco Tax						
REVENUES						
15010040 - 41430 Tobacco Tax	525,094	478,167	569,456	700,000	575,000	(17.86%)
15010040 - 41943 Tobacco Tax Pen/Int	26,191	11,770	1,086	-	-	- %
15010049 - 49900 Appropriated Fund Balance	-	-	-	-	7,794	- %
Total Revenues	551,285	489,937	570,541	700,000	582,794	(16.74%)
EXPENDITURES						
15029154 - 58410 IFHS Medical Programs	-	-	1,047,441	420,759	582,794	38.51 %
15029154 - 58420 IFHS Mental Health Programs	44,000	78,207	-	-	-	- %
15029154 - 58481 APIA	44,000	78,207	130,000	-	-	- %
Total Expenditures	88,000	156,414	1,177,441	420,759	582,794	38.51 %
Tobacco Tax Fund Net	463,285	333,523	(606,900)	279,241	-	

Sustailability Fund

REVENUES						
21010043 - 47110 Interest Revenue	-	-	-	400,000	1,200,000	200.00 %
21010043 - 47120 Incr (Decr) FMV Investments	-	-	-	-	500,000	- %
Total Revenues	-	-	-	400,000	1,700,000	325.00 %
EXPENDITURES						
21020052 - 53220 Investment Management Svcs	-	-	-	70,000	144,000	105.71 %
21020052 - 55904 Banking / Credit Card Fees	-	-	-	1,000	5,000	400.00 %
Total Expenditures	-	-	-	71,000	149,000	109.86 %
Sustailability Fund Fund Net	-	-	-	329,000	1,551,000	

City of Unalaska
FY2027 Electric Budget Summary
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Electric Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	21,756	140,799	101,029	104,036	-	104,036	2.98 %	0.00 %
Charges for Services	18,666,004	13,996,346	19,422,200	19,422,200	13,095,406	16,651,000	(14.27%)	(14.27%)
Total Revenues	18,687,760	14,137,145	19,523,229	19,526,236	13,095,406	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	1,198,108	1,606,269	(2.39%)	(3.39%)
Electric Production	12,032,471	10,295,070	12,177,747	12,256,711	10,379,151	12,223,988	0.38 %	(0.27%)
Electric Line Repair & Maint	1,667,052	1,965,081	2,427,744	2,484,974	1,326,993	2,292,755	(5.56%)	(7.74%)
Veh & Equip Maintenance	32,681	34,762	163,511	166,591	49,191	85,217	(47.88%)	(48.85%)
Facilities Maintenance	64,186	66,731	158,474	177,193	77,603	195,369	23.28 %	10.26 %
Total Operating Expend. (excl depr.)	14,939,887	13,969,962	16,573,088	16,748,179	13,031,046	16,403,598	(1.02%)	(2.06%)
Operating profit - cash basis	3,747,873	167,183	2,950,141	2,778,057	64,360	351,438		
Depreciation	3,152,035	3,133,869	3,275,390	3,275,390	2,549,361	2,712,406	(17.19%)	(17.19%)
Total Operating profit - accrual ba	595,838	(2,966,686)	(325,249)	(497,333)	(2,485,001)	(2,360,968)		
Non-operating items								
Allocations IN-Debit	(157,116)	(157,116)	(157,116)	(157,116)	(117,837)	(157,116)	- %	- %
Interest Expense	(631,344)	(121,153)	(662,575)	(662,575)	(704,263)	(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)	(4,313,350)	(1,815,866)	(57.88%)	(57.88%)
Net Profit (Loss)	(1,380,603)	(4,408,989)	(4,636,190)	(4,808,274)	(6,798,351)	(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)	(6,798,351)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed 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	0	0	12,223,988	58.40 %
Electric Line Repair & Maint	1,300,465	992,290	0	0	2,292,755	10.95 %
Veh & Equip Maintenance	63,217	22,000	0	0	85,217	0.41 %
Facilities Maintenance	79,869	115,500	0	0	195,369	0.93 %
Total Operating Expenditures	4,430,105	11,954,884	18,609	3,448,272	19,851,870	
Transfers Out	0	0	0	1,080,000	1,080,000	5.16 %
	0	0	0	1,080,000	1,080,000	

City of Unalaska
FY2027 Water Budget Summary
Draft as of 5/8/2026

Water Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Intergovernmental	10,476	60,472	44,948	94,720	50,000	44,950	0.00 %	(52.54%)
Charges for Services	2,505,394	2,937,374	2,652,100	2,652,100	3,338,628	3,645,900	37.47 %	37.47 %
Total Revenues	2,515,870	2,997,846	2,697,048	2,746,820	3,388,628	3,690,850	36.85 %	34.37 %
Operating Expenditures (excl depr.)								
Utility Administration	589,334	739,213	862,855	867,041	652,440	879,618	1.94 %	1.45 %
Water Operations	1,030,977	1,074,699	1,836,070	1,947,845	1,172,135	1,760,297	(4.13%)	(9.63%)
Veh & Equip Maintenance	23,845	31,784	44,704	46,499	30,045	46,885	4.88 %	0.83 %
Facilities Maintenance	26,971	40,539	74,739	85,525	39,176	117,524	57.25 %	37.42 %
Total Operating Expend. (excl depr.)	1,671,127	1,886,235	2,818,368	2,946,910	1,893,797	2,804,324	(0.50%)	(4.84%)
Operating profit - cash basis	844,743	1,111,611	(121,320)	(200,090)	1,494,831	886,526		
Depreciation	1,028,688	1,018,099	1,219,730	1,219,730	1,137,552	803,426	(34.13%)	(34.13%)
Total Operating profit - accrual ba	(183,945)	93,512	(1,341,050)	(1,419,820)	357,279	83,100		
Non-operating items								
Allocations IN-Debit	(22,200)	(22,200)	(22,212)	(22,212)	(16,650)	(22,212)	- %	- %
Interest Expense	(35,244)	(32,284)	(32,304)	(32,304)	(32,481)	(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)	(699,131)	(151,823)	(78.45%)	(78.45%)
Net Profit (Loss)	(723,606)	283,917	(2,045,566)	(2,124,336)	(341,852)	(68,723)		
Appropriation of Net Assets	-	-	2,045,566	2,057,967	-	68,723		
Water Proprietary Fund Net	(723,606)	283,917	-	(66,369)	(341,852)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed 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	0	0	1,760,297	46.82 %
Veh & Equip Maintenance	36,885	10,000	0	0	46,885	1.25 %
Facilities Maintenance	25,924	91,600	0	0	117,524	3.13 %
Total Operating Expenditures	1,928,382	872,558	3,384	855,249	3,659,573	
Transfers Out	0	0	0	100,000	100,000	2.66 %
	0	0	0	100,000	100,000	

City of Unalaska
FY2027 Wastewater Budget Summary
Draft as of 5/8/2026

Wastewater Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
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	2,825,001	3,231,488	0.70 %	0.70 %
Total Revenues	2,860,865	3,118,766	3,249,927	3,250,216	2,825,001	3,272,488	0.69 %	0.69 %
Operating Expenditures (excl depr.)								
Utility Administration	478,550	614,179	737,134	746,253	517,822	725,132	(1.63%)	(2.83%)
Wastewater Operations	1,702,250	1,948,335	2,108,830	2,181,141	1,567,748	2,174,929	3.13 %	(0.28%)
Veh & Equip Maintenance	9,666	18,762	50,275	51,891	16,111	51,976	3.38 %	0.16 %
Facilities Maintenance	38,318	28,547	58,313	72,021	46,746	50,511	(13.38%)	(29.87%)
Total Operating Expend. (excl depr.)	2,228,784	2,609,823	2,954,552	3,051,305	2,148,427	3,002,548	1.62 %	(1.60%)
Operating profit - cash basis	632,082	508,943	295,375	198,911	676,574	269,940		
Depreciation	1,243,943	1,213,237	1,211,052	1,211,052	1,009,648	1,202,544	(0.70%)	(0.70%)
Total Operating profit - accrual ba	(611,862)	(704,293)	(915,677)	(1,012,141)	(333,075)	(932,604)		
Non-operating items								
Allocations IN-Debit	(21,852)	(21,852)	(21,852)	(21,852)	(16,389)	(21,852)	- %	- %
Interest Expense	(79,624)	(72,669)	(70,675)	(70,675)	(71,019)	(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)	(237,408)	(336,102)	38.58 %	38.58 %
Net Profit (Loss)	(763,338)	(798,815)	(1,158,204)	(1,254,668)	(570,483)	(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)	(570,483)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed 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	0	0	2,174,929	47.89 %
Veh & Equip Maintenance	28,976	23,000	0	0	51,976	1.14 %
Facilities Maintenance	28,931	21,580	0	0	50,511	1.11 %
Total Operating Expenditures	1,788,149	1,211,014	3,384	1,288,646	4,291,194	
Transfers Out	0	0	0	250,000	250,000	5.51 %
	0	0	0	250,000	250,000	

City of Unalaska
FY2027 Solid Waste Budget Summary
Draft as of 5/8/2026

Solid Waste Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
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	3,268,752	3,401,400	(12.55%)	(12.55%)
Total Revenues	3,383,580	3,702,524	3,928,188	3,928,576	3,268,752	3,440,400	(12.42%)	(12.43%)
Operating Expenditures (excl depr.)								
Utility Administration	372,027	443,265	542,595	585,668	387,345	532,785	(1.81%)	(9.03%)
Solid Waste Operations	1,363,747	1,768,916	2,364,570	2,434,854	1,336,770	1,978,280	(16.34%)	(18.75%)
Veh & Equip Maintenance	59,645	61,372	167,342	175,305	52,676	174,200	4.10 %	(0.63%)
Facilities Maintenance	78,668	106,946	160,714	170,052	72,338	196,443	22.23 %	15.52 %
Total Operating Expend. (excl depr.)	1,874,087	2,380,498	3,235,221	3,365,878	1,849,130	2,881,708	(10.93%)	(14.38%)
Operating profit - cash basis	1,509,493	1,322,026	692,967	562,698	1,419,623	558,692		
Depreciation	886,792	884,349	873,888	873,888	728,239	864,286	(1.10%)	(1.10%)
Total Operating profit - accrual ba	622,701	437,677	(180,921)	(311,190)	691,384	(305,594)		
Non-operating items								
Landfill Closure / PC	(1,837,078)	(383,930)	(290,000)	(290,000)	(227,502)	(290,000)	- %	- %
Allocations IN-Debit	(21,456)	(21,456)	(21,456)	(21,456)	(16,092)	(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)	(550,542)	(1,174,591)	89.94 %	89.94 %
Net Profit (Loss)	(1,288,978)	(136,527)	(799,326)	(929,595)	140,842	(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)	140,842	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed 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	0	0	1,978,280	40.20 %
Veh & Equip Maintenance	117,200	57,000	0	0	174,200	3.54 %
Facilities Maintenance	86,943	109,500	0	0	196,443	3.99 %
Total Operating Expenditures	1,855,102	1,023,221	3,384	1,213,877	4,095,585	
Transfers Out	0	0	0	825,000	825,000	16.77 %
	0	0	0	825,000	825,000	

City of Unalaska
FY2027 Ports & Harbors Budget Summary
Draft as of 5/8/2026

Ports & Harbors Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
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	5,963,313	8,551,000	(10.25%)	(10.25%)
Investment Income	151,667	140,946	-	-	104,850	-	0.00 %	0.00 %
Total Revenues	9,144,169	8,125,162	9,914,465	9,914,526	6,388,288	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	1,379,026	1,793,866	2.27 %	(1.03%)
Unalaska Marine Center	1,029,255	1,166,719	1,506,235	1,508,780	971,690	1,427,395	(5.23%)	(5.39%)
Spit & Light Cargo Docks	556,705	654,716	1,017,582	1,017,582	508,892	946,413	(6.99%)	(6.99%)
Ports Security	16,318	15,837	108,932	108,932	18,164	111,062	1.96 %	1.96 %
CEM Small Boat Harbor	961,569	956,509	1,166,766	1,170,527	757,569	1,142,596	(2.07%)	(2.39%)
Bobby Storrs Small Boat Harbor	124,184	157,399	214,371	214,371	114,862	214,680	0.14 %	0.14 %
Veh & Equip Maintenance	46,883	86,816	112,078	115,010	82,664	115,320	2.89 %	0.27 %
Facilities Maintenance	30,747	46,333	62,214	74,978	32,949	106,484	71.16 %	42.02 %
Total Operating Expend. (excl depr.)	3,953,927	4,633,713	5,942,296	6,022,786	3,865,816	5,857,816	(1.42%)	(2.74%)
Operating profit - cash basis	5,190,242	3,491,449	3,972,169	3,891,740	2,522,472	2,759,714		
Depreciation	4,332,094	4,187,653	3,929,607	3,929,607	3,276,268	3,921,976	(0.19%)	(0.19%)
Transfers In	-	-	-	5,085,110	5,085,110	-	0.00 %	(100.00%)
Total Operating profit - accrual ba	858,148	(696,204)	42,562	5,047,243	4,331,314	(1,162,262)		
Non-operating items								
Bad Debt Expense	(38)	(60,030)	-	-	-	-	- %	- %
Allocations IN-Debit	(68,112)	(68,112)	(68,112)	(68,112)	(51,084)	(68,112)	- %	- %
Interest Expense	(1,412,797)	(496,166)	(1,166,850)	(1,166,850)	(948,542)	(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)	(7,284,736)	(2,339,587)	(68.89%)	(68.89%)
Net Profit (Loss)	(1,057,917)	(2,320,512)	(7,477,510)	(2,472,829)	(2,953,422)	(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)	(2,953,422)	-		

