



FINANCE AND BUDGET COMMITTEE WORKSHOP

Monday, May 24, 2021 at 5:30 PM

AGENDA

In compliance with the Americans with Disabilities Act, individuals needing special accommodations / during this meeting should notify the City of Dillingham at 907-842-5212 at least three working days before the meeting.

Virtual Information

Attend by joining Zoom www.zoom.us :

<https://us02web.zoom.us/j/83215231109?pwd=T2Fwb0VqNEtiY2cwZU51ZzBJYUF4QT09>

Meeting ID 832 1523 1109, participant #, passcode 915031;

Or dial one of the numbers listed below:

(346)248-7799 or (669)900-6833

CALL TO ORDER

COMMITTEE BUSINESS

- [1.](#) Introduction FY2020 Draft Audit
- [2.](#) FY22 Budget

ADJOURNMENT

CITY OF DILLINGHAM, ALASKA

Letter to the Governing Board

Year Ended June 30, 2020

CITY OF DILLINGHAM, ALASKA

Letter to the Governing Board

Year Ended June 30, 2020

Month XX, 2020

Honorable Mayor and Members of the City Council
City of Dillingham, Alaska
Dillingham, Alaska

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Dillingham, Alaska for the year ended June 30, 2020 and the related notes to the financial statements which collectively comprise the City of Dillingham, Alaska's basic financial statement. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards, the Uniform Guidance, and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 5, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Dillingham are described in Note I to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

All opinion units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the estimate of collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Government-wide opinion unit:

Management's uses estimates to calculate the liability for the closure of the landfill and post closure costs. These estimates are based on engineering surveys. We evaluated the key factors and assumptions used to develop the estimation of the liability for the closure of the landfill and any post closure costs to determine its reasonableness in relation to the financial statements taken as a whole.

Management's estimate of the useful lives and depreciation is based on the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the City's proportionate share of the collective net pension and OPEB liabilities and assets and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the City's proportionate share of the collective net pension liability and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements were detected as a result of audit procedures and were corrected by management:

- \$17,305 to reduce accounts payable and expenditures.
- \$55,531 to book transfers between the State of Alaska loan program fund and a capital project fund in order to reflect prior year expenditures that were covered by the loan program.
- \$365,820 to increase a State cost reimbursable grant revenue and receivables. (4424)
- \$212,874 to decrease a State cost reimbursable grant revenue and receivables. (4450)
- \$1,108,199 to decrease a State cost reimbursable grant revenue and receivables. (3822)
- \$92,807 to adjust forfeitures.

Honorable Mayor and Members of the City Council
City of Dillingham, Alaska
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Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated MM XX, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Accounting Assistance

As part of our engagement, we drafted the basic financial statements of the City from the City's accounting records; however, management of the City was involved in the drafting process and retains responsibility for the basic financial statements.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Internal Control Matters

See the Financial Statements, Compliance Section for definition and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Honorable Mayor and Members of the City Council
City of Dillingham, Alaska
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Supplementary Information Accompanying the Financial Statements

We applied certain limited procedures to the Public Employees' Retirement System schedules and Debt Service Fund Budgetary Comparison Schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Schedule of State Financial Assistance, Schedule of Expenditures of Federal Awards, and combining statements, schedules, and other information described as additional supplementary information in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of City Council and management of the City of Dillingham, Alaska and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Anchorage, Alaska

CITY OF DILLINGHAM, ALASKA

**Basic Financial Statements,
Required Supplementary Information, Additional
Supplementary Information, and Compliance Reports**

Year Ended June 30, 2020

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

CITY OF DILLINGHAM, ALASKA
Basic Financial Statements,
Required Supplementary Information, Additional
Supplementary Information, and Compliance Reports
Year Ended June 30, 2020

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Independent Auditor's Report

Honorable Mayor and City Council
City of Dillingham, Alaska
Dillingham, Alaska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Dillingham, Alaska as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the City of Dillingham, Alaska's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Honorable Mayor and City Council
City of Dillingham, Alaska

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Dillingham, Alaska, as of June 30, 2020, and the respective changes in financial position and, the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Public Employees' Retirement system Schedules on pages 38-41 and the Debt Service Fund Budgetary Comparison Schedule on page XX, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Dillingham, Alaska's basic financial statements. The information listed in the table of contents as "Additional Supplementary Information," which includes the combining statements and schedules, individual major and non-major funds budget to actual schedules (where applicable), schedules of revenues, expenditures and changes in fund balance and the Schedule of Expenditures of Federal Awards and related notes, as Required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Requirements for federal awards; Schedule of State Financial Assistance and related notes are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of State Financial Assistance is presented as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, and are also not a required part of the basic financial statements.

Honorable Mayor and City Council
City of Dillingham, Alaska

The Additional Supplementary Information listed above is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Additional Supplementary Information listed above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated Month XX, 2020, on our consideration of the City of Dillingham, Alaska’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Dillingham, Alaska’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Dillingham, Alaska’s internal control over financial reporting and compliance.

Anchorage, Alaska
Month XX, 2020

CITY OF DILLINGHAM, ALASKA

Statement of Net Position

June 30, 2020

	Primary Government	Component Unit
<u>Assets and Deferred Outflows of Resources</u>	Governmental Activities	Dillingham City School District
Assets:		
Current:		
Cash and investments	\$ 12,399,215	3,151,663
Receivables, net	2,115,624	669,267
Restricted cash and investments	407,090	-
Inventory	-	20,290
Prepaid items	84,599	164,949
Total current	15,006,528	4,006,169
Noncurrent:		
Net pension and OPEB asset	49,522	-
Land and construction in progress	8,153,388	691,784
Other capital assets, net of accumulated depreciation	40,653,881	(436,517)
Total noncurrent	48,856,791	255,267
Deferred outflows of resources:		
Pension and OPEB deferrals	881,414	1,098,451
Total assets and deferred outflows of resources	64,744,733	5,359,887
 <u>Liabilities, Deferred Inflows of Resources, and Net Position</u>		
Liabilities:		
Current:		
Accounts payable	245,337	335,037
Accrued payroll and related liabilities	244,662	-
Due to student groups	-	172,956
Unearned revenue	1,168,559	138,878
Total current	1,658,558	646,871
Non-current:		
Due within one year:		
Accrued leave	221,121	-
Bonds	1,011,310	-
Capital leases	138,095	-
Due in more than one year:		
Net pension and OPEB liability	4,767,407	5,692,902
Bonds and debt	10,872,507	-
Capital leases	636,059	-
Landfill closure costs	535,488	-
Total non-current	18,181,987	5,692,902
Deferred inflows of resources - pension and OPEB deferrals	528,412	451,430
Total liabilities and deferred inflows of resources	20,368,957	6,791,203
 Net position:		
Net investment in capital assets	36,149,298	255,267
Restricted	666,067	-
Unrestricted	7,560,411	(1,686,583)
Total net position	\$ 44,375,776	(1,431,316)
Total liabilities, deferred inflows of resources and net position	\$ 64,744,733	5,359,887

The notes to the financial statements are an integral part of this statement.