City of Unalaska
FY2027 Ports & Harbors Budget Summary
Draft as of 5/8/2026

Ports & Harbors Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund		
EXPENDITURES								
Harbor Office	1,456,925	336,941	0	5,091,563	6,885,429	56.81 %		
Unalaska Marine Center	589,512	837,883	0	0	1,427,395	11.78 %		
Spit & Light Cargo Docks	180,560	765,853	0	0	946,413	7.81 %		
Ports Security	89,062	22,000	0	0	111,062	0.92 %		
CEM Small Boat Harbor	323,065	819,531	0	0	1,142,596	9.43 %		
Bobby Storrs Small Boat Harbor	135,413	79,267	0	0	214,680	1.77 %		
Veh & Equip Maintenance	55,320	60,000	0	0	115,320	0.95 %		
Facilities Maintenance	35,226	71,258	0	0	106,484	0.88 %		
Total Operating Expenditures	2,865,083	2,992,733	0	5,091,563	10,949,379			
Transfers Out	0	0	0	1,170,000	1,170,000	9.65 %		
	0	0	0	1,170,000	1,170,000			

City of Unalaska
FY2027 Airport Budget Summary
Draft as of 5/8/2026

Airport Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Revenues								
Undefined	26	-	-	-	-	-	0.00 %	0.00 %
Intergovernmental	2,090	11,118	5,008	5,135	-	5,008	0.00 %	(2.47%)
Charges for Services	511,339	417,459	469,500	469,500	335,263	412,500	(12.14%)	(12.14%)
Total Revenues	513,455	428,577	474,508	474,635	335,263	417,508	(12.01%)	(12.04%)
Operating Expenditures (excl depr.)								
Airport Admin/Operations	402,700	399,403	688,124	687,897	361,925	904,264	31.41 %	31.45 %
Facilities Maintenance	112,706	124,716	227,622	299,057	177,781	201,599	(11.43%)	(32.59%)
Total Operating Expend. (excl depr.)	515,407	524,119	915,746	986,954	539,705	1,105,863	20.76 %	12.05 %
Operating profit - cash basis								
Depreciation	184,923	122,474	109,190	109,190	90,992	109,190	0.00 %	0.00 %
Total Operating profit - accrual ba	(1,951)	(95,542)	(441,238)	(512,319)	(204,443)	(688,355)		
Non-operating items								
Allocations IN-Debit	(4,608)	(4,608)	(4,608)	(4,608)	(3,456)	(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)	(3,456)	(4,608)	0.00 %	(98.32%)
Net Profit (Loss)	(193,925)	(224,575)	(555,036)	(896,117)	(298,890)	(802,153)		
Appropriation of Net Assets	-	-	555,036	831,437	-	802,153		
Airport Proprietary Fund Net	(193,925)	(224,575)	-	(64,680)	(298,890)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Airport Admin/Operations	142,521	761,743	0	113,798	1,018,062	83.47 %
Facilities Maintenance	158,364	43,235	0	0	201,599	16.53 %
Total Operating Expenditures	300,885	804,978	0	113,798	1,219,661	

City of Unalaska
FY2027 Housing Budget Summary
Draft as of 5/8/2026

Housing Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
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	239,496	318,975	25.09 %	25.09 %
Total Revenues	243,551	260,483	258,471	258,572	239,496	318,975	23.41 %	23.36 %
Operating Expenditures (excl depr.)								
Housing Admin & Operating	157,828	218,530	237,041	237,320	168,972	186,833	(21.18%)	(21.27%)
Facilities Maintenance	62,690	196,097	210,667	524,529	497,404	187,223	(11.13%)	(64.31%)
Total Operating Expend. (excl depr.)	220,518	414,626	447,708	761,849	666,375	374,056	(16.45%)	(50.90%)
Operating profit - cash basis								
Depreciation	195,245	195,245	195,246	195,246	162,705	171,637	(12.09%)	(12.09%)
Transfers In	300,000	68,000	-	-	-	-	0.00 %	0.00 %
Total Operating profit - accrual ba	127,788	(281,389)	(384,483)	(698,523)	(589,584)	(226,718)		
Non-operating items								
Allocations IN-Debit	(2,100)	(2,100)	(2,100)	(2,100)	(1,575)	(2,100)	- %	- %
Total Non-Operating Items	(2,100)	(2,100)	(2,100)	(2,100)	(1,575)	(2,100)	0.00 %	0.00 %
Net Profit (Loss)	125,688	(283,489)	(386,583)	(700,623)	(591,159)	(228,818)		
Appropriation of Net Assets	-	-	386,583	392,398	-	228,818		
Housing Proprietary Fund Net	125,688	(283,489)	-	(308,225)	(591,159)	-		

	Personnel Expenses	Operating Expenses	Capital Outlay	Other Expenses	Proposed Budget	% of Fund
EXPENDITURES						
Housing Admin & Operating	63,470	123,363	0	173,737	360,570	65.82 %
Facilities Maintenance	132,318	54,905	0	0	187,223	34.18 %
Total Operating Expenditures	195,788	178,268	0	173,737	547,793	

City of Unalaska
FY2027 Electric Budget Detail
Revenues
Draft as of 5/8/2026

Electric Proprietary		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental									
50015041 - 42355 PERS Nonemployer Contributions	41	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	42	661,435	686,979	1,058,900	1,058,900	451,276	646,700	(38.93%)	(38.93%)
50015042 - 44111 Residential COPA	42	966,377	731,811	902,600	902,600	826,117	1,023,800	13.43 %	13.43 %
50015042 - 44120 Small Gen Serv Consumption	42	688,978	626,912	803,400	803,400	489,915	748,300	(6.86%)	(6.86%)
50015042 - 44121 Small Gen Serv COPA	42	896,917	629,716	781,600	781,600	668,955	862,500	10.35 %	10.35 %
50015042 - 44130 Large Gen Serv Consumption	42	747,132	777,784	1,005,300	1,005,300	602,020	894,600	(11.01%)	(11.01%)
50015042 - 44131 Large Gen Serv Demand	42	31,517	-	90,000	90,000	-	88,400	(1.78%)	(1.78%)
50015042 - 44132 Large Gen Serv Power Factor	42	6,648	6,273	6,500	6,500	4,973	6,700	3.08 %	3.08 %
50015042 - 44133 Large Gen Serv COPA	42	1,160,705	863,184	1,105,900	1,105,900	942,194	1,220,000	10.32 %	10.32 %
50015042 - 44140 Industrial Serv Consumption	42	4,720,798	4,041,367	5,260,000	5,260,000	3,238,168	3,561,100	(32.30%)	(32.30%)
50015042 - 44141 Industrial Serv Demand	42	291,119	-	691,900	691,900	-	648,200	(6.32%)	(6.32%)
50015042 - 44142 Industrial Serv Power Factor	42	25,232	23,904	23,100	23,100	20,004	23,100	- %	- %
50015042 - 44143 Industrial Serv COPA	42	7,336,769	4,635,247	6,632,500	6,632,500	4,703,294	5,825,900	(12.16%)	(12.16%)
50015042 - 44150 Street Lights	42	46,040	45,639	90,100	90,100	38,406	99,500	10.43 %	10.43 %
50015042 - 44160 PCE Assistance	42	961,069	829,836	946,000	946,000	1,066,152	950,000	0.42 %	0.42 %
50015042 - 44170 Other Services	42	5,498	1,207	9,000	9,000	2,333	19,500	116.67 %	116.67 %
50015042 - 44180 Late Fees	42	9,030	6,632	15,400	15,400	15,851	7,700	(50.00%)	(50.00%)
50015042 - 47110 Interest Revenue	42	110,741	89,855	-	-	25,750	25,000	- %	- %
Total Charges for Services		18,666,004	13,996,346	19,422,200	19,422,200	13,095,406	16,651,000	(14.27%)	(14.27%)
Non-recurring Revenues									
50015049 - 49910 Bdgtd Use of Unrest. Net Asset	49	-	-	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	13,095,406	20,931,870	(13.36%)	(13.69%)

City of Unalaska
FY2027 Water Budget Detail
Revenues
Draft as of 5/8/2026

Water Proprietary		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental									
51015541 - 42199 Misc State Operating Grants	41	-	-	-	50,000	50,000	-	- %	(100.00%)
51015541 - 42355 PERS Nonemployer Contributions	41	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	42	146,474	144,746	154,500	154,500	122,833	148,900	(3.62%)	(3.62%)
51015542 - 44220 Metered Water Consumption	42	2,351,005	2,788,147	2,474,400	2,474,400	3,182,379	3,474,100	40.40 %	40.40 %
51015542 - 44260 System Development Chgs	42	-	-	16,200	16,200	16,280	16,300	0.62 %	0.62 %
51015542 - 44270 Other Services	42	7,291	4,028	6,000	6,000	16,694	6,200	3.33 %	3.33 %
51015542 - 44280 Late Fees	42	623	452	1,000	1,000	442	400	(60.00%)	(60.00%)
Total Charges for Services		2,505,394	2,937,374	2,652,100	2,652,100	3,338,628	3,645,900	37.47 %	37.47 %
Non-recurring Revenues									
51015549 - 49910 Bdgtd Use of Unrest. Net Asset	49	-	-	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	3,388,628	3,759,573	(20.73%)	(21.75%)

City of Unalaska
FY2027 Wastewater Budget Detail
Revenues
Draft as of 5/8/2026

Wastewater Proprietary		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental									
52016041 - 42355 PERS Nonemployer Contributions	41	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	42	538,559	561,646	614,300	614,300	496,496	565,200	(7.99%)	(7.99%)
52016042 - 44319 Metered Residential Sales	42	-	-	-	-	961,533	-	- %	- %
52016042 - 44320 Metered Commercial Sales	42	1,968,434	2,132,329	2,169,738	2,169,738	1,072,927	2,170,700	0.04 %	0.04 %
52016042 - 44330 Metered Industrial Sales	42	260,639	254,980	301,500	301,500	210,251	397,988	32.00 %	32.00 %
52016042 - 44340 Vactor Services	42	51,398	37,368	68,300	68,300	18,554	20,300	(70.28%)	(70.28%)
52016042 - 44370 Other Services	42	27,470	56,999	52,000	52,000	64,729	75,800	45.77 %	45.77 %
52016042 - 44380 Late Fees	42	2,173	1,174	3,200	3,200	510	1,500	(53.13%)	(53.13%)
Total Charges for Services		2,848,673	3,044,495	3,209,038	3,209,038	2,825,001	3,231,488	0.70 %	0.70 %
Non-recurring Revenues									
52016049 - 49910 Bdgtd Use of Unrest. Net Asset	49	-	-	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	2,825,001	4,541,194	3.02 %	2.52 %

City of Unalaska
FY2027 Solid Waste Budget Detail
Revenues
Draft as of 5/8/2026

Solid Waste Proprietary		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental									
53016541 - 42355 PERS Nonemployer Contributions	41	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	42	2,000,054	2,307,147	2,385,700	2,385,700	2,173,170	2,276,600	(4.57%)	(4.57%)
53016542 - 44420 Vehicle Disposal Fees	42	6,618	12,348	5,750	5,750	8,309	26,700	364.35 %	364.35 %
53016542 - 44421 Motor Vehicle Tax - Landfill	42	46,483	50,000	47,200	47,200	16,900	46,700	(1.06%)	(1.06%)
53016542 - 44470 Other Fees	42	867,836	782,439	954,900	954,900	662,467	551,900	(42.20%)	(42.20%)
53016542 - 44480 Late Fees	42	1,219	735	4,250	4,250	471	1,700	(60.00%)	(60.00%)
53016542 - 44490 Landfill Maintenance Fees	42	450,105	475,098	491,800	491,800	407,436	497,800	1.22 %	1.22 %
Total Charges for Services		3,372,315	3,627,768	3,889,600	3,889,600	3,268,752	3,401,400	(12.55%)	(12.55%)
Non-recurring Revenues									
53016549 - 49910 Bdgtd Use of Unrest. Net Asset	49	-	-	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	3,268,752	4,920,585	4.08 %	3.37 %

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Revenues
Draft as of 5/8/2026