CITY OF DILLINGHAM, ALASKA

Statement of Activities

Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Total Governmental Activities	Dillingham City School District
Primary government:						
Governmental:						
General government	\$ 1,226,680	917,710	(16,397)	-	(325,367)	-
Public safety	2,393,597	75,770	579,943	-	(1,737,884)	-
Public works	1,004,457	-	(18,536)	968	(1,022,025)	-
Community services	128,771	-	85,648	-	(43,123)	-
Water and sewer	1,263,061	577,004	22,366	969,195	305,504	-
Landfill	886,319	224,264	-	247,977	(414,078)	-
Dock	873,688	784,225	3,720	2,533	(83,210)	-
Boat harbor	462,511	154,491	2,806	8,912	(296,302)	-
Senior citizen center	342,814	17,500	141,004	-	(184,310)	-
Education	1,863,924	-	-	359,797	(1,504,127)	-
Unallocated interest	367,507	-	-	-	(367,507)	-
Total governmental activities	\$ 10,813,329	2,750,964	800,554	1,589,382	(5,672,429)	-
Component Unit - school district - Education	\$ 10,176,292	6,283	2,276,615	-	-	(7,893,394)
General revenues:						
Taxes:						
Sales and other taxes				\$ 3,890,595	-	-
Real and personal property taxes				2,707,524	-	-
Gaming taxes				63,175	-	-
Payment in lieu of taxes				478,044	-	-
Contributions from primary government				-	-	1,300,000
Grants and entitlements not restricted to a specific purpose				1,086,243	-	6,695,860
Investment income				152,819	-	99
E-Rate				-	-	791,467
Other				65,870	-	42,646
Total general revenues				8,444,270		8,830,072
Change in net position				2,771,841		936,678
Net position at beginning of year				41,603,935		(2,367,994)
Net position at end of year				\$ 44,375,776		(1,431,316)

The notes to the financial statements are an integral part of this statement.

CITY OF DILLINGHAM, ALASKA
 Balance Sheet - Governmental Funds
 June 30, 2019

<u>Assets</u>	<u>General Fund</u>	<u>Roads Capital Project Fund</u>	<u>Planning Capital Project Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and investments	\$ 8,362,802	-	4,035,603	-	810	12,399,215
Receivables, net of allowance of uncollectible accounts:						
Sales taxes	620,281	-	-	-	-	620,281
Real and personal property taxes	268,063	-	-	-	-	268,063
Accounts	104,169	-	-	53,742	270,401	428,312
Grants and shared revenues	2,000	-	-	-	798,968	798,968
Prepaid items	84,599	-	-	-	-	84,599
Due from other funds	4,540,612	3,079,981	-	-	4,811,509	12,432,102
Restricted cash and investments	-	-	-	-	407,090	407,090
Total assets	\$ 13,982,526	3,079,981	4,035,603	53,742	6,286,778	27,438,630
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 64,613	1,332	11,340	-	168,052	245,337
Accrued payroll and payroll liabilities	143,582	-	27,103	-	73,977	244,662
Due to other funds	7,891,490	-	3,732,623	53,742	754,247	12,432,102
Unearned revenue	-	-	-	-	1,168,559	1,168,559
Total liabilities	8,099,685	1,332	3,771,066	53,742	2,164,835	14,090,660
Deferred inflows of resources - delinquent property taxes and user fees	326,861	-	-	-	104,846	431,707
Total liabilities and deferred inflows of resources	8,426,546	1,332	3,771,066	53,742	2,269,681	14,522,367
Fund Balances:						
Nonspendable	84,599	-	-	-	-	84,599
Restricted	-	-	-	-	666,067	666,067
Committed	-	3,078,649	264,537	-	1,572,549	4,915,735
Assigned	-	-	-	-	1,795,192	1,795,192
Unassigned	5,471,381	-	-	-	(16,711)	5,454,670
Total fund balances	5,555,980	3,078,649	264,537	-	4,017,097	12,916,283
Total liabilities, deferred inflows of resources and fund balances	\$ 13,982,526	3,079,981	4,035,603	53,742	6,286,778	27,438,630

The notes to the financial statements are an integral part of this statement.

PRELIMINARY DRAFT
 FOR DISCUSSION PURPOSES ONLY

CITY OF DILLINGHAM, ALASKA

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2020

Total fund balances for governmental funds		\$	12,916,263
Total net position reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets, net of accumulated depreciation, consist of:			
Land and land improvements	\$	4,862,446	
Construction in progress		3,290,942	
Buildings		24,984,037	
Improvements other than buildings		37,476,903	
Machinery and equipment		11,774,756	
Total capital assets		<u>82,389,084</u>	
Less accumulated depreciation		<u>(33,581,815)</u>	
Total capital assets, net of accumulated depreciation			48,807,269
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. This is the amount of delinquent real property taxes and user receivables			
			431,707
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. These liabilities consist of:			
General obligation bonds	\$	(10,435,673)	
Unamortized bond premium		(1,448,144)	
Capital leases		(774,154)	
Accrued leave		(221,121)	
Landfill closure costs		<u>(535,488)</u>	
Total long-term liabilities			(13,414,580)
Proportionate share of the collective net pension liability:			
PERS			(4,767,407)
Proportionate share of the collective OPEB asset:			
PERS			49,522
Deferred inflows and outflows of resources are the results of timing differences in the actuarial report.			
Pension related assets in the current fiscal year are presented as deferred outflows of resources:			
PERS			881,414
Pension related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS			<u>(528,412)</u>
Total net position of governmental activities		\$	<u>44,375,776</u>

The notes to the financial statements are an integral part of this statement.

CITY OF DILLINGHAM, ALASKA

Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds

Year Ended June 30, 2020

	General Fund	Roads Capital Project Fund	Planning Capital Project Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Intergovernmental:						
Federal sources	\$ 478,044	-	-	-	891,098	1,369,142
State of Alaska	1,256,022	-	-	359,797	735,356	2,351,175
Local sources:						
Taxes	6,687,010	-	-	-	-	6,687,010
Local assistance	-	-	-	-	100,645	100,645
Charges for services	835,550	-	-	-	1,837,797	2,673,347
Licenses and permits	22,600	-	-	-	-	22,600
Fines and forfeitures	18,832	-	-	-	-	18,832
Lease and rental income	40,728	-	-	-	56,150	96,878
Asset forfeiture	-	-	-	-	11,574	11,574
Investment income	83,190	-	35,603	-	34,026	152,819
Donations	-	-	-	-	2,016	2,016
Other	65,870	-	20,783	-	418,685	505,338
Total revenues	9,487,846	-	56,386	359,797	4,087,347	13,991,376
Expenditures:						
Current:						
General government	1,468,339	-	-	-	-	1,468,339
Public safety	2,438,705	-	-	-	572,767	3,011,472
Public works	1,228,573	-	-	-	-	1,228,573
Community services	105,119	-	-	-	117,777	222,896
Water and sewer	-	-	-	-	460,403	460,403
Landfill	-	-	-	-	668,741	668,741
Dock	-	-	-	-	610,363	610,363
Boat harbor	-	-	-	-	263,863	263,863
Senior citizen center	-	-	-	-	317,804	317,804
Education - contribution to School District	1,300,000	-	-	-	-	1,300,000
Debt service:						
Principal	-	-	-	815,000	-	815,000
Interest	-	-	-	523,817	-	523,817
Capital outlay	-	161,645	309,132	-	1,221,516	1,692,293
Total expenditures	6,540,736	161,645	309,132	1,338,817	4,233,234	12,583,564
Excess (deficiency) of revenues over expenditures	2,947,110	(161,645)	(252,746)	(979,020)	(145,887)	1,407,812
Other financing sources (uses):						
Transfers in	-	-	211,853	979,020	731,612	1,922,485
Transfers out	(1,718,427)	-	-	-	(204,058)	(1,922,485)
Net other financing sources (uses)	(1,718,427)	-	211,853	979,020	527,554	-
Net change in fund balances	1,228,683	(161,645)	(40,893)	-	381,667	1,407,812
Fund balances at beginning of year	4,327,297	3,240,294	305,430	-	3,635,430	11,508,451
Fund balances at end of year	\$ 5,555,980	3,078,649	264,537	-	4,017,097	12,916,263

The notes to the financial statements are an integral part of this statement.

CITY OF DILLINGHAM, ALASKA

Reconciliation of Governmental Funds Balance Sheet
to Statement of Activities

Year Ended June 30, 2020

Net change in fund balances - total governmental funds	\$	1,400,764	
The change in net position reported for governmental activities in the Statement of Activities is different because:			
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Change in unfunded pension liabilities and assets		1,151,040	
Changes in deferred inflows and outflows of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability.			
			(1,212)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay	\$	1,796,686	
Depreciation expense		<u>(2,421,339)</u>	(624,653)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of activities, a gain or loss is reported for each disposal. The net affect of transactions involving capital assets is to decrease net position.			
			(4,669)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This is the amount of the increase in delinquent real property taxes and dock receivable.			
			(86,409)
The change in the estimated future landfill closure costs does not require the use of current financial resources and therefore is not reported as expenditures in governmental funds.			
			(104,206)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.			
Issuance of debt	\$	(35,673)	
Principal paid on bonds		815,000	
Payments on capital leases		134,098	
Amortized bond premium		<u>156,310</u>	1,069,735
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the amount of the decrease in accrued leave.			
			<u>(35,597)</u>
Change in net position of governmental activities	\$		<u><u>2,764,793</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF DILLINGHAM, ALASKA

General Fund

Statement of Original and Final Budget to Actual Amounts

Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental:				
Federal sources	\$ 450,000	466,164	478,044	11,880
State of Alaska	702,767	1,133,763	1,256,022	122,259
Bristol Bay Housing Authority	-	2,000	-	(2,000)
Local sources:				
Taxes	6,072,000	6,195,000	6,687,010	492,010
Charges for services	912,911	871,577	835,550	(36,027)
Licenses and permits	-	20,100	22,600	2,500
Fines and forfeitures	-	12,000	18,832	6,832
Lease and rental income	43,000	46,500	40,728	(5,772)
Investment income	10,000	10,000	83,190	73,190
Other	22,600	48,600	65,870	17,270
Total revenues	8,213,278	8,805,704	9,487,846	682,142
Expenditures:				
Current:				
General government	1,710,799	1,604,692	1,468,339	136,353
Public safety	2,659,282	2,861,880	2,438,705	423,175
Public works	1,343,953	1,216,073	1,228,573	(12,500)
Community services	117,685	114,425	105,119	9,306
Education	1,300,000	1,300,000	1,300,000	-
Total expenditures	7,131,719	7,097,070	6,540,736	556,334
Excess of revenues over expenditures	1,081,559	1,708,634	2,947,110	1,238,476
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(1,463,299)	(1,467,299)	(1,718,427)	(251,128)
Total net other financing (uses)	(1,463,299)	(1,467,299)	(1,718,427)	(251,128)
Net change in fund balance	\$ (381,740)	241,335	1,228,683	987,348
Fund balance at beginning of year, as restated			4,327,297	
Fund balance at end of year			\$ 5,555,980	

The notes to the financial statements are an integral part of this statement.

Notes to Basic Financial Statements

June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**A. Reporting Entity**

The City of Dillingham, Alaska (the City) was incorporated in 1972 as a first class city and operates under a Council-Manager form of government. The City provides a variety of services including water, sewer, dock and port facilities, landfill, police and fire protection, street maintenance, services for senior citizens and general administrative services.

As required by generally accepted accounting principles, these financial statements present City of Dillingham, Alaska (the primary government) and its component unit, Dillingham City School District. The School District is included in the City's reporting entity because of the significance of its operational or financial relationships with the City.

The component unit column in the basic financial statements includes the financial data of the School District. It is discretely presented in a separate column to emphasize that it is legally separate from the City. Dillingham City School District is responsible for elementary and secondary education within the City. The members of the School Board are elected by the voters; however, the School District is fiscally dependent upon the City because the City Council approves the total annual budget of the School District, levies the necessary taxes, and approves the issuance of bonds for school projects.

Complete financial statements of the component unit can be obtained from the administrative office of the Dillingham City School District at P.O. Box 170, Dillingham, Alaska, 99576-0170.

B. Government-Wide and Fund Financial Statements

The Government-Wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the City and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The City does not presently have any business-type activities. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods or services provided by a given function or department and 2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or department. Other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Notes to Basic Financial Statements, Continued

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers all revenues, except reimbursement grants, to be available if they are collected within 60 days after year end. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only to the extent they have matured.

Property taxes, sales taxes, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when received by the government.

The City reports the following major governmental funds:

The *General Fund* is the primary operating fund of the City. It accounts for all financial resources of the City, except those reported to be accounted for in another fund.

The *Roads Capital Project Fund* accounts for the capital grants association with projects to improve roads that was funded by Series One & Two 2019 Bond.

The *Planning Capital Project Fund* accounts for capital grants associated with general planning projects.

The *Debt Service Fund* accounts for the accumulation of monies for payments of the General Obligation School Bonds. Servicing of this debt requires various annual and semi-annual payments of principal and interest. Financing is provided by the State of Alaska debt reimbursement program, and transfers, determined annually by budget from the General Fund.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. In addition, general revenues include all taxes, investment income, and State of Alaska entitlement revenues.

Notes to Basic Financial Statements, Continued

D. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized.

Property, plant, and equipment of the City is depreciated using the straight line method over the following estimated useful lives:

Buildings and improvements	15-75 years
Infrastructure	10-50 years
Machinery and equipment	5-40 years

E. Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types recognize principal and interest payments made during the current period. The face amount of the debt issued plus any bond premium, are reported as other financing sources.

F. Property Taxes

Property taxes are levied as of July 1 on property values assessed as of January 1. The tax levy is payable in two installments due on the first business day of November, and the first business day of December. The taxes are considered past due after the respective tax billing due date at which time the applicable property is subject to lien and penalties and interest are assessed on the total tax liability.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Notes to Basic Financial Statements, Continued

H. Grants and Other Intergovernmental Revenues

In applying the measurable and available concepts to grants and intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one; monies must be expended on the specific purpose or project before any amounts are considered "earned"; therefore, revenues are recognized based upon expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the measurable and available criteria are met.

I. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of the Fund Financial Statements and are eliminated in the preparation of the Government-Wide Financial Statements.

J. Compensated Absences

The City allows employees to accumulate earned but unused vacation benefits. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental fund financial statements only if they have matured (e.g. the employee has terminated employment).

K. Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of fund balances comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the City Council – the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the City removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Notes to Basic Financial Statements, Continued

Assigned fund balance – This classification reflects the amounts constrained by the City’s “Intent” to be used for specific purposes, but are neither restricted nor committed. The City Council and City Manager have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use externally restricted resources first then unrestricted resources – committed, assigned, and unassigned – in order as needed.

The City’s Special Revenue Funds are used to account for public safety, community services, water and sewer, landfill, dock, boat harbor and the senior citizen center.

L. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding borrowings, if any, used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through external restrictions imposed by creditors, grantor or laws or regulations of other governments.

M. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds. However, it is the City’s policy to cancel any outstanding purchase orders at June 30, and issue new ones in the new fiscal year.

N. Unearned Grant Revenue

Amounts received from grantor agencies, which are restricted as to use and have not been expended for the intended use are shown as unearned revenue.

O. Pension and Other Post Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities, assets, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the fiduciary net position of the Public Employees’ Retirement System (PERS) and additions to/from PERS’s fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

Notes to Basic Financial Statements, Continued

P. Comparative Data

Comparative data for the prior year have been presented in some of the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. In addition, certain amounts from the prior year have been reclassified to conform with the current year's presentation.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**Budgetary Information**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds except the Permanent Fund, the Local Services, Asset Forfeiture and Dillingham Police Department Reward Special Revenue Funds, and capital project funds, which adopt project-length budgets. All annual appropriations lapse at the fiscal year-end.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to June 30, the budget is legally enacted through passage of an ordinance.
4. The City Manager is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.
5. Budgeted amounts are as originally adopted or as amended by the City Council through ordinances.
6. Budgetary control is at the department level for the General Fund and at the fund level for Special Revenue Funds.

Excess of expenditures over appropriation were as follows:

Special Revenue Funds:	
Dock	\$ (1,839)
Boat harbor	\$ (44,905)
Senior citizen center	\$ (1,132)
Library	\$ (5,929)

Excess of expenditures over appropriations were funded through operating transfers or available fund balance.

III. CASH AND INVESTMENTS

The City of Dillingham, Alaska utilizes a central bank account that is available for use by all funds. Each fund's portion of the account is displayed on the balance sheet as "cash and investments" or included in "due from/due to other funds."

Notes to Basic Financial Statements, Continued

A. Reconciliation of Deposit and Investment Balances

The following is a reconciliation of the City's deposit and investment balances to the financial statements as of June 30, 2020.

Cash and cash equivalents	12,806,305	Cash and investments	\$ 12,399,215
Investments	-	Restricted cash and investments	407,090
	<u>\$ 12,806,305</u>		<u>\$ 12,806,305</u>

B. Investment Policy

The City's investment policy authorizes investments in:

1. Obligations of, or obligations insured or guaranteed by the United States of an agency or instrumentality of the United States.
2. Certificates of deposit, repurchase agreements, bankers acceptances and other similar obligations or a bank domiciled in the United States that has an outstanding debt rated at least "A" or its equivalent, by a nationally recognized rating service.
3. General obligations of a municipality within the United States, if the obligations are rated at least "A" by at least two nationally recognized rating services.
4. Mutual funds that consist of similar investments as listed above.
5. Money market and other cash equivalent investments (such as the Alaska Municipal League Investment Pool), with a maturity date of one year or less after date of investment, and that are of similar quality to the investments listed above.

C. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. All of the investments in the U.S. government agencies are rated AAA by Moody's Investors Service and Municipal Bonds are rated AAA.

Custodial Credit Risk

The City maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. In addition, the City maintains a collateralization agreement with a financial institution. At June 30, 2019 the City's cash deposits were fully insured.

For an investment, this is a risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments held by the City are protected by the Securities Investor Protection Corporation (SIPC) up to \$500,000 per customer per financial institution.

Notes to Basic Financial Statements, Continued

D. Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities.

IV. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 follows:

Governmental Activities	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets not being depreciated:				
Land and land improvements	\$ 4,862,446	-	-	4,862,446
Construction in progress	1,644,967	1,705,519	59,544	3,290,942
Total assets not being depreciated	<u>6,507,413</u>	<u>1,705,519</u>	<u>59,544</u>	<u>8,153,388</u>
Capital assets being depreciated:				
Buildings	24,984,037	-	-	24,984,037
Improvements other than buildings	37,422,029	54,874	-	37,476,903
Machinery and equipment	11,834,657	91,167	151,068	11,774,756
Total capital assets being depreciated	<u>72,240,723</u>	<u>146,041</u>	<u>151,068</u>	<u>74,235,696</u>
Less accumulated depreciated for:				
Buildings	10,062,376	684,204	-	10,746,580
Improvements other than buildings	15,604,837	1,173,187	-	16,778,024
Machinery and equipment	5,644,332	563,948	151,068	6,057,212
Total accumulated depreciated	<u>31,311,545</u>	<u>2,421,339</u>	<u>151,068</u>	<u>33,581,816</u>
Total capital assets being depreciated, net	<u>42,929,178</u>	<u>(2,275,298)</u>	<u>-</u>	<u>40,653,881</u>
Governmental activity capital assets, net	<u>\$ 49,436,591</u>	<u>(569,779)</u>	<u>59,544</u>	<u>48,807,269</u>

Notes to Basic Financial Statements, Continued

Depreciation expense was charged to the functions as follows:

General government	\$ 69,920
Public safety	131,231
Public works	147,933
Community services	6,043
Water and sewer	720,028
Landfill	196,002
Dock	334,758
Harbor	226,490
Senior citizen center	25,010
Education	<u>563,924</u>
Total depreciation expense	\$ <u>2,421,339</u>

V. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A schedule of interfund balances and transfers for the year ended June 30, 2020 is as follows:

Receivable Fund	Payable Fund	Amount
Roads Capital Project Fund	General Fund	\$ 3,079,981
General Fund	Planning Capital Project Fund	3,732,623
Debt Service Fund	General Fund	53,742
Other Governmental Funds	General Fund	754,247
General Fund	Other Governmental Funds	<u>4,811,509</u>
Total		\$ <u>12,432,102</u>

Transfers in

	General Fund	Planning CPF	Debt Service Fund	Other Governmental Funds	Total
Transfers out:					
General Fund	\$ -	7,795	979,020	731,612	1,718,427
Planning CPF	-	-	-	-	-
Other Governmental Funds	-	<u>204,058</u>	-	-	<u>204,058</u>
Total	<u>\$ -</u>	<u>211,853</u>	<u>979,020</u>	<u>731,612</u>	<u>1,922,485</u>

Notes to Basic Financial Statements, Continued

VI. LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Due Within One Year
\$3,475,000 Series One & Two General Obligation School Installments of \$105,000 to \$265,000, plus interest at 5.0% through May 1, 2039	\$ 3,475,000	-	105,000	3,370,000	115,000
\$8,425,000 2016 Series Three & Four General Obligation School Bonds, due in annual installments of \$685,000 to \$1,035,000 plus Interest at 4.0% to 5.0% through December 1, 2027	7,740,000	-	710,000	7,030,000	740,000
\$140,640 283081 Landfill Clean Water Loan, annual installment payments begin 1 year after final disbursement, Interest 0.5% finance charge, 1% interest	-	35,673	-	35,673	-
Bond premium	1,604,454	-	156,310	1,448,144	156,310
Public safety vehicle lease (2017)	30,373	-	14,783	15,590	15,590
Public safety vehicle lease (2019)	29,262	-	6,571	22,691	7,044
Dock crane	848,617	-	112,744	735,873	115,461
Accrued leave	185,524	220,284	184,687	221,121	221,121
Estimated landfill closure costs	431,282	104,206	-	535,488	-
Net pension and OPEB liabilities	5,868,925	-	1,151,040	4,717,885	-
Total Long-Term Debt	<u>20,213,437</u>	<u>360,163</u>	<u>2,441,135</u>	<u>18,132,465</u>	<u>1,370,526</u>

Other long-term liabilities such as accrued leave are generally liquidated by the General Fund and bond premiums are amortized over term of the bond.