Ports & Harbors Proprietary		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental									
54017041 - 42152 Debt Reimbursements Grants	41	324,625	322,625	320,125	320,125	320,125	-	(100.00%)	(100.00%)
54017041 - 42355 PERS Nonemployer Contributions	41	18,663	112,588	66,530	66,591	-	66,530	- %	(0.09%)
54017041 - 42359 Other State Revenue	41	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	42	1,783,490	1,399,623	2,075,500	2,075,500	1,085,775	1,822,000	(12.21%)	(12.21%)
54017042 - 44512 UMC Wharfage	42	2,908,669	2,165,780	3,200,000	3,200,000	1,756,287	2,808,000	(12.25%)	(12.25%)
54017042 - 44513 UMC Rental Fees	42	981,625	1,112,402	1,128,660	1,128,660	918,811	1,001,000	(11.31%)	(11.31%)
54017042 - 44514 UMC Utilities	42	264,749	244,995	260,000	260,000	251,587	276,000	6.15 %	6.15 %
54017042 - 44521 Spit Docking / Moorage	42	669,539	651,442	682,000	682,000	414,984	599,000	(12.17%)	(12.17%)
54017042 - 44524 Spit Utilities	42	217,241	157,229	260,000	260,000	109,918	276,000	6.15 %	6.15 %
54017042 - 44531 SBH Docking / Moorage	42	89,762	72,333	76,000	76,000	48,253	64,000	(15.79%)	(15.79%)
54017042 - 44534 SBH Utilities	42	12,130	8,906	10,500	10,500	8,064	10,000	(4.76%)	(4.76%)
54017042 - 44541 Cargo Docking / Moorage	42	37,793	57,933	57,000	57,000	57,787	50,000	(12.28%)	(12.28%)
54017042 - 44542 Cargo Wharfage	42	185,610	178,716	174,150	174,150	151,980	153,000	(12.14%)	(12.14%)
54017042 - 44543 Cargo Rental Fees	42	-	-	8,000	8,000	-	7,000	(12.50%)	(12.50%)
54017042 - 44544 Cargo Utilities	42	21,851	23,429	20,000	20,000	18,749	21,000	5.00 %	5.00 %
54017042 - 44551 CEM Docking/Moorage	42	868,259	908,318	1,070,000	1,070,000	736,232	939,000	(12.24%)	(12.24%)
54017042 - 44554 CEM Utilities	42	526,648	460,934	450,000	450,000	372,510	477,000	6.00 %	6.00 %
54017042 - 44555 CEM Others Services	42	2,080	497	1,000	1,000	874	1,000	- %	- %
54017042 - 44560 Security Fees	42	26,843	24,966	25,000	25,000	15,673	21,000	(16.00%)	(16.00%)
54017042 - 44580 Late Fees	42	24,781	29,328	15,000	15,000	5,989	13,000	(13.33%)	(13.33%)
54017042 - 44599 Other Revenue	42	9,164	27,698	15,000	15,000	9,841	13,000	(13.33%)	(13.33%)
Total Charges for Services		8,630,234	7,524,528	9,527,810	9,527,810	5,963,313	8,551,000	(10.25%)	(10.25%)
Investment Income									
54017043 - 47110 Interest Revenue	43	151,667	140,946	-	-	104,850	-	- %	- %
Total Investment Income		151,667	140,946	-	-	104,850	-	- %	- %
Other Financing Sources									
54019848 - 49100 Transfers From General Fund	48	-	-	-	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 Bdgt'd Use of Unrest. Net Asset	49	-	-	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	11,473,398	12,119,379	(30.32%)	(30.34%)

City of Unalaska
FY2027 Airport Budget Detail
Revenues
Draft as of 5/8/2026

Airport Proprietary

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
55017541 - 42355 PERS Nonemployer Contributions	41	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	42	249	112	500	500	252	500	- % - %
55017542 - 44670 Airport Other Services	42	11,495	13,850	12,000	12,000	11,150	12,000	- % - %
5500 - 47110 Interest Revenue	00	26	-	-	-	-	-	- % - %
55017542 - 47240 Airport Rent	42	499,596	403,498	457,000	457,000	323,861	400,000	(12.47%) (12.47%)
Total Charges for Services		511,365	417,459	469,500	469,500	335,263	412,500	(12.14%) (12.14%)
Non-recurring Revenues								
55017549 - 49910 Bdgtd Use of Unrest. Net Asset	49	-	-	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	335,263	1,219,661	18.47 % (6.62%)

City of Unalaska
FY2027 Housing Budget Detail
Revenues
Draft as of 5/8/2026

Housing Proprietary

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Intergovernmental								
56018041 - 42355 PERS Nonemployer Contributions	41	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	42	242,057	248,370	255,000	255,000	239,496	318,975	25.09 % 25.09 %
Total Charges for Services		242,057	248,370	255,000	255,000	239,496	318,975	25.09 % 25.09 %
Other Financing Sources								
56019848 - 49100 Transfers From General Fund	48	300,000	68,000	-	-	-	-	- % - %
Total Other Financing Sources		300,000	68,000	-	-	-	-	- % - %
Non-recurring Revenues								
56018049 - 49910 Bgtd Use of Unrest. Net Asset	49	-	-	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	239,496	547,793	(15.08%) (15.85%)

City of Unalaska
FY2027 Electric Budget Detail
Expenditures
Draft as of 5/8/2026

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Utility Administration								
50024051 - 51100 Salaries and Wages	415,823	494,161	570,157	572,890	456,456	573,785	0.64 %	0.16 %
50024051 - 51200 Temporary Employees	4,574	641	5,940	5,940	3,069	17,040	186.87 %	186.87 %
50024051 - 51300 Overtime	1,407	939	2,179	2,179	2,378	2,255	3.49 %	3.49 %
50024051 - 52100 Health Insurance Benefit	141,641	153,253	182,290	180,768	133,571	202,471	11.07 %	12.01 %
50024051 - 52200 FICA & Medicare Emplr Match	31,835	37,842	43,837	44,043	34,970	45,016	2.69 %	2.21 %
50024051 - 52300 PERS Employer Contribution	29,989	197,476	155,342	153,074	89,281	145,549	(6.30%)	(4.92%)
50024051 - 52400 Unemployment Insurance	2,194	2,190	2,479	2,458	2,108	2,573	3.79 %	4.68 %
50024051 - 52500 Workers Compensation	6,480	6,495	7,534	7,534	5,177	7,671	1.82 %	1.82 %
50024051 - 52900 Other Employee Benefits	631	572	845	845	538	446	(47.22%)	(47.22%)
Total Personnel Expenses	634,573	893,569	970,603	969,731	727,547	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 Svcs	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 Svcs	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	43,002	63,960	51.20 %	47.99 %
50024052 - 54110 Water / Sewerage	1,089	1,212	1,500	1,500	1,116	1,500	- %	- %
50024052 - 54210 Solid Waste	3,416	2,224	3,900	3,900	5,076	3,900	- %	- %
50024052 - 54230 Custodial Services/Supplies	5,962	6,369	6,500	6,733	7,654	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	252,776	309,754	(19.72%)	(19.72%)
50024052 - 55310 Telephone / Fax/TV	1,369	1,434	4,500	4,500	1,177	4,500	- %	- %
50024052 - 55320 Network / Internet	23,419	22,730	23,520	23,520	18,920	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	1,752	3,000	(50.00%)	(50.00%)
50024052 - 55904 Banking / Credit Card Fees	35,593	32,664	30,000	30,000	26,175	35,000	16.67 %	16.67 %
50024052 - 55905 Postal Services	1,759	2,650	2,000	2,000	2,475	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	1,931	1,500	(16.67%)	(16.67%)
50024052 - 56150 Computer Hardware / Software	13,107	35,428	38,210	38,210	23,157	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	7,881	12,000	(20.00%)	(20.00%)
50024052 - 56230 Propane	-	22	-	-	-	100	- %	- %
50024052 - 56240 Heating Oil	12,810	10,689	9,250	9,250	12,734	12,000	29.73 %	29.73 %
50024052 - 56260 Gasoline for Vehicles	331	306	500	500	206	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	1,850	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	470,561	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	2,549,361	2,712,406	(17.19%)	(17.19%)
50024054 - 58910 Allocations IN-Debit	157,116	157,116	157,116	157,116	117,837	157,116	- %	- %
50024054 - 59100 Interest Expense	631,344	121,153	662,575	662,575	704,263	578,750	(12.65%)	(12.65%)
50024054 - 59400 Issuance Costs	-	164,442	-	-	-	-	- %	- %
Total Other Expenses	3,940,495	3,576,580	4,095,081	4,095,081	3,371,461	3,448,272	(15.79%)	(15.79%)
Total Utility Administration	5,083,993	5,184,898	5,740,693	5,757,790	4,569,569	5,054,541	(11.95%)	(12.21%)

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	943,178	1,096,038	5.07 %	1.15 %
50024151 - 51200 Temporary Employees	-	-	-	-	41	-	- %	- %
50024151 - 51300 Overtime	63,477	121,863	50,000	50,000	76,201	50,000	- %	- %
50024151 - 52100 Health Insurance Benefit	242,034	297,749	363,454	363,454	285,796	407,069	12.00 %	12.00 %
50024151 - 52200 FICA & Medicare Emplr Match	69,546	80,327	83,627	86,721	77,963	87,672	4.84 %	1.10 %
50024151 - 52300 PERS Employer Contribution	66,357	446,269	297,556	302,628	197,292	312,352	4.97 %	3.21 %
50024151 - 52400 Unemployment Insurance	4,280	4,485	4,937	4,937	4,172	5,176	4.84 %	4.84 %
50024151 - 52500 Workers Compensation	15,317	16,273	25,645	25,645	14,199	26,112	1.82 %	1.82 %
50024151 - 52900 Other Employee Benefits	2,966	5,304	6,472	6,472	4,051	5,329	(17.66%)	(17.66%)
Total Personnel Expenses	1,305,887	1,900,769	1,874,847	1,923,457	1,602,893	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	4,563	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	405,540	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	890	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	1,112	1,800	- %	- %
50024152 - 54210 Solid Waste	12,498	4,631	5,000	5,000	7,216	5,000	- %	- %
50024152 - 54230 Custodial Services/Supplies	9,600	9,600	-	-	-	-	- %	- %
50024152 - 54300 Repair/Maintenance Services	35,677	210,847	155,000	157,800	129,799	155,000	- %	(1.77%)
50024152 - 55310 Telephone / Fax/TV	5,101	4,722	9,000	9,000	3,939	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	2,424	7,000	(30.00%)	(30.00%)
50024152 - 55907 Permit Fees	61,885	65,807	75,000	75,000	58,181	70,000	(6.67%)	(6.67%)
50024152 - 55908 Employee Moving Costs	-	416	-	-	-	-	- %	- %
50024152 - 56100 General Supplies	401,413	252,244	395,000	401,048	167,011	365,000	(7.59%)	(8.99%)
50024152 - 56101 Safety Related Items	2,477	1,114	5,000	5,000	1,665	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	5,748	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	7,985,552	9,500,000	- %	- %
Total Operating Expenses	10,726,584	8,394,301	10,302,900	10,333,254	8,776,258	10,234,240	(0.67%)	(0.96%)
Total Electric Production	12,032,471	10,295,070	12,177,747	12,256,711	10,379,151	12,223,988	0.38 %	(0.27%)

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Electric Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Line Repair & Maint								
50024251 - 51100 Salaries and Wages	75,330	59,765	737,540	764,701	162,953	772,050	4.68 %	0.96 %
50024251 - 51200 Temporary Employees	-	-	-	-	34	-	- %	- %
50024251 - 51300 Overtime	4,083	3,352	22,500	22,500	5,878	35,000	55.56 %	55.56 %
50024251 - 52100 Health Insurance Benefit	25,866	22,343	169,358	169,358	33,095	189,681	12.00 %	12.00 %
50024251 - 52200 FICA & Medicare Emplr Match	6,071	4,828	53,983	55,968	12,918	56,234	4.17 %	0.48 %
50024251 - 52300 PERS Employer Contribution	4,042	26,783	211,931	221,106	34,402	224,620	5.99 %	1.59 %
50024251 - 52400 Unemployment Insurance	266	288	2,301	2,301	1,040	2,412	4.82 %	4.82 %
50024251 - 52500 Workers Compensation	1,274	957	17,663	17,663	1,946	17,985	1.82 %	1.82 %
50024251 - 52900 Other Employee Benefits	196	245	3,118	3,118	427	2,483	(20.37%)	(20.37%)
Total Personnel Expenses	117,128	118,561	1,218,394	1,256,715	252,693	1,300,465	6.74 %	3.48 %
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	750,000	817,680	600,000	(20.00%)	(20.00%)
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	622	10,000	53.85 %	(6.41%)
50024252 - 54210 Solid Waste	5,240	12,745	10,000	10,000	32,896	12,000	20.00 %	20.00 %
50024252 - 54300 Repair/Maintenance Services	169	9,429	10,000	10,000	2,844	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	3,378	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	180,726	275,000	- %	(3.28%)
50024252 - 56101 Safety Related Items	5,071	4,341	4,000	4,000	3,921	6,500	62.50 %	62.50 %
50024252 - 56110 Sand / Gravel / Rock	9,597	7,709	15,000	15,000	3,935	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	653	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	5,686	9,000	5.88 %	5.88 %
50024252 - 56270 Diesel for Equipment	1,261	1,905	4,000	4,000	1,036	4,000	- %	- %
50024252 - 56330 Food/Bev/Related Emp Apprctn	27	206	400	400	86	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	1,172,859	1,074,300	992,290	(14.41%)	(15.40%)
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	1,326,993	2,292,755	(5.56%)	(7.74%)