Notes to Basic Financial Statements, Continued

The annual requirements to amortize the general obligation bonds outstanding at June 30, 2020 are as follows:

Year Ending June 30,	General Obligation Bonds		
	Principal	Interest	Total
2021	\$ 855,000	490,050	1,345,050
2022	895,000	454,000	1,349,000
2023	930,000	412,250	1,342,250
2024	975,000	364,750	1,339,750
2025	1,020,000	315,000	1,355,000
2026-2030	3,745,000	1,049,625	4,794,625
2031-2035	995,000	447,750	1,442,750
2036-3039	985,000	186,250	1,171,250
Total	\$ 10,400,000	3,719,675	14,119,675

In November 2016, the City issued \$8,425,000 Series Three and Four General Obligation Bonds with an average interest rate of 4.82% to advance refund \$9,190,000 of outstanding 2008 Series One bonds. The bonds were issued at a premium of \$1,383,708. The net proceeds of \$9,734,429 (after payment of \$74,279 in issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2008 Series One bonds. As a result, the 2008 Series One bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements. As of June 30, 2020, the amount of defeased debt still outstanding was \$7,660,000.

The City advance refunded the 2008 Series One bonds to reduce its total debt service payments over the next 10 years by \$1,151,482, and to obtain an economic gain (difference of the present value of the debt service payments on the old and new debt) of \$940,934.

Series Three and Four's bond premium is amortized over the life of the bond. \$125,792 is amortized each year through December 1, 2027.

On May 2, 2019, the City issued \$3,475,000 Series One and Two General Obligation Bonds with an interest rate of 5% to advance refund \$3,475,000 outstanding 2019 Series One and Two bonds. The bonds were issued at a premium of \$598,122. The net proceeds of \$4,073,122 (after payment of \$35,749 in issuance costs) were used to purchase U.S. government securities.

Series One and Two's bond premium is amortized over the life of the bond. \$30,518 is amortized each year through December 1, 2039.

Notes to Basic Financial Statements, Continued

VII. CAPITAL LEASES

The City has entered into lease agreements as lessee for financing the acquisition of a grader, a streets vehicle, a vehicle for animal control, six vehicles for general public safety and a dock crane. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments. The following is a summary of the assets acquired with the capital leases that have an outstanding balance as of June 30, 2020:

	<u>Public Works</u>	<u>Public Safety</u>	<u>Dock</u>	<u>Total</u>
Machinery and equipment	\$ 378,251	281,407	1,497,000	2,156,658
Less accumulated depreciation	<u>(335,877)</u>	<u>(158,608)</u>	<u>(199,600)</u>	<u>(694,085)</u>
Carrying value	<u>\$ 42,374</u>	<u>122,799</u>	<u>1,297,400</u>	<u>1,462,573</u>

The following is a schedule of future minimum lease payments under these capital leases and the present value of the net minimum lease payments at June 30, 2020:

<u>Year Ending June 30,</u>	<u>General Fund</u>
2021	\$ 138,095
2022	141,874
2023	141,874
2024	133,196
2025	133,196
2026-2028	<u>153,413</u>
Total minimum lease payments	841,647
Less interest portion	<u>(67,494)</u>
Present value of future minimum lease payments	774,154
Less current portion	<u>(138,095)</u>
Total	<u>\$ 636,059</u>

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Notes to Basic Financial Statements, Continued

VIII. FUND BALANCES

Fund balances at June 30, 2020, reported in the City's individual major funds and other governmental funds in the aggregate on the governmental funds balance sheet is subject to the following constraints:

	General Fund	Roads Capital Project Fund	Planning Capital Project Fund	Other Governmental Fund	Total Governmental Fund
Nonspendable - prepaid	\$ 84,599	-	-	-	84,599
Restricted:					
Enhanced 911 service	-	-	-	268,809	268,809
Asset forfeiture	-	-	-	27,733	27,733
Local support	-	-	-	1,170	1,170
Reward	-	-	-	400	400
Mary Carlson Estate	-	-	-	367,955	367,955
Total restricted	-	-	-	666,067	666,607
Committed:					
Roads	-	3,078,649	-	-	3,078,649
Planning	-	-	264,537	-	264,537
Equipment replacement	-	-	-	68,327	68,327
Fire hall	-	-	-	787,325	787,325
Ambulance reserve	-	-	-	544,853	544,853
Landfill	-	-	-	172,044	172,044
Total committed	-	3,078,649	264,537	1,572,549	4,915,735
Assigned:					
Water and sewer	-	-	-	552,780	552,780
Dock	-	-	-	1,218,057	1,218,057
Boat harbor	-	-	-	13,256	13,256
Senior citizens center	-	-	-	11,099	11,099
Total assigned	-	-	-	1,795,192	1,795,192
Unassigned (deficits)	5,471,381	-	-	(16,711)	5,454,670
Total fund balances	5,555,980	3,078,649	264,537	4,017,097	12,916,263

The restricted funds in the Mary Carlson Permanent Fund are all expendable for repairs, maintenance, and improvements on the existing structure.

In the government-wide net investment in capital assets at June 30, 2020 is made up of the following:

Capital assets, net of accumulated depreciation	\$ 48,807,269
Less:	
Bonds payable	10,435,673
Bond premium	1,448,144
Capital leases	774,154
Net investment in capital assets	\$ 36,149,298

Notes to Basic Financial Statements, Continued

The Landfill, library, and school bonds have deficits of \$14,281, \$804, and \$1,626 respectively at year end. The deficits will be covered by a transfer from the General Fund in FY2021.

IX. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

State and federal laws and regulations require the City to place a final cover on its landfill site when it stops accepting waste and to perform monitoring after closure. Although closure and post-closure care costs will be paid only near or after the date the landfill stops accepting waste, accounting principles generally accepted in the United States of America require that the City record a portion of these closure and post-closure care costs as an operating expenditure in each period based on landfill capacity used during that period.

The current landfill has an estimated life of 50 years, with the installation of new more efficient incinerator equipment, resulting in the landfill lasting longer. Closure and post closure costs are estimated to be \$1,586,000. There is currently \$172,044 set aside in the Landfill Capital Project Fund. The City will recognize the remaining estimated cost of closure and post closure care cost based on a 50-year life.

X. Employee Retirement Systems and Plans

The City follows *Governmental Accounting Standards Board (GASB) Codification P20, Accounting for Pensions by State and Local Governmental Employees* and *GASB Codification P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the City participate in the State of Alaska Public Employees' Retirement System (PERS). In addition to the pension plan, PERS also administers other post-employment benefit (OPEB) plans.

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

Summary of Significant Accounting Policies. The financial statements for PERS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

Notes to Basic Financial Statements, Continued

PERS acts as the common investment and administrative agencies for the following multiple-employer plans:

Plan Name	Type of Plan
Defined Benefit Pension Plan (DB)	Cost-sharing, Defined Benefit Pension
Defined Contribution Pension Plan (DC)	Defined Contribution Pension
Defined Benefit Other Postemployment Benefits (OPEB):	
Occupational Death and Disability Plan	Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Defined Benefit OPEB
Retiree Medical Plan	Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Cost-sharing, Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)*Occupational Death and Disability Plan (ODD)*

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2020 the employer contribution rate is 0.72% for peace officers/firefighters and 0.26% for all others.

Membership in the plan consisted of the following at June 30, 2019 (latest available report):

Membership	PERS
Active plan members	22,311
Participating employers	154

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2019 (latest available information) employer contributions were 4.88% of annual payroll. Membership in the plan consisted of the following at June 30, 2019 (latest report available):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	36,059
Inactive plan members entitled to but not yet receiving benefits	7,361
Inactive plan members not entitled to benefits	10,808
Active plan members	12,316
Total plan membership	<u>66,544</u>

Notes to Basic Financial Statements, Continued

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2020 employer contributions were 1.32%. Membership in the plan consists of the following at June 30, 2019 (latest available report):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	34
Inactive plan members entitled to but not yet receiving benefits	1,412
Inactive plan members not entitled to benefits	13,248
Active plan members	22,311
Total plan membership	37,005

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the plan. Membership in the plan consists of the following at June 30, 2019 (latest available report):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	40
Inactive plan members entitled to but not yet receiving benefits	1,412
Inactive plan members not entitled to benefits	13,248
Active plan members	22,311
Total plan membership	37,011

Investments

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual weighted rate of return, net of investment expense, for the year ended June 30, 2019 (latest available report) for the DB Plan for PERS is 5.88%, for the ARHCT plan is 6.03%, for the ODD Plan is 6.22%, and for the RMP is 6.21%.

Notes to Basic Financial Statements, Continued

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS plan:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	8.16%
Global Equity (non-U.S.)	7.51%
Intermediate Treasuries	1.58%
Opportunistic	3.96%
Real Assets	4.76%
Private Equity	11.39%
Cash Equivalents	0.83%

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.38%, which represents a decrease of 0.62% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 2.79% as of June 30, 2019.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS participating wages, including those wages attributable to employees in the defined benefit plan.

Notes to Basic Financial Statements, Continued

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate: This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.38% discount rate.

Employer Contribution rates for the year ended June 30, 2020 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	15.72%	23.73%	6.62%
OPEB	6.28%	4.89%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>28.62%</u>	<u>6.62%</u>

Termination Costs: If the City decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular City function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The City must pay to have a termination study completed. The purpose of the study is to calculate the City's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The City must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS Administrator. For fiscal year 2020 the past service rate for PERS is 17.44%.

Notes to Basic Financial Statements, Continued

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2019 (latest available) were determined by an actuarial valuation as of June 30, 2018 which was rolled forward to the measurement date June 30, 2019. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017.

Investment return / discount rate	7.38% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 2.5% per year Productivity – 0.25% per year
Payroll growth	2.75% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually.
Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.
Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.

Notes to Basic Financial Statements, Continued

Healthcare cost trend rates	Pre-65 medical: 7.5% grading down to 4.5%
	Post-65 medical: 5.5% grading down to 4.5%
	Prescription drugs: 8.5% grading down to 4.5%
	EGWP: 8.5% grading down to 4.5%.

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Based on recent experience, the healthcare cost trend assumptions were updated.
2. Per capita claims costs were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect a Cadillac Tax load.

The changes of assumptions from the latest experience study created substantial deferred outflows of resources attributable to the City, as well as an OPEB benefit recognized by the City for the State's proportionate share of OPEB plan expense attributable to the City. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the City creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

Alaska Public Employee Retirement System (PERS) – Defined Benefit Plan (DB)

Plan Description. The City participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: <http://doa.alaska.gov/dr/pers>.

Pension Benefits. All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 154 employers participating in PERS defined benefit plan, including the State of Alaska and 153 political subdivisions and public organizations.

Notes to Basic Financial Statements, Continued

The DB Plan's membership consisted of the following at June 30, 2019 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,059
Inactive plan members entitled to but not receiving benefits	7,361
Inactive members not entitled to benefits	10,808
Active plan members	<u>12,316</u>
Total DB plan membership	<u>66,544</u>

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006, and who have not reached age 60 may elect to pay for major medical benefits.

Post Retirement Pension Adjustments. Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Funding Policy. In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded "on-behalf" contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

Salary Floor. During the 25th legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

Notes to Basic Financial Statements, Continued

Employee Contribution Rate. The City's PERS active members are required to contribute 7.5% of their annual covered salary for peace officers/firefighters and 6.75% for all others.

Employer contributions for the year ended June 30, 2020, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	313,063	163,954	477,017

Public Employees Retirement Plans

For the year ended June 30, 2020 the State of Alaska contributed \$212,830 (100% pension cost) on-behalf of the City, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2019 to a total of (\$71,294), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2020, the City reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the City. The amount recognized by the City as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the City were as follows:

Defined Benefit:		Pension
City's proportionate share of the net pension liability	\$	4,599,123
State's proportionate share of the net pension liability		1,826,842
Total	\$	6,452,965
		OPEB
City's proportionate share of the ARHCT OPEB liability	\$	124,464
State's proportionate share of the ARHCT OPEB liability		49,429
Total	\$	173,893
City's proportionate share of the ODD OPEB liability (asset)	\$	(49,522)
City's proportionate share of the RMP OPEB liability	\$	43,820
Total City's share of net pension and OPEB liabilities and assets	\$	4,717,885

The net pension and OPEB liabilities and assets were measured as of June 30, 2019, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The City's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2021 through FY2039, as determined by projections based on the June 30, 2019 valuation.