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Electric Proprietary

Transfers Out

50029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	1,187,981	999,591	3,491,250	3,491,250	3,491,250	1,080,000	(69.07%)	(69.07%)
	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%)

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	18,058	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	6,512	12,276	11.99 %	11.99 %
50022851 - 52200 FICA & Medicare Emplr Match	1,250	1,104	2,699	2,900	1,680	2,812	4.19 %	(3.03%)
50022851 - 52300 PERS Employer Contribution	1,164	5,900	9,506	9,787	3,842	10,227	7.58 %	4.50 %
50022851 - 52400 Unemployment Insurance	75	61	150	150	84	166	10.67 %	10.67 %
50022851 - 52500 Workers Compensation	422	347	723	723	432	737	1.94 %	1.94 %
50022851 - 52900 Other Employee Benefits	46	33	162	162	61	169	4.32 %	4.32 %
Total Personnel Expenses	25,951	26,006	59,511	62,591	34,565	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	9,409	11,500	- %	- %
Total Operating Expenses	6,729	8,756	104,000	104,000	14,626	22,000	(78.85%)	(78.85%)
Total Veh & Equip Maintenance	32,681	34,762	163,511	166,591	49,191	85,217	(47.88%)	(48.85%)

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Electric Proprietary								
Facilities Maintenance								
50022951 - 51100 Salaries and Wages	30,916	29,816	52,249	55,176	32,086	49,192	(5.85%)	(10.85%)
50022951 - 51200 Temporary Employees	263	-	-	-	-	-	- %	- %
50022951 - 51300 Overtime	142	357	1,903	1,903	558	2,027	6.52 %	6.52 %
50022951 - 52100 Health Insurance Benefit	10,116	11,278	18,468	18,468	9,788	18,482	0.08 %	0.08 %
50022951 - 52200 FICA & Medicare Emplr Match	2,396	2,308	4,143	4,367	2,497	3,915	(5.50%)	(10.35%)
50022951 - 52300 PERS Employer Contribution	2,167	12,202	14,482	14,741	6,379	4,663	(67.80%)	(68.37%)
50022951 - 52400 Unemployment Insurance	155	142	251	251	133	268	6.77 %	6.77 %
50022951 - 52500 Workers Compensation	866	789	1,209	1,209	780	1,231	1.82 %	1.82 %
50022951 - 52900 Other Employee Benefits	99	92	269	269	99	91	(66.17%)	(66.17%)
Total Personnel Expenses	47,121	56,983	92,974	96,384	52,320	79,869	(14.10%)	(17.13%)
50022952 - 53300 Other Professional	4,791	3,263	5,000	13,444	10,643	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	6,898	10,000	- %	- %
Total Operating Expenses	17,064	9,748	65,500	80,809	25,283	115,500	76.34 %	42.93 %
Total Facilities Maintenance	64,186	66,731	158,474	177,193	77,603	195,369	23.28 %	10.26 %

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Water Proprietary								
Utility Administration								
51024051 - 51100 Salaries and Wages	264,481	275,241	348,284	348,046	272,342	354,382	1.75 %	1.82 %
51024051 - 51200 Temporary Employees	4,574	641	1,856	1,856	3,069	6,816	267.24 %	267.24 %
51024051 - 51300 Overtime	657	444	1,122	1,122	1,101	1,169	4.19 %	4.19 %
51024051 - 52100 Health Insurance Benefit	84,637	88,534	110,367	108,845	78,395	121,910	10.46 %	12.00 %
51024051 - 52200 FICA & Medicare Emplr Match	20,381	21,054	26,590	26,573	20,744	27,396	3.03 %	3.10 %
51024051 - 52300 PERS Employer Contribution	(4,076)	98,760	94,734	93,171	52,381	86,100	(9.11%)	(7.59%)
51024051 - 52400 Unemployment Insurance	1,322	1,265	1,501	1,480	1,253	1,549	3.20 %	4.66 %
51024051 - 52500 Workers Compensation	4,032	3,817	4,797	4,797	3,149	4,885	1.83 %	1.83 %
51024051 - 52900 Other Employee Benefits	354	348	532	532	338	219	(58.83%)	(58.83%)
Total Personnel Expenses	376,361	490,104	589,783	586,422	432,773	604,426	2.48 %	3.07 %
51024052 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	- %	- %
51024052 - 53240 Engineering/Architectural Svcs	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 Svcs	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	34,415	51,190	51.21 %	48.00 %
51024052 - 54110 Water / Sewerage	1,089	1,212	1,100	1,100	1,116	1,500	36.36 %	36.36 %
51024052 - 54210 Solid Waste	3,416	2,224	2,000	2,000	5,058	4,500	125.00 %	125.00 %
51024052 - 54230 Custodial Services/Supplies	4,478	4,777	5,000	5,174	5,741	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	100,605	118,446	(10.26%)	(10.26%)
51024052 - 55310 Telephone / Fax/TV	1,242	1,311	2,250	2,250	1,072	1,750	(22.22%)	(22.22%)
51024052 - 55320 Network / Internet	18,735	18,184	18,816	18,816	15,136	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	4,234	5,500	10.00 %	10.00 %
51024052 - 55905 Postal Services	1,750	2,555	2,500	2,500	2,380	2,500	- %	- %
51024052 - 55906 Membership Dues	-	-	250	250	-	250	- %	- %
51024052 - 56100 General Supplies	20	35	500	500	20	500	- %	- %
51024052 - 56101 Safety Related Items	-	-	-	-	-	250	- %	- %
51024052 - 56120 Office Supplies	1,132	370	1,200	1,200	1,931	1,200	- %	- %
51024052 - 56150 Computer Hardware / Software	12,097	28,240	30,568	30,568	19,013	23,896	(21.83%)	(21.83%)
51024052 - 56220 Electricity	13,666	10,943	17,000	17,000	7,881	12,000	(29.41%)	(29.41%)
51024052 - 56230 Propane	-	16	-	-	-	100	- %	- %
51024052 - 56240 Heating Oil	12,810	10,689	11,000	11,000	12,734	12,000	9.09 %	9.09 %
51024052 - 56260 Gasoline for Vehicles	331	306	500	500	206	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	520	1,000	- %	- %
51024052 - 56400 Books and Periodicals	(72)	-	200	200	-	200	- %	- %
Total Operating Expenses	212,973	249,109	273,072	280,619	219,667	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	1,137,552	803,426	(34.13%)	(34.13%)
51024054 - 58910 Allocations IN-Debit	22,200	22,200	22,212	22,212	16,650	22,212	- %	- %
51024054 - 59100 Interest Expense	35,244	32,284	32,304	32,304	32,481	29,611	(8.34%)	(8.34%)
Total Other Expenses	1,086,132	1,072,583	1,274,246	1,274,246	1,186,682	855,249	(32.88%)	(32.88%)
Total Utility Administration	1,675,467	1,811,796	2,137,101	2,141,287	1,839,123	1,734,867	(18.82%)	(18.98%)

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Water Proprietary

Water Operations

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51024351 - 51100 Salaries and Wages	353,963	380,052	606,305	618,684	436,823	675,438	11.40 %	9.17 %
51024351 - 51200 Temporary Employees	11,637	14,125	66,372	66,332	26,433	37,426	(43.61%)	(43.58%)
51024351 - 51300 Overtime	37,611	16,516	20,000	20,000	16,625	15,000	(25.00%)	(25.00%)
51024351 - 52100 Health Insurance Benefit	118,173	148,643	237,862	237,862	145,473	266,406	12.00 %	12.00 %
51024351 - 52200 FICA & Medicare Emplr Match	31,351	31,404	52,990	53,934	36,697	55,680	5.08 %	3.24 %
51024351 - 52300 PERS Employer Contribution	(6,228)	146,018	172,078	171,428	93,450	189,290	10.00 %	10.42 %
51024351 - 52400 Unemployment Insurance	2,355	2,308	4,265	4,265	2,436	3,739	(12.33%)	(12.33%)
51024351 - 52500 Workers Compensation	9,329	8,573	14,280	14,280	8,152	14,541	1.83 %	1.83 %
51024351 - 52900 Other Employee Benefits	1,626	2,213	4,668	4,668	2,199	3,627	(22.30%)	(22.30%)
Total Personnel Expenses	559,817	749,852	1,178,820	1,191,453	768,288	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	1,750	6,500	- %	- %
51024352 - 53300 Other Professional Svs	63,109	25,707	50,650	68,266	34,021	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	7,241	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	8,074	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	3,719	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	138,038	115,000	9.52 %	9.47 %
51024352 - 56101 Safety Related Items	4,228	4,526	10,000	10,008	3,421	10,000	- %	(0.08%)
51024352 - 56108 Lab Supplies	6,096	673	3,000	3,000	3,260	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	8,348	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	127,607	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	6,048	8,500	21.43 %	21.43 %
51024352 - 56270 Diesel for Equipment	1,992	1,337	2,000	2,000	225	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	403,847	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	1,172,135	1,760,297	(4.13%)	(9.63%)

City of Unalaska
FY2027 Water Budget Detail
Expenditures
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Water Proprietary

Transfers Out

51029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	482,217	(244,890)	650,000	650,000	650,000	100,000	(84.62%)	(84.62%)
	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
Draft as of 5/8/2026

Water Proprietary

Veh & Equip Maintenance

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51022851 - 51100 Salaries and Wages	11,279	13,514	20,036	21,550	13,347	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	3,907	7,161	12.00 %	12.00 %
51022851 - 52200 FICA & Medicare Emplr Match	863	1,034	1,576	1,691	1,021	1,641	4.12 %	(2.96%)
51022851 - 52300 PERS Employer Contribution	(174)	4,944	5,543	5,709	2,360	5,966	7.63 %	4.50 %
51022851 - 52400 Unemployment Insurance	63	49	84	84	58	107	27.38 %	27.38 %
51022851 - 52500 Workers Compensation	298	315	422	422	293	430	1.90 %	1.90 %
51022851 - 52900 Other Employee Benefits	34	42	91	91	40	95	4.40 %	4.40 %
Total Personnel Expenses	17,319	24,311	34,704	36,499	21,027	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	8,461	9,700	- %	- %
Total Operating Expenses	6,526	7,473	10,000	10,000	9,018	10,000	- %	- %
Total Veh & Equip Maintenance	23,845	31,784	44,704	46,499	30,045	46,885	4.88 %	0.83 %

City of Unalaska
FY2027 Water Budget Detail
Expenditures
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Water Proprietary

Facilities Maintenance

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
51022951 - 51100 Salaries and Wages	12,102	13,373	16,955	17,905	11,822	15,965	(5.84%)	(10.83%)
51022951 - 51300 Overtime	41	11	600	600	27	657	9.50 %	9.50 %
51022951 - 52100 Health Insurance Benefit	3,359	3,835	5,989	5,989	3,227	5,998	0.15 %	0.15 %
51022951 - 52200 FICA & Medicare Emplr Match	929	1,024	1,345	1,416	907	1,271	(5.50%)	(10.24%)
51022951 - 52300 PERS Employer Contribution	(185)	4,775	4,696	4,781	2,346	1,511	(67.82%)	(68.40%)
51022951 - 52400 Unemployment Insurance	62	68	82	82	42	95	15.85 %	15.85 %
51022951 - 52500 Workers Compensation	347	342	390	390	258	398	2.05 %	2.05 %
51022951 - 52900 Other Employee Benefits	47	47	82	82	39	29	(64.63%)	(64.63%)
Total Personnel Expenses	16,702	23,475	30,139	31,245	18,667	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	6,699	7,000	- %	- %
Total Operating Expenses	10,269	17,064	44,600	54,280	20,509	91,600	105.38 %	68.76 %
 Total Facilities Maintenance	 26,971	 40,539	 74,739	 85,525	 39,176	 117,524	 57.25 %	 37.42 %

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
Draft as of 5/8/2026

Wastewater Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
52024051 - 51100 Salaries and Wages	220,128	227,395	292,261	290,627	224,379	295,653	1.16 %	1.73 %
52024051 - 51200 Temporary Employees	4,574	641	1,856	1,856	3,069	6,816	267.24 %	267.24 %
52024051 - 51300 Overtime	548	343	948	948	817	973	2.64 %	2.64 %
52024051 - 52100 Health Insurance Benefit	70,094	72,467	92,026	90,504	64,039	101,364	10.15 %	12.00 %
52024051 - 52200 FICA & Medicare Emplr Match	17,006	17,382	22,309	22,184	17,055	22,907	2.68 %	3.26 %
52024051 - 52300 PERS Employer Contribution	(22,725)	87,184	79,576	77,875	42,980	70,601	(11.28%)	(9.34%)
52024051 - 52400 Unemployment Insurance	1,101	1,033	1,250	1,229	1,025	1,286	2.88 %	4.64 %
52024051 - 52500 Workers Compensation	3,181	2,926	3,940	3,940	2,411	4,012	1.83 %	1.83 %
52024051 - 52900 Other Employee Benefits	281	282	432	432	267	201	(53.47%)	(53.47%)
Total Personnel Expenses	294,188	409,654	494,598	489,595	356,042	503,813	1.86 %	2.90 %
52024052 - 53230 Legal Services	3,300	2,715	5,000	5,000	-	5,000	- %	- %
52024052 - 53240 Engineering/Architectural Svcs	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 Svcs	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	30,088	44,729	51.13 %	47.92 %
52024052 - 54110 Water / Sewerage	544	606	1,500	1,500	558	1,000	(33.33%)	(33.33%)
52024052 - 54210 Solid Waste	1,823	1,191	3,000	3,000	2,694	2,000	(33.33%)	(33.33%)
52024052 - 54230 Custodial Services/Supplies	2,995	3,185	5,000	5,116	3,827	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	61,237	82,292	(26.84%)	(26.84%)
52024052 - 55310 Telephone / Fax/TV	1,242	1,311	2,250	2,250	1,072	2,000	(11.11%)	(11.11%)
52024052 - 55320 Network / Internet	16,393	15,911	16,464	16,464	13,244	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	3,849	5,000	- %	- %
52024052 - 55905 Postal Services	1,000	1,250	1,000	1,000	1,150	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	1,931	1,200	- %	- %
52024052 - 56150 Computer Hardware / Software	11,897	24,619	26,747	26,747	16,421	20,909	(21.83%)	(21.83%)
52024052 - 56220 Electricity	6,833	5,472	10,000	10,000	3,940	10,000	- %	- %
52024052 - 56230 Propane	-	11	-	-	-	100	- %	- %
52024052 - 56240 Heating Oil	12,810	10,689	11,000	11,000	12,734	10,000	(9.09%)	(9.09%)
52024052 - 56260 Gasoline for Vehicles	331	306	500	500	206	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	976	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	161,780	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	1,009,648	1,202,544	(0.70%)	(0.70%)
52024054 - 58910 Allocations IN-Debit	21,852	21,852	21,852	21,852	16,389	21,852	- %	- %
52024054 - 59100 Interest Expense	79,624	72,669	70,675	70,675	71,019	64,250	(9.09%)	(9.09%)
Total Other Expenses	1,345,419	1,307,758	1,303,579	1,303,579	1,097,057	1,288,646	(1.15%)	(1.15%)
Total Utility Administration	1,823,969	1,921,937	2,040,713	2,049,832	1,614,879	2,013,778	(1.32%)	(1.76%)

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
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Wastewater Proprietary	FY2024	FY2025	FY2026	FY2026	FY2026	Draft	% Chg	% Chg
	Actual	Actual	Original	Revised	YTD	Budget	Original	Revised
			Budget	Budget			Budget	Budget
Wastewater Operations								
52024551 - 51100 Salaries and Wages	558,799	586,304	613,194	633,550	568,031	670,806	9.40 %	5.88 %
52024551 - 51200 Temporary Employees	39,180	16,859	33,186	33,166	10,817	37,426	12.78 %	12.84 %
52024551 - 51300 Overtime	13,788	10,177	15,000	15,000	7,038	15,000	- %	- %
52024551 - 52100 Health Insurance Benefit	177,469	213,394	218,834	218,834	178,170	245,094	12.00 %	12.00 %
52024551 - 52200 FICA & Medicare Emplr Match	46,786	46,906	50,596	52,152	44,802	55,328	9.35 %	6.09 %
52024551 - 52300 PERS Employer Contribution	(57,307)	240,074	170,744	172,576	107,450	180,229	5.56 %	4.43 %
52024551 - 52400 Unemployment Insurance	2,938	3,372	2,973	2,973	2,514	3,469	16.68 %	16.68 %
52024551 - 52500 Workers Compensation	14,771	13,828	15,722	15,722	11,279	16,008	1.82 %	1.82 %
52024551 - 52900 Other Employee Benefits	2,206	2,807	3,831	3,831	2,584	3,069	(19.89%)	(19.89%)
Total Personnel Expenses	798,630	1,133,721	1,124,080	1,147,804	932,687	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	1,675	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	6,274	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	6,332	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	17,579	20,000	- %	- %
52024552 - 54210 Solid Waste	168,096	182,230	180,000	180,000	157,795	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	3,811	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	35,557	95,000	- %	(6.64%)
52024552 - 56101 Safety Related Items	9,043	4,475	10,000	10,000	3,387	9,000	(10.00%)	(10.00%)
52024552 - 56108 Lab Supplies	20,213	13,661	16,000	17,597	11,733	17,000	6.25 %	(3.39%)
52024552 - 56115 Chemicals	229,052	252,569	250,000	250,000	140,531	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	70,266	145,000	- %	- %
52024552 - 56230 Propane	710	655	500	500	500	500	- %	- %
52024552 - 56240 Heating Oil	129,989	129,598	130,000	130,000	143,235	132,000	1.54 %	1.54 %
52024552 - 56260 Gasoline for Vehicles	1,393	1,324	3,500	3,500	667	3,000	(14.29%)	(14.29%)
52024552 - 56270 Diesel for Equipment	2,258	1,629	3,000	3,000	800	2,750	(8.33%)	(8.33%)
52024552 - 56330 Food/Bev/Related Emp Apprctn	296	431	800	800	275	800	- %	- %
52024552 - 56400 Books and Periodicals	567	-	600	600	-	600	- %	- %
Total Operating Expenses	903,620	814,614	984,750	1,033,337	635,061	948,500	(3.68%)	(8.21%)
Total Wastewater Operations	1,702,250	1,948,335	2,108,830	2,181,141	1,567,748	2,174,929	3.13 %	(0.28%)

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
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Wastewater Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
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
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Wastewater Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Veh & Equip Maintenance								
52022851 - 51100 Salaries and Wages	5,266	7,972	15,746	16,934	7,420	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	2,989	5,626	12.00 %	12.00 %
52022851 - 52200 FICA & Medicare Emplr Match	403	610	1,239	1,331	568	1,289	4.04 %	(3.16%)
52022851 - 52300 PERS Employer Contribution	(512)	3,109	4,359	4,488	1,180	4,690	7.59 %	4.50 %
52022851 - 52400 Unemployment Insurance	25	39	66	66	21	78	18.18 %	18.18 %
52022851 - 52500 Workers Compensation	130	194	332	332	172	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	12,368	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	16,111	51,976	3.38 %	0.16 %

City of Unalaska
FY2027 Wastewater Budget Detail
Expenditures
Draft as of 5/8/2026

Wastewater Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
52022951 - 51100 Salaries and Wages	20,678	11,828	18,505	19,546	16,264	17,426	(5.83%)	(10.85%)
52022951 - 51200 Temporary Employees	66	-	-	-	-	-	- %	- %
52022951 - 51300 Overtime	864	322	2,735	2,735	1,049	791	(71.08%)	(71.08%)
52022951 - 52100 Health Insurance Benefit	5,888	3,687	7,291	7,291	7,807	6,547	(10.20%)	(10.20%)
52022951 - 52200 FICA & Medicare Emplr Match	1,653	930	1,622	1,701	1,324	1,387	(14.49%)	(18.46%)
52022951 - 52300 PERS Employer Contribution	(2,272)	4,679	5,712	5,805	3,525	1,953	(65.81%)	(66.36%)
52022951 - 52400 Unemployment Insurance	88	61	98	98	92	111	13.27 %	13.27 %
52022951 - 52500 Workers Compensation	585	319	666	666	277	678	1.80 %	1.80 %
52022951 - 52900 Other Employee Benefits	87	38	104	104	65	38	(63.46%)	(63.46%)
Total Personnel Expenses	27,637	21,864	36,733	37,946	30,404	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	1,905	4,800	- %	- %
Total Operating Expenses	10,681	6,683	21,580	34,075	16,341	21,580	- %	(36.67%)
 Total Facilities Maintenance	 38,318	 28,547	 58,313	 72,021	 46,746	 50,511	 (13.38%)	 (29.87%)

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
Draft as of 5/8/2026

Solid Waste Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Utility Administration								
53024051 - 51100 Salaries and Wages	173,517	177,011	237,569	235,422	177,669	240,071	1.05 %	1.97 %
53024051 - 51200 Temporary Employees	4,574	641	1,856	1,856	3,069	3,408	83.62 %	83.62 %
53024051 - 51300 Overtime	391	261	613	613	706	629	2.61 %	2.61 %
53024051 - 52100 Health Insurance Benefit	52,394	53,318	70,561	69,039	47,192	77,325	9.59 %	12.00 %
53024051 - 52200 FICA & Medicare Emplr Match	13,428	13,521	18,104	17,940	13,475	18,369	1.46 %	2.39 %
53024051 - 52300 PERS Employer Contribution	9,588	74,858	65,040	63,683	33,985	55,653	(14.43%)	(12.61%)
53024051 - 52400 Unemployment Insurance	840	771	960	939	780	983	2.40 %	4.69 %
53024051 - 52500 Workers Compensation	2,688	2,416	3,542	3,542	2,069	3,606	1.81 %	1.81 %
53024051 - 52900 Other Employee Benefits	173	183	281	281	174	135	(51.96%)	(51.96%)
Total Personnel Expenses	257,592	322,980	398,526	393,315	279,121	400,179	0.41 %	1.75 %
53024052 - 53230 Legal Services	-	-	1,000	1,000	-	1,000	- %	- %
53024052 - 53240 Engineering/Architectural Svcs	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 Svcs	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	12,914	19,190	51.06 %	47.85 %
53024052 - 54110 Water / Sewerage	544	606	1,100	1,100	558	1,000	(9.09%)	(9.09%)
53024052 - 54210 Solid Waste	1,823	1,191	1,215	1,215	2,676	1,000	(17.70%)	(17.70%)
53024052 - 54230 Custodial Services/Supplies	1,511	1,592	5,000	5,058	1,914	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	31,437	48,134	(27.10%)	(27.10%)
53024052 - 55310 Telephone / Fax/TV	1,155	1,208	2,600	2,600	983	2,600	- %	- %
53024052 - 55320 Network / Internet	7,026	6,819	7,056	7,056	5,676	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	4,234	5,320	6.40 %	6.40 %
53024052 - 55905 Postal Services	1,000	1,585	2,500	2,500	1,485	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	1,931	1,500	(33.33%)	(33.33%)
53024052 - 56150 Computer Hardware / Software	6,933	10,585	11,463	11,463	7,440	8,961	(21.83%)	(21.83%)
53024052 - 56220 Electricity	6,833	5,471	7,000	7,000	3,940	7,000	- %	- %
53024052 - 56230 Propane	-	5	-	-	-	100	- %	- %
53024052 - 56240 Heating Oil	12,810	10,689	9,100	9,100	12,734	9,100	- %	- %
53024052 - 56260 Gasoline for Vehicles	331	306	500	500	206	600	20.00 %	20.00 %
53024052 - 56320 Business Meals	53	-	200	200	-	200	- %	- %
53024052 - 56330 Food/Bev/Related Emp Apprctn	925	596	750	750	801	750	- %	- %
53024052 - 56400 Books and Periodicals	(72)	-	500	500	-	500	- %	- %
Total Operating Expenses	114,436	120,285	144,069	192,353	108,225	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	728,239	864,286	(1.10%)	(1.10%)
53024054 - 58200 Landfill Closure/Post Closure	1,837,078	383,930	290,000	290,000	227,502	290,000	- %	- %
53024054 - 58910 Allocations IN-Debit	21,456	21,456	21,456	21,456	16,092	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	1,013,781	1,213,877	(1.09%)	(1.09%)
Total Utility Administration	3,170,499	1,776,818	1,769,888	1,812,961	1,401,127	1,746,662	(1.31%)	(3.66%)