Notes to Basic Financial Statements, Continued

The City's proportionate share and changes in the pension and OPEB liabilities and assets were as follows:

	June 30, 2019 Measurement	June 30, 2020 Measurement	Change
Pension	0.0981%	0.0840%	(0.0141)%
OPEB:			
ARHCT	0.0981%	0.0839%	(0.0142)%
ODD	0.1899%	0.2043%	(0.0144)%
RMP	0.1899%	0.1832%	(0.0067)%

Based on the measurement date of June 30, 2019, the City recognized pension and OPEB expense of \$445,959 and \$(1,165,609), respectively, for the year ended June 30, 2020. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(68,085)
Changes of assumptions	140,805	-
Net difference between projected and actual earnings on pension plan investments	65,942	-
Changes in proportion and differences between City contributions and proportionate share of contributions	-	(238,111)
City contributions subsequent to the measurement date	313,063	-
Total	\$ <u>519,810</u>	<u>(306,196)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(83,637)
Changes of assumptions	165,162	-
Net difference between projected and actual earnings on OPEB plan investments	-	(54,502)
Changes in proportion and differences between City contributions and proportionate share of contributions	8,860	(60,182)
City contributions subsequent to the measurement date	125,050	-
Total	\$ <u>299,072</u>	<u>(198,321)</u>

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(15,440)
Changes of assumptions	-	(947)
Net difference between projected and actual earnings on OPEB plan investments	-	(327)
Changes in proportion and differences between City contributions and proportionate share of contributions	2,419	(1,687)
City contributions subsequent to the measurement date	8,161	-
Total	\$ <u>10,580</u>	<u>(18,401)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(3,246)
Changes of assumptions	21,210	-
Net difference between projected and actual earnings on OPEB plan investments	-	(484)
Changes in proportion and differences between City contributions and proportionate share of contributions	-	(1,764)
City contributions subsequent to the measurement date	30,742	-
Total	\$ <u>51,952</u>	<u>(5,494)</u>

\$313,063 and \$163,954 are reported as deferred outflows of resources related to pension and OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2020, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2020	\$ (92,225)	(12,161)	(2,500)	1,561
2021	(48,686)	(42,363)	(2,500)	1,561
2022	18,709	13,112	(2,047)	2,722
2023	22,752	17,112	(2,038)	2,701
2024	-	-	(2,189)	2,257
Thereafter	-	-	(4,709)	4,914
Total	\$ <u>(99,450)</u>	<u>(24,300)</u>	<u>(15,983)</u>	<u>15,716</u>

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2020, the City recognized (\$426,974) and (\$75,264) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability (asset)	\$ 6,070,035	4,599,123	3,367,282
Net OPEB ARHCT liability (asset)	\$ 1,001,158	124,464	(596,712)
Net OPEB ODD liability (asset)	\$ (46,975)	(49,522)	(51,581)
Net OPEB RMP liability	\$ 110,060	43,820	(6,050)

Sensitivity of the City's proportionate share of the Net OPEB liability and assets to changes in the healthcare cost trend rates. The following present the City's proportionate share of the net OPEB liability (asset), as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (681,059)	124,464	1,107,506
Net OPEB ODD liability (asset)	\$ N/A	(49,522)	N/A
Net OPEB RMP liability (asset)	\$ (13,477)	43,820	122,253

Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. City's and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.32% for the retiree medical plan (DB), 0.26% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

Notes to Basic Financial Statements, Continued

The City contributed \$198,010 for the year ended June 30, 2020, which included forfeitures of \$133,283 which have been applied as employer contributions.

XI. DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years up to legal limits. No contributions are made by the City. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All assets and income of the Plan must be held in trust for the exclusive benefit of participants and their beneficiaries.

XII. RISK MANAGEMENT

The City faces a considerable number of risks of loss, including: (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) workers' compensation; i.e., employee injuries, and (f) medical insurance costs of employees. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for employee medical costs.

The City participates in the Alaska Municipal League Joint Insurance Association (AML/JIA) which provides insurance coverage for property and contents damage, torts, general and automobile liability and workers' compensation. The AML/JIA is a public entity risk pool organized to share risks among its members. The Association's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. Such supplemental contributions shall be based upon each members' annual deposit contribution in comparison to the aggregate annual deposit contributions of all members. The Association made no supplemental assessments during the year ended June 30, 2020.

The City has no coverage for potential losses from environmental damages. Coverage limits and the deductibles on the policies have stayed relatively constant for the past few years.

XIII. CONDUIT DEBT

On May 19, 2005, the City Council authorized the issuance of nonrecourse revenue refunding bonds in a principal amount not to exceed \$1,300,000 to refinance previously issued nonrecourse revenue bonds on behalf of Bristol Bay Native Association. The outstanding balance at June 30, 2020 was \$104,810. These bonds do not constitute a general obligation debt or pledge of the full faith and credit of the City. Accordingly, the bonds and related assets are not reflected in the accompanying financial statements.

XIV. CONTINGENT LIABILITIES AND COMMITMENTS

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be nominal. In the normal course of its activities, the City is involved in various claims and pending litigation.

Notes to Basic Financial Statements, Continued

A notice of violation has been filed by the Alaska Department of Environmental Conservation alleging nine violations of the city's Alaska Pollutant Discharge Elimination permit for the Dillingham Lagoon. The City is investigating the alleged violation. The notice of violation initiates the enforcement process and the process is still in the early stages. It is difficult to evaluate the likelihood of an unfavorable outcome, including the amount or likelihood of fines.

XVI. SUBSEQUENT EVENTS

Management has evaluated subsequent events through Month XX, 2020, the date which the financial statements were available for issue, and one subsequent event was identified that was necessary to disclose for proper presentation of the financial statements as follows: Alaska Department of Environmental Conservation alleged nine violations of the City's Alaska Pollutant Discharge Elimination permit for the Dillingham Lagoon, however, we are unable to forecast the potential outcome, including the amount or likelihood of any fine.

XX. SUBSEQUENT ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 84 *Fiduciary Activities*. Effective for fiscal years beginning after December 15, 2019
- GASB 87 *Leases*. Effective for fiscal years beginning after June 15, 2021.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2020.
- GASB 90 *Majority equity interests*. Effective for fiscal years beginning after December 15, 2019.
- GASB 91 *Conduit Debt Obligations*. Effective for fiscal years beginning after December 15, 2021.
- GASB 92 *Omnibus 2020*. This Statement has multiple effective dates which vary by topic.
- GASB 93 *Replacement of Interbank Offered Rates*. Effective for fiscal years beginning after June 15, 2021.
- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. Effective immediately.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Effective for fiscal years beginning after June 15, 2021.

GASB Statements) No. 84, 90, 94 and 97 are not expected to have any significant impact on the financial statements of the City.

Notes to Basic Financial Statements, Continued

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures

GASB Statement No. 92, the objectives of this Statement are to enhance comparability and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 93, addresses the fact that some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 95 provides temporary relief to governments in light of the COVID-19 pandemic. The effective dates of the following pronouncement are postponed by one year: GASB Statements No. 83, No. 84, No. 88, No. 89, No. 90, No. 91, No. 92, and No. 93. The effective date for GASB 87 has been postponed by 18 months.