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
Draft as of 5/8/2026

Solid Waste Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Solid Waste Operations								
53024751 - 51100 Salaries and Wages	507,863	604,214	602,222	627,466	557,422	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	19,474	50,000	11.11 %	11.11 %
53024751 - 52100 Health Insurance Benefit	167,963	209,768	228,348	228,348	187,804	255,750	12.00 %	12.00 %
53024751 - 52200 FICA & Medicare Emplr Match	42,005	49,097	51,982	53,913	44,785	55,713	7.18 %	3.34 %
53024751 - 52300 PERS Employer Contribution	28,704	271,224	171,743	173,090	116,625	184,501	7.43 %	6.59 %
53024751 - 52400 Unemployment Insurance	2,740	3,343	3,424	3,424	3,047	3,604	5.26 %	5.26 %
53024751 - 52500 Workers Compensation	22,507	23,490	18,962	18,962	18,672	19,307	1.82 %	1.82 %
53024751 - 52900 Other Employee Benefits	2,322	3,365	4,389	4,389	2,729	3,627	(17.36%)	(17.36%)
Total Personnel Expenses	813,802	1,202,289	1,158,320	1,186,842	959,268	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	30,155	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	6,712	10,000	- %	- %
53024752 - 53490 Other Technical Services	-	7,175	20,000	20,000	6,975	20,000	- %	- %
53024752 - 54110 Water / Sewerage	69,191	106,405	80,000	80,000	105,958	80,000	- %	- %
53024752 - 54210 Solid Waste	835	888	500,000	500,000	769	60,000	(88.00%)	(88.00%)
53024752 - 54300 Repair/Maintenance Services	67,902	50,485	50,000	57,972	9,118	50,000	- %	(13.75%)
53024752 - 54500 Construction Services	-	-	-	-	-	20,000	- %	- %
53024752 - 55310 Telephone / Fax/TV	4,130	3,951	4,500	4,500	3,290	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	48,636	102,000	- %	(0.05%)
53024752 - 56101 Safety Related Items	6,603	5,974	5,250	5,301	6,700	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	-	80,000	- %	- %
53024752 - 56115 Chemicals	-	-	250	250	-	250	- %	- %
53024752 - 56120 Office Supplies	81	-	700	700	-	700	- %	- %
53024752 - 56150 Computer Hardware / Software	3,915	-	5,000	5,000	-	5,000	- %	- %
53024752 - 56160 Uniforms	465	-	-	-	189	-	- %	- %
53024752 - 56220 Electricity	124,950	66,948	140,000	140,000	53,749	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	70,795	70,000	- %	- %
53024752 - 56260 Gasoline for Vehicles	966	1,144	1,500	1,500	637	1,500	- %	- %
53024752 - 56270 Diesel for Equipment	12,666	10,788	15,000	15,000	9,159	15,000	- %	- %
53024752 - 56330 Food/Bev/Related Emp Apprctn	497	371	800	800	-	800	- %	- %
53024752 - 56400 Books and Periodicals	-	-	250	250	-	250	- %	- %
Total Operating Expenses	549,945	566,627	1,206,250	1,248,012	377,503	727,500	(39.69%)	(41.71%)
Total Solid Waste Operations	1,363,747	1,768,916	2,364,570	2,434,854	1,336,770	1,978,280	(16.34%)	(18.75%)

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
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Solid Waste Proprietary

Transfers Out

53029854 - 59940 Transfers To Prop Capt Proj
 Total Other Expenses

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	-	125,000	265,000	265,000	265,000	825,000	211.32 %	211.32 %
	-	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
Draft as of 5/8/2026

Solid Waste Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Veh & Equip Maintenance								
53022851 - 51100 Salaries and Wages	20,722	20,500	63,691	68,508	20,875	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	5,926	22,762	12.01 %	12.01 %
53022851 - 52200 FICA & Medicare Emplr Match	1,748	1,621	5,005	5,374	1,597	5,214	4.18 %	(2.98%)
53022851 - 52300 PERS Employer Contribution	1,215	8,527	17,630	18,152	2,761	18,969	7.60 %	4.50 %
53022851 - 52400 Unemployment Insurance	68	77	276	276	90	294	6.52 %	6.52 %
53022851 - 52500 Workers Compensation	521	490	1,340	1,340	408	1,364	1.79 %	1.79 %
53022851 - 52900 Other Employee Benefits	48	34	296	296	32	309	4.39 %	4.39 %
Total Personnel Expenses	32,624	38,920	110,342	116,050	31,689	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	20,984	52,000	- %	(4.16%)
Total Operating Expenses	27,021	22,451	57,000	59,255	20,987	57,000	- %	(3.81%)
 Total Veh & Equip Maintenance	 59,645	 61,372	 167,342	 175,305	 52,676	 174,200	 4.10 %	 (0.63%)

City of Unalaska
FY2027 Solid Waste Budget Detail
Expenditures
Draft as of 5/8/2026

Solid Waste Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
53022951 - 51100 Salaries and Wages	34,441	42,423	56,887	60,073	35,656	53,549	(5.87%)	(10.86%)
53022951 - 51200 Temporary Employees	44	-	-	-	-	-	- %	- %
53022951 - 51300 Overtime	896	1,939	2,066	2,066	114	2,207	6.82 %	6.82 %
53022951 - 52100 Health Insurance Benefit	13,006	17,958	20,102	20,102	11,362	20,119	0.08 %	0.08 %
53022951 - 52200 FICA & Medicare Emplr Match	2,707	3,394	4,512	4,752	2,736	4,262	(5.54%)	(10.31%)
53022951 - 52300 PERS Employer Contribution	1,912	18,783	15,764	16,046	6,996	5,078	(67.79%)	(68.35%)
53022951 - 52400 Unemployment Insurance	209	288	271	271	212	289	6.64 %	6.64 %
53022951 - 52500 Workers Compensation	970	1,136	1,316	1,316	712	1,340	1.82 %	1.82 %
53022951 - 52900 Other Employee Benefits	112	166	296	296	110	99	(66.55%)	(66.55%)
Total Personnel Expenses	54,296	86,086	101,214	104,922	57,900	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	1,790	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	4,640	24,700	- %	- %
Total Operating Expenses	24,372	20,859	59,500	65,130	14,439	109,500	84.03 %	68.13 %
 Total Facilities Maintenance	 78,668	 106,946	 160,714	 170,052	 72,338	 196,443	 22.23 %	 15.52 %

City of Unalaska
FY2027 Ports & Harbors Budget Detail
Expenditures
Draft as of 5/8/2026

Ports & Harbors Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Harbor Office								
54025051 - 51100 Salaries and Wages	710,731	688,249	857,085	861,206	701,316	848,682	(0.98%)	(1.45%)
54025051 - 51200 Temporary Employees	4,574	641	1,856	1,856	12,277	-	(100.00%)	(100.00%)
54025051 - 51300 Overtime	1,189	2,993	12,869	12,869	3,688	12,897	0.22 %	0.22 %
54025051 - 52100 Health Insurance Benefit	215,224	242,995	257,769	256,627	185,897	287,422	11.50 %	12.00 %
54025051 - 52200 FICA & Medicare Emplr Match	51,604	52,339	63,832	64,147	51,869	64,812	1.54 %	1.04 %
54025051 - 52300 PERS Employer Contribution	(43,070)	280,184	230,769	229,975	124,835	235,911	2.23 %	2.58 %
54025051 - 52400 Unemployment Insurance	3,222	3,225	3,497	3,481	2,897	3,650	4.38 %	4.85 %
54025051 - 52500 Workers Compensation	6,304	6,477	3,401	3,401	5,170	3,463	1.82 %	1.82 %
54025051 - 52900 Other Employee Benefits	350	1,464	1,485	1,485	1,323	88	(94.07%)	(94.07%)
Total Personnel Expenses	950,129	1,278,568	1,432,563	1,435,047	1,089,272	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 Svcs	3,308	-	-	-	13,806	-	- %	- %
54025052 - 53410 Software / Hardware Support	34,599	29,867	45,854	46,588	34,415	67,270	46.70 %	44.39 %
54025052 - 54230 Custodial Services/Supplies	11,520	10,560	13,400	13,400	8,320	13,400	- %	- %
54025052 - 54300 Repair/Maintenance Services	-	2,073	4,000	4,000	219	4,000	- %	- %
54025052 - 54410 Buildings / Land Rental	50,683	50,683	53,000	53,000	45,924	53,000	- %	- %
54025052 - 55200 General Insurance	19,327	42,750	33,267	33,267	28,349	20,749	(37.63%)	(37.63%)
54025052 - 55310 Telephone / Fax/ TV	8,661	8,100	24,900	24,900	6,591	13,000	(47.79%)	(47.79%)
54025052 - 55320 Network / Internet	18,735	18,184	18,816	18,816	15,136	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	-	-	19,331	26,000	- %	- %
54025052 - 55905 Postal Services	2,500	3,000	3,600	3,600	2,750	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	1,574	4,500	- %	- %
54025052 - 56150 Computer Hardware / Software	12,101	28,692	33,068	33,068	18,190	34,096	3.11 %	3.11 %
54025052 - 56160 Uniforms	5,141	750	6,500	6,500	1,670	6,500	- %	- %
54025052 - 56230 Propane	-	16	-	-	-	-	- %	- %
54025052 - 56240 Heating Oil	1,655	1,059	-	-	1,728	-	- %	- %
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	2,248	2,700	- %	- %
54025052 - 56400 Books and Periodicals	-	-	150	150	-	150	- %	- %
Total Operating Expenses	238,139	270,815	321,555	377,559	289,754	336,941	4.78 %	(10.76%)
54025054 - 58100 Depreciation	4,332,094	4,187,653	3,929,607	3,929,607	3,276,268	3,921,976	(0.19%)	(0.19%)
54025054 - 58500 Bad Debt Expense	38	60,030	-	-	-	-	- %	- %
54025054 - 58910 Allocations IN-Debit	68,112	68,112	68,112	68,112	51,084	68,112	- %	- %
54025054 - 59100 Interest Expense	1,412,797	496,166	1,166,850	1,166,850	948,542	1,101,475	(5.60%)	(5.60%)
Total Other Expenses	5,813,041	4,811,961	5,164,569	5,164,569	4,275,893	5,091,563	(1.41%)	(1.41%)
Total Harbor Office	7,001,309	6,361,344	6,918,687	6,977,175	5,654,920	6,885,429	(0.48%)	(1.31%)

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Ports & Harbors Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Unalaska Marine Center								
54025151 - 51100 Salaries and Wages	260,550	249,381	279,040	279,040	196,783	268,791	(3.67%)	(3.67%)
54025151 - 51300 Overtime	11,875	11,988	51,247	51,247	18,357	73,701	43.82 %	43.82 %
54025151 - 52100 Health Insurance Benefit	105,537	113,421	113,847	113,847	95,013	118,483	4.07 %	4.07 %
54025151 - 52200 FICA & Medicare Emplr Match	20,841	19,995	25,254	25,254	16,564	26,200	3.75 %	3.75 %
54025151 - 52300 PERS Employer Contribution	(16,144)	94,347	89,588	89,588	45,191	92,251	2.97 %	2.97 %
54025151 - 52400 Unemployment Insurance	1,626	1,630	1,548	1,548	1,339	1,511	(2.39%)	(2.39%)
54025151 - 52500 Workers Compensation	8,534	6,991	8,421	8,421	4,987	8,575	1.83 %	1.83 %
Total Personnel Expenses	392,819	497,753	568,945	568,945	378,235	589,512	3.61 %	3.61 %
54025152 - 53240 Engineering/Architectural Svcs	-	-	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 Svcs	177	39,960	15,000	15,000	4,554	-	(100.00%)	(100.00%)
54025152 - 53410 Software / Hardware Support	157	143	150	150	120	150	- %	- %
54025152 - 54110 Water / Sewerage	19,426	21,082	26,000	26,000	12,562	27,500	5.77 %	5.77 %
54025152 - 54210 Solid Waste	179,143	160,946	190,000	190,000	156,559	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	-	-	1,000	-	- %	- %
54025152 - 54420 Equipment Rental	-	-	1,200	1,200	-	1,200	- %	- %
54025152 - 55200 General Insurance	264,693	279,630	331,240	331,240	250,186	294,533	(11.08%)	(11.08%)
54025152 - 55310 Telephone / Fax/ TV	3,698	2,916	-	-	629	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	48,231	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	87,628	110,000	- %	- %
54025152 - 56230 Propane	25	77	150	150	-	150	- %	- %
54025152 - 56260 Gasoline for Vehicles	17,383	14,992	14,000	14,000	11,017	14,000	- %	- %
54025152 - 56270 Diesel for Equipment	2,145	2,337	600	600	1,882	600	- %	- %
54025152 - 56330 Food/Bev/Related Emp Apprctn	-	-	500	500	72	500	- %	- %
Total Operating Expenses	636,436	668,966	937,290	939,835	593,456	837,883	(10.61%)	(10.85%)
Total Unalaska Marine Center	1,029,255	1,166,719	1,506,235	1,508,780	971,690	1,427,395	(5.23%)	(5.39%)

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Spit & Light Cargo Docks								
54025251 - 51100 Salaries and Wages	77,451	74,298	82,678	82,678	58,306	79,641	(3.67%)	(3.67%)
54025251 - 51300 Overtime	3,519	3,552	15,186	15,186	5,439	21,840	43.82 %	43.82 %
54025251 - 52100 Health Insurance Benefit	31,270	33,606	33,732	33,732	28,152	40,920	21.31 %	21.31 %
54025251 - 52200 FICA/Medicare Employer Match	6,194	5,956	7,488	7,488	4,908	7,766	3.71 %	3.71 %
54025251 - 52300 PERS Employer Benefit	(4,797)	28,024	26,547	26,547	13,390	27,332	2.96 %	2.96 %
54025251 - 52400 Unemployment Ins Benefit	2,782	483	460	460	397	520	13.04 %	13.04 %
54025251 - 52500 Workers Compensation Ins	2,536	2,078	2,496	2,496	1,478	2,541	1.80 %	1.80 %
Total Personnel Expenses	118,956	147,996	168,587	168,587	112,069	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	36,120	150,000	- %	- %
54025252 - 54210 Solid Waste	9,642	9,261	26,000	26,000	9,245	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	116,646	127,000	- %	- %
54025252 - 55200 General Insurance	117,068	122,796	142,495	142,495	97,209	114,353	(19.75%)	(19.75%)
54025252 - 56100 General Supplies	1,796	1,303	30,000	30,000	1,827	20,000	(33.33%)	(33.33%)
54025252 - 56110 Sand / Gravel / Rock	-	490	15,000	15,000	-	-	(100.00%)	(100.00%)
54025252 - 56220 Electricity	224,416	171,787	275,000	275,000	128,260	275,000	- %	- %
54025252 - 56260 Gasoline for Vehicles	-	-	7,500	7,500	-	7,500	- %	- %
Total Operating Expenses	437,749	506,720	848,995	848,995	396,822	765,853	(9.79%)	(9.79%)
 Total Spit & Light Cargo Docks	 556,705	 654,716	 1,017,582	 1,017,582	 508,892	 946,413	 (6.99%)	 (6.99%)

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	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft 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	737	41,583	- %	- %
54025351 - 52100 Health Insurance Benefit	5,654	1,169	17,519	17,519	789	19,621	12.00 %	12.00 %
54025351 - 52200 FICA/Medicare Employer Match	681	319	3,837	3,837	105	3,837	- %	- %
54025351 - 52300 PERS Employer Benefit	(627)	1,728	14,193	14,193	302	14,193	- %	- %
54025351 - 52400 Unemployment Ins Benefit	64	21	238	238	6	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	2,604	89,062	2.45 %	2.45 %
54025352 - 56100 General Supplies	1,427	8,349	20,000	20,000	15,092	20,000	- %	- %
54025352 - 56120 Office Supplies	-	-	500	500	469	500	- %	- %
54025352 - 56330 Food/Bev/Related Emp Apprctn	-	-	1,500	1,500	-	1,500	- %	- %
Total Operating Expenses	1,427	8,349	22,000	22,000	15,560	22,000	- %	- %
 Total Ports Security	 16,318	 15,837	 108,932	 108,932	 18,164	 111,062	 1.96 %	 1.96 %

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CEM Small Boat Harbor								
54025451 - 51100 Salaries and Wages	151,832	140,942	163,066	163,066	118,916	156,980	(3.73%)	(3.73%)
54025451 - 51300 Overtime	4,026	4,312	19,182	19,182	6,436	26,667	39.02 %	39.02 %
54025451 - 52100 Health Insurance Benefit	54,412	59,832	60,787	60,787	47,621	71,612	17.81 %	17.81 %
54025451 - 52200 FICA/Medicare Employer Match	11,577	11,091	13,651	13,651	9,454	14,027	2.75 %	2.75 %
54025451 - 52300 PERS Employer Benefit	(9,279)	55,001	49,033	49,033	24,167	49,922	1.81 %	1.81 %
54025451 - 52400 Unemployment Ins Benefit	828	829	826	826	679	910	10.17 %	10.17 %
54025451 - 52500 Workers Compensation Ins	3,303	2,807	2,894	2,894	2,018	2,947	1.83 %	1.83 %
Total Personnel Expenses	216,699	274,814	309,439	309,439	209,291	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	11,364	12,000	- %	- %
54025452 - 54210 Solid Waste	50,894	52,097	71,500	71,500	39,671	71,500	- %	- %
54025452 - 54230 Custodial Services/Supplies	11,520	10,560	11,500	11,500	8,320	11,500	- %	- %
54025452 - 54300 Repair/Maintenance Services	7,110	18,788	27,000	27,000	8,347	32,000	18.52 %	18.52 %
54025452 - 55200 General Insurance	103,204	87,240	125,477	125,477	64,239	100,181	(20.16%)	(20.16%)
54025452 - 55310 Telephone / Fax / TV	1,622	1,635	-	-	1,371	-	- %	- %
54025452 - 56100 General Supplies	1,357	1,644	35,000	35,000	4,684	17,500	(50.00%)	(50.00%)
54025452 - 56110 Sand / Gravel / Rock	-	-	5,000	5,000	-	5,000	- %	- %
54025452 - 56120 Office Supplies	-	-	350	350	-	350	- %	- %
54025452 - 56220 Electricity	553,502	497,039	560,000	563,761	405,070	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	548,277	819,531	(4.41%)	(4.83%)
 Total CEM Small Boat Harbor	 961,569	 956,509	 1,166,766	 1,170,527	 757,569	 1,142,596	 (2.07%)	 (2.39%)

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Bobby Storrs Small Boat Harbor								
54025551 - 51100 Salaries and Wages	58,089	55,723	62,009	62,009	43,729	59,729	(3.68%)	(3.68%)
54025551 - 51300 Overtime	2,639	2,664	11,388	11,388	4,079	16,380	43.84 %	43.84 %
54025551 - 52100 Health Insurance Benefit	23,453	25,205	25,299	25,299	21,114	30,690	21.31 %	21.31 %
54025551 - 52200 FICA/Medicare Employer Match	4,646	4,467	5,621	5,621	3,681	5,823	3.59 %	3.59 %
54025551 - 52300 PERS Employer Benefit	(3,598)	21,017	19,911	19,911	10,042	20,497	2.94 %	2.94 %
54025551 - 52400 Unemployment Ins Benefit	361	362	341	341	298	390	14.37 %	14.37 %
54025551 - 52500 Workers Compensation Ins	1,902	1,559	1,870	1,870	1,108	1,904	1.82 %	1.82 %
Total Personnel Expenses	87,491	110,996	126,439	126,439	84,052	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	9,823	20,600	- %	- %
54025552 - 54210 Solid Waste	2,139	2,218	2,800	2,800	1,153	2,800	- %	- %
54025552 - 54300 Repair/Maintenance Services	-	4,004	15,000	15,000	-	10,000	(33.33%)	(33.33%)
54025552 - 55200 General Insurance	11,198	13,091	15,032	15,032	11,077	12,867	(14.40%)	(14.40%)
54025552 - 56100 General Supplies	1,357	-	12,000	12,000	210	12,000	- %	- %
54025552 - 56220 Electricity	13,868	10,584	16,000	16,000	8,548	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	30,810	79,267	(9.85%)	(9.85%)
Total Bobby Storrs Small Boat Harbor	124,184	157,399	214,371	214,371	114,862	214,680	0.14 %	0.14 %

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Ports & Harbors Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
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%)

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Ports & Harbors Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Veh & Equip Maintenance								
54022851 - 51100 Salaries and Wages	21,001	31,813	30,056	32,330	36,961	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	11,815	10,741	12.01 %	12.01 %
54022851 - 52200 FICA & Medicare Emplr Match	1,607	2,455	2,364	2,540	2,827	2,460	4.06 %	(3.15%)
54022851 - 52300 PERS Employer Contribution	(1,387)	12,795	8,321	8,568	7,267	8,954	7.61 %	4.51 %
54022851 - 52400 Unemployment Insurance	116	145	132	132	127	146	10.61 %	10.61 %
54022851 - 52500 Workers Compensation	545	765	632	632	796	643	1.74 %	1.74 %
54022851 - 52900 Other Employee Benefits	74	120	144	144	144	150	4.17 %	4.17 %
Total Personnel Expenses	28,754	57,839	52,078	54,775	59,938	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	22,484	57,000	- %	(0.41%)
Total Operating Expenses	18,129	28,977	60,000	60,235	22,726	60,000	- %	(0.39%)
 Total Veh & Equip Maintenance	 46,883	 86,816	 112,078	 115,010	 82,664	 115,320	 2.89 %	 0.27 %

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Ports & Harbors Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
54022951 - 51100 Salaries and Wages	15,191	20,327	23,051	24,339	11,284	21,701	(5.86%)	(10.84%)
54022951 - 51300 Overtime	48	175	794	794	25	893	12.47 %	12.47 %
54022951 - 52100 Health Insurance Benefit	5,182	6,857	8,131	8,131	4,156	8,153	0.27 %	0.27 %
54022951 - 52200 FICA & Medicare Emplr Match	1,166	1,568	1,829	1,930	865	1,727	(5.58%)	(10.52%)
54022951 - 52300 PERS Employer Contribution	(967)	7,907	6,375	6,491	2,134	2,051	(67.83%)	(68.40%)
54022951 - 52400 Unemployment Insurance	52	124	111	111	40	124	11.71 %	11.71 %
54022951 - 52500 Workers Compensation	419	537	527	527	275	537	1.90 %	1.90 %
54022951 - 52900 Other Employee Benefits	50	83	138	138	30	40	(71.01%)	(71.01%)
Total Personnel Expenses	21,142	37,578	40,956	42,461	18,809	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	 32,949	 106,484	 71.16 %	 42.02 %

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Airport Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Airport Admin/Operations								
55025651 - 51100 Salaries and Wages	78,297	71,711	93,640	93,955	71,905	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	14,171	25,448	10.15 %	11.99 %
55025651 - 52200 FICA & Medicare Emplr Match	5,474	5,445	6,791	6,814	5,254	6,587	(3.00%)	(3.33%)
55025651 - 52300 PERS Employer Contribution	4,034	23,492	24,055	23,876	11,575	23,680	(1.56%)	(0.82%)
55025651 - 52400 Unemployment Insurance	289	260	315	310	215	320	1.59 %	3.23 %
55025651 - 52500 Workers Compensation	176	206	228	228	141	232	1.75 %	1.75 %
Total Personnel Expenses	108,188	121,130	148,972	148,745	103,370	142,521	(4.33%)	(4.18%)
55025652 - 53230 Legal Services	-	500	2,500	2,500	-	2,500	- %	- %
55025652 - 53240 Engineering/Architectural Svcs	-	-	30,000	30,000	-	10,000	(66.67%)	(66.67%)
55025652 - 53300 Other Professional Svcs	-	250	15,000	15,000	-	365,000	2,333.33 %	2333.33 %
55025652 - 53410 Software / Hardware Support	2,393	-	-	-	-	-	- %	- %
55025652 - 54110 Water / Sewerage	10,914	11,450	18,000	18,000	10,898	18,000	- %	- %
55025652 - 54210 Solid Waste	47,680	57,104	65,000	65,000	39,985	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	66,828	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	13,142	29,425	- %	- %
55025652 - 55200 General Insurance	50,985	56,826	64,680	64,680	33,461	40,048	(38.08%)	(38.08%)
55025652 - 55310 Telephone / Fax / TV	2,470	2,486	6,677	6,677	2,099	3,000	(55.07%)	(55.07%)
55025652 - 55320 Network / Internet	-	-	-	-	-	2,000	- %	- %
55025652 - 55904 Banking / Credit Card Fees	175	646	3,200	3,200	595	500	(84.38%)	(84.38%)
55025652 - 55905 Postal Services	250	300	300	300	275	300	- %	- %
55025652 - 55907 Permit Fees	-	-	120	120	-	120	- %	- %
55025652 - 56100 General Supplies	6,538	903	15,000	15,000	18,521	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	49,757	83,000	- %	- %
55025652 - 56240 Heating Oil	24,281	19,871	35,000	35,000	22,994	35,000	- %	- %
Total Operating Expenses	294,512	278,273	539,152	539,152	258,554	761,743	41.29 %	41.29 %
55025654 - 58100 Depreciation	184,923	122,474	109,190	109,190	90,992	109,190	- %	- %
55025654 - 58910 Allocations IN-Debit	4,608	4,608	4,608	4,608	3,456	4,608	- %	- %
55025654 - 59100 Interest Expense	2,443	1,952	-	-	-	-	- %	- %
Total Other Expenses	191,973	129,034	113,798	113,798	94,448	113,798	- %	- %
Total Airport Admin/Operations	594,674	528,436	801,922	801,695	456,372	1,018,062	26.95 %	26.99 %

City of Unalaska
FY2027 Airport Budget Detail
Expenditures
Draft as of 5/8/2026

Airport Proprietary

Transfers Out

55029854 - 59940 Transfers To Enterpr Capt Proj
 Total Other Expenses

Total Transfers Out

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
	-	-	-	270,000	-	-	- %	(100.00%)
	-	-	-	270,000	-	-	- %	(100.00%)
	-	-	-	270,000	-	-	- %	(100.00%)

City of Unalaska
FY2027 Airport Budget Detail
Expenditures
Draft as of 5/8/2026

Airport Proprietary

Facilities Maintenance

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
55022951 - 51100 Salaries and Wages	65,766	58,228	103,553	109,350	55,565	97,477	(5.87%)	(10.86%)
55022951 - 51200 Temporary Employees	3,594	66	-	-	-	-	- %	- %
55022951 - 51300 Overtime	511	337	3,759	3,759	206	4,016	6.84 %	6.84 %
55022951 - 52100 Health Insurance Benefit	19,237	19,773	36,590	36,590	18,899	36,623	0.09 %	0.09 %
55022951 - 52200 FICA & Medicare Emplr Match	5,345	4,485	8,211	8,655	4,267	7,757	(5.53%)	(10.38%)
55022951 - 52300 PERS Employer Contribution	3,549	18,047	28,694	29,208	10,680	9,239	(67.80%)	(68.37%)
55022951 - 52400 Unemployment Insurance	363	289	497	497	247	527	6.04 %	6.04 %
55022951 - 52500 Workers Compensation	1,905	1,505	2,500	2,500	1,349	2,546	1.84 %	1.84 %
55022951 - 52900 Other Employee Benefits	222	182	583	583	165	179	(69.30%)	(69.30%)
Total Personnel Expenses	100,493	102,912	184,387	191,142	91,376	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	8,383	4,635	- %	- %
Total Operating Expenses	12,213	21,804	43,235	107,915	86,404	43,235	- %	(59.94%)
Total Facilities Maintenance	112,706	124,716	227,622	299,057	177,781	201,599	(11.43%)	(32.59%)

City of Unalaska
FY2027 Housing Budget Detail
Expenditures
Draft as of 5/8/2026

Housing Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Housing Admin & Operating								
56025851 - 51100 Salaries and Wages	46,281	52,013	53,178	53,417	32,468	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	8,863	11,467	(35.76%)	(35.76%)
56025851 - 52200 FICA & Medicare Emplr Match	3,467	3,890	4,109	4,126	2,555	2,940	(28.45%)	(28.74%)
56025851 - 52300 PERS Employer Contribution	(23,954)	26,036	14,626	14,649	6,853	10,371	(29.09%)	(29.20%)
56025851 - 52400 Unemployment Insurance	246	235	242	242	145	145	(40.08%)	(40.08%)
56025851 - 52500 Workers Compensation	109	112	132	132	64	134	1.52 %	1.52 %
Total Personnel Expenses	42,754	97,946	90,676	90,955	51,843	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	10,118	10,833	30.52 %	30.52 %
56025852 - 54210 Solid Waste	16,563	16,805	27,480	27,480	16,226	18,408	(33.01%)	(33.01%)
56025852 - 54230 Custodial Services/Supplies	7,200	7,200	12,000	12,000	10,000	12,000	- %	- %
56025852 - 54410 Buildings / Land Rental	749	749	780	780	624	780	- %	- %
56025852 - 55200 General Insurance	40,578	43,374	49,881	49,881	31,240	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	11,318	14,700	(18.44%)	(18.44%)
56025852 - 56240 Heating Oil	28,833	32,023	26,400	26,400	32,948	26,400	- %	- %
Total Operating Expenses	115,074	120,584	146,365	146,365	117,129	123,363	(15.72%)	(15.72%)
56025854 - 58100 Depreciation	195,245	195,245	195,246	195,246	162,705	171,637	(12.09%)	(12.09%)
56025854 - 58910 Allocations IN-Debit	2,100	2,100	2,100	2,100	1,575	2,100	- %	- %
Total Other Expenses	197,345	197,345	197,346	197,346	164,280	173,737	(11.96%)	(11.96%)
 Total Housing Admin & Operating	 355,174	 415,875	 434,387	 434,666	 333,251	 360,570	 (16.99%)	 (17.05%)

City of Unalaska
FY2027 Housing Budget Detail
Expenditures
Draft as of 5/8/2026

Housing Proprietary

Transfers Out

Total Transfers Out

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
<hr/>								
Total Transfers Out	-	-	-	-	-	-	-	%
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City of Unalaska
FY2027 Housing Budget Detail
Expenditures
Draft as of 5/8/2026

Housing Proprietary	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Revised Budget	FY2026 YTD	Draft Budget	% Chg Original Budget	% Chg Revised Budget
Facilities Maintenance								
56022951 - 51100 Salaries and Wages	51,215	85,216	86,345	91,180	84,418	81,285	(5.86%)	(10.85%)
56022951 - 51200 Temporary Employees	1,668	-	-	-	-	-	- %	- %
56022951 - 51300 Overtime	883	1,833	4,254	4,254	2,033	3,389	(20.33%)	(20.33%)
56022951 - 52100 Health Insurance Benefit	14,574	36,300	30,921	30,921	29,595	30,540	(1.23%)	(1.23%)
56022951 - 52200 FICA & Medicare Emplr Match	4,113	6,659	6,933	7,306	6,614	6,469	(6.69%)	(11.46%)
56022951 - 52300 PERS Employer Contribution	(25,109)	44,958	24,248	24,677	17,694	7,868	(67.55%)	(68.12%)
56022951 - 52400 Unemployment Insurance	235	428	422	422	274	450	6.64 %	6.64 %
56022951 - 52500 Workers Compensation	1,471	2,309	2,125	2,125	2,152	2,164	1.84 %	1.84 %
56022951 - 52900 Other Employee Benefits	166	349	514	514	346	153	(70.23%)	(70.23%)
Total Personnel Expenses	49,216	178,052	155,762	161,399	143,125	132,318	(15.05%)	(18.02%)
56022952 - 53300 Other Professional Svcs	-	-	-	66,259	66,033	-	- %	(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	36,503	17,450	- %	(5.25%)
Total Operating Expenses	13,473	18,045	54,905	363,130	354,279	54,905	- %	(84.88%)
Total Facilities Maintenance	62,690	196,097	210,667	524,529	497,404	187,223	(11.13%)	(64.31%)

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

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

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
ADMIN ASST 2	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

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 ADMIN 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

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

WCOMP	135
GRAND TOTAL	50,576

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

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

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

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

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

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

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

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

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

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

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

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

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
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

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	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	OT	6,180
STOREKEEPER 1	1	1.000	86,382	2,500	21,596	7,317	42,625	558	160,978	PLCO	-
STOREKEEPER 1	1	1.000	74,506	2,500	18,626	6,408	42,625	558	145,223	EDUCATION INCENTIVE	6,000
SUPPLY SUPERVISOR	1	1.000	124,696	2,500	31,174	10,247	42,625	558	211,800	LONGEVITY BONUS	6,000
SUPPLY	4	4.000	380,806	10,000	95,202	31,965	170,500	2,232	690,705	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	LONGEVITY BONUS	10,000
HVY EQUIP MECH	1	1.000	127,462	2,500	31,866	10,459	42,625	558	215,470	OT	22,340
LGT EQUIP MECH	1	1.000	118,997	2,500	29,749	9,812	42,625	558	204,241	PLCO	-
LGT EQUIP MECH	1	1.000	96,034	2,500	24,008	8,055	42,625	558	173,780	TAXES (OT/PLCO/TA/LB)	2,474
HEAVY OILER MECH	1	1.000	105,352	2,500	26,338	8,768	42,625	558	186,141	PERS (OT)	8,085
MAINT MECH CHIEF	1	1.000	145,933	2,500	36,483	11,872	42,625	558	239,971	WCOMP	15,338
VEHICLE MAINT.	6	6.000	720,304	15,000	180,076	59,353	255,750	3,348	1,233,831	GRAND TOTAL	1,292,068

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	302 U	Total		
FACILITIES MAINT. MANAGER	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	EDUCATION INCENTIVE	2,400
INSTALL/MAINT WKR	1	1.000	120,598	2,500	30,150	9,934	42,625	558	206,365	LONGEVITY BONUS	14,000
INSTALL/MAINT WKR	1	1.000	115,648	2,500	28,912	9,555	42,625	558	199,798	OT	41,200
INSTALL/MAINT WKR	1	1.000	119,101	2,500	29,775	9,819	42,625	558	204,378	PLCO	-
INSTALL/MAINT WKR	1	1.000	102,731	2,500	25,683	8,567	42,625	558	182,664	TAXES (OT/PLCO/TA/LB)	4,406
INSTALL/MAINT WKR	1	1.000	83,866	2,500	20,966	7,124	42,625	558	157,639	PERS (OT)	14,400
MAINT MECH 1	1	1.000	72,322	2,500	18,080	6,241	42,625	558	142,326	WCOMP	25,831
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	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	LONGEVITY BONUS	10,000
PCR ADMIN.			180,043	2,500	45,011	14,482	42,625	284,660	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	PCR REF/INSTRUCTORS	32,400
PROGRAM COORDINATOR	1	1.000	82,846	2,500	20,712	7,046	42,625	155,729	EDUCATION INCENTIVE	-
PROGRAM COORDINATOR	1	1.000	82,846	2,500	20,712	7,046	42,625	155,729	LONGEVITY BONUS	2,000
PROGRAM COORDINATOR	1	1.000	82,846	2,500	20,712	7,046	42,625	155,729	OT	32,000
RECREATION MANAGER	1	1.000	140,326	2,500	35,082	11,636	42,625	232,169	PLCO	-
REC PROGRAM AID	1	0.500	25,823	-	-	2,262	-	28,086	TAXES (OT/PLCO/REFS/EI/LB)	5,300
REC PROGRAMS	6	5.500	497,535	12,500	117,928	42,083	213,125	883,171	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

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

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

Job Title	Positions	CY FTE	Base	Air	PERS	Taxes	Insurance	Total
DEPUTY UTILITIES DIRECTOR	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

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

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

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

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	ON CALL TIME	20,000
HVY EQUIP MECH	1	1.000	120,141	2,500	30,035	9,899	42,625	558	205,758	EDUCATION INCENTIVE	10,800
PWR PLNT OP 1	1	1.000	94,016	2,500	23,504	7,900	42,625	558	171,103	LONGEVITY BONUS	12,000
PWR PLNT OP 1	1	1.000	99,736	2,500	24,934	8,338	42,625	558	178,691	SHIFT DIFFERENTIAL	25,000
PWR PLNT OP 1	1	1.000	88,629	2,500	22,157	7,488	42,625	558	163,957	OT	50,000
PWR PLNT OP 1	1	1.000	88,629	2,500	22,157	7,488	42,625	558	163,957	PLCO	-
PWR PLNT OP 2	1	1.000	123,739	2,500	30,935	10,174	42,625	558	210,531	TAXES (SD/OT/PLCO/EI/OB)	9,012
PWR PLNT OP 2	1	1.000	103,626	2,500	25,906	8,636	42,625	558	183,851	PERS (SD/OT)	29,450
PWR PLANT SUPERVISOR	1	1.000	118,643	2,500	29,661	9,784	42,625	558	203,771	WCOMP	26,429
ELECTRIC PROD.	10	10.000	1,061,944	25,000	265,486	88,321	426,250	5,580	1,872,581	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	ON CALL TIME	33,250
UTILITY LINEMAN	1	1.000	189,530	2,500	47,382	13,711	42,625	558	296,306	OT	35,000
UTILITY LINEMAN	1	1.000	184,018	2,500	46,004	13,289	42,625	558	288,994	PLCO	-
UTILITY LN MN APPRENT	1	1.000	94,806	2,500	23,702	7,961	42,625	558	172,152	TAXES (OT/PLCO/LG)	5,221
ELECTRIC LINE R&M	4	4.000	670,093	10,000	167,523	49,484	170,500	2,232	1,069,832	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	EDUCATION INCENTIVE	2,400
WATER SUPERVISOR	1	1.000	129,667	2,500	32,417	10,410	42,625	558	218,177	LONGEVITY BONUS	6,000
MEDIUM EQUIP OP	1	1.000	98,072	2,500	24,518	8,211	42,625	558	176,484	ON CALL TIME	18,000
WTR OP 1	1	1.000	85,322	2,500	21,330	7,235	42,625	558	159,570	OT	15,000
WTR OP 1	1	1.000	96,034	2,500	24,008	8,055	42,625	558	173,780	PLCO	-
WTR OP 1	1	1.000	90,501	2,500	22,625	7,632	42,625	558	166,441	TAXES (OC/OT/PLCO/EI/OB)	2,708
WTR OP 3	1	1.000	103,626	2,500	25,906	8,636	42,625	558	183,851	PERS (OC/OT)	10,350
WATER	7	6.500	640,647	15,000	150,805	53,373	255,750	3,627	1,119,202	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	EDUCATION INCENTIVE	6,000
WW OIT-TEMP .50	1	0.500	37,426	-	-	3,142	-	279	40,847	LONGEVITY BONUS	15,000
WW OP 1	1	1.000	104,936	2,500	26,234	8,736	42,625	558	185,589	ON CALL TIME	18,000
WW OP 1	1	1.000	90,501	2,500	22,625	7,632	42,625	558	166,441	OT	15,000
WW OP 2	1	1.000	108,992	2,500	27,248	9,046	42,625	558	190,969	PLCO	-
WW OP 2	1	1.000	112,258	2,500	28,064	9,296	42,625	558	195,301	TAXES (OC/OT/PLCO/EI/OB)	4,131
WW SUPERVISOR	1	1.000	115,170	2,500	28,792	9,519	42,625	558	199,164	PERS (OC/OT/EI)	13,500
WASTEWATER	7	6.500	685,047	15,000	161,905	56,656	255,750	3,069	1,177,427	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
Total Temp	13	4.500
TOTAL	208	175.250

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

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