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DILLINGHAM, ALASKA

Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)

Public Employees' Retirement System (PERS)

June 30, 2020

Year	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0605%	\$ 2,822,639	\$ 2,767,785	\$ 5,590,424	\$ 5,590,424	50%	62.37%
2016	0.0992%	\$ 4,808,667	\$ 1,289,971	\$ 6,098,638	\$ 3,784,496	127%	63.96%
2017	0.1039%	\$ 5,808,346	\$ 734,198	\$ 6,542,544	\$ 3,933,622	148%	59.55%
2018	0.0947%	\$ 4,893,666	\$ 1,824,011	\$ 6,717,677	\$ 4,060,508	121%	63.37%
2019	0.0981%	\$ 4,874,641	\$ 1,413,866	\$ 6,288,507	\$ 2,762,441	176%	65.19%
2020	0.0840%	\$ 4,599,123	\$ 1,826,842	\$ 6,425,965	\$ 3,101,332	148%	63.42%

Notes to Schedule:

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

PRELIMINARY DRAFT FOR DISCUSSION PURPOSES ONLY

CITY OF DILLINGHAM, ALASKA

Schedule of the City's Proportionate Share of the Net OPEB Liability (Asset)

Public Employees' Retirement System (PERS)

June 30, 2020

Year	City's Proportion of the Net OPEB Liability (Asset)	City's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	City's Covered Payroll	City's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0947%	\$ 799,564	\$ 297,822	\$ 1,097,386	\$ 4,060,508	19.69%	89.68%
2019	0.0981%	\$ 1,007,001	\$ 291,991	\$ 1,298,992	\$ 2,762,441	36.45%	88.12%
2020	0.0839%	\$ 124,464	\$ 49,429	\$ 173,893	\$ 3,101,332	4.01%	98.13%
Occupational Death and Disability (ODD):							
2018	0.2058%	\$ (29,197)	\$ -	\$ (29,197)	\$ 4,060,508	-0.72%	212.97%
2019	0.1899%	\$ (36,879)	\$ -	\$ (36,879)	\$ 2,762,441	-1.34%	270.62%
2020	0.2043%	\$ (49,522)	\$ -	\$ (49,522)	\$ 3,101,332	-1.60%	297.43%
Retiree Medical Plan (RMP):							
2018	0.2058%	\$ 10,731	\$ -	\$ 10,731	\$ 837,105	1.28%	93.98%
2019	0.1899%	\$ 24,162	\$ -	\$ 24,162	\$ 868,768	2.78%	88.71%
2020	0.1832%	\$ 43,820	\$ -	\$ 43,820	\$ 868,768	5.04%	83.17%

Notes to Schedule:

1. The plan measurement date is one year prior to fiscal year end for all years presented.
2. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

PRELIMINARY DRAFT FOR DISCUSSION PURPOSES ONLY

CITY OF DILLINGHAM, ALASKA
 Schedule of the City's Contributions (Pensions)
 Public Employees' Retirement System (PERS)
 June 30, 2020

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 240,625	\$ (240,625)	\$ -	\$ 3,784,496	6.36%
2016	\$ 253,526	\$ (253,526)	\$ -	\$ 3,933,622	6.45%
2017	\$ 286,868	\$ (286,868)	\$ -	\$ 4,060,508	7.06%
2018	\$ 308,901	\$ (308,901)	\$ -	\$ 2,762,441	11.18%
2019	\$ 338,963	\$ (339,298)	\$ (335)	\$ 3,101,332	10.93%
2020	\$ 313,126	\$ (313,063)	\$ 63	\$ 3,068,295	10.21%

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
7. Inflation: 2.5% per annum.
8. Salary increases: Ranges from 7.75% to 2.75% based on service for Peace Officers/Firefighters. Ranges from 6.75% to 2.75% based on age and service for all others.
9. Investment rate of return: 7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.5% and a real rate of return of 4.88%.
10. Retirement age: Retirement rates based upon the 2013-2017 actual experience.
11. Mortality: Mortality rates based upon the 2013-2017 actual experience.
12. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

CITY OF DILLINGHAM, ALASKA

Schedule of the City's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2020

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 88,064	\$ (88,064)	\$ -	\$ 2,762,441	3.19%
2019	\$ 122,031	\$ (122,031)	\$ -	\$ 3,101,332	3.93%
2020	\$ 125,049	\$ (125,049)	\$ -	\$ 3,068,295	4.08%
Occupational Death and Disability (ODD):					
2018	\$ 4,474	\$ (4,474)	\$ -	\$ 2,762,441	0.16%
2019	\$ 8,340	\$ (8,340)	\$ -	\$ 3,101,332	0.27%
2020	\$ 8,160	\$ (8,160)	\$ -	\$ 3,068,295	0.27%
Retiree Medical Plan (RMP):					
2018	\$ 22,136	\$ (22,136)	\$ -	\$ 868,768	2.55%
2019	\$ 21,495	\$ (21,495)	\$ -	\$ 868,768	2.47%
2020	\$ 30,744	\$ (30,744)	\$ -	\$ 900,041	3.42%

Notes to schedule

- Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
- Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry Age Normal - level percentage of payroll.
- Amortization method: Level dollar, closed.
- Amortization period: 25 years, as a level of percentage of payroll.
- Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
- Inflation: 2.5% per annum.
- Salary increases: Ranges from 7.75% to 2.75% based on service for Peace Officers/Firefighters. Ranges from 6.75% to 2.75% based on age and service for all others.
- Investment rate of return: 7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.5% and a real rate of return of 4.88%.
- Retirement age: Retirement rates based upon the 2013-2017 actual experience.
- Mortality: Mortality rates based upon the 2013-2017 actual experience.

12. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

CITY OF DILLINGHAM, ALASKA

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Revenues:				
Intergovernmental:				
State of Alaska	\$ 371,100	359,797	(11,303)	744,231
Investment income	45,000	-	(45,000)	-
Total revenues	<u>416,100</u>	<u>359,797</u>	<u>(56,303)</u>	<u>744,231</u>
Expenditures:				
Principal	815,000	815,000	-	685,000
Interest	526,817	523,817	3,000	378,450
Total expenditures	<u>1,341,817</u>	<u>1,338,817</u>	<u>3,000</u>	<u>1,063,450</u>
Excess (deficiency) of revenues over expenditures	(970,717)	(979,020)	(8,303)	(319,219)
Other financing sources:				
Transfer in	<u>922,717</u>	<u>979,020</u>	<u>56,303</u>	<u>319,219</u>
Net change in fund balance	\$ <u>(48,000)</u>	-	<u>48,000</u>	-
Fund balance at beginning of year		-		-
Fund balance at end of year		\$ <u>-</u>		<u>-</u>

ADDITIONAL SUPPLEMENTARY INFORMATION

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 in Fund Balances - Budget and Actual

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Revenues:				
Intergovernmental:				
Federal government:				
Payment in lieu of taxes	\$ 466,164	478,044	11,880	460,827
State of Alaska:				
Revenue sharing	108,732	109,587	855	119,903
Raw fish tax	772,264	772,264	-	443,905
Shared fisheries business tax	28,000	110,378	82,378	32,171
Electric and telephone co-op tax	65,000	65,065	65	66,176
PERS relief	125,267	169,779	44,512	144,088
Liquor licenses	4,500	-	(4,500)	4,600
Motor vehicle tax	30,000	28,949	(1,051)	47,915
Total State of Alaska	<u>1,133,763</u>	<u>1,256,022</u>	<u>122,259</u>	<u>858,758</u>
 Bristol Bay Housing Authority - payment in lieu of taxes	 <u>2,000</u>	 <u>-</u>	 <u>(2,000)</u>	 <u>-</u>
Local sources:				
Taxes:				
Sales taxes	2,800,000	3,185,617	385,617	3,144,646
Alcohol sales taxes	300,000	284,916	(15,084)	315,933
Transient lodging sales taxes	75,000	75,597	597	115,444
Real property taxes	2,100,000	2,128,634	28,634	2,025,921
Personal property taxes	520,000	531,021	11,021	494,088
Penalty and interest on property taxes	50,000	58,526	8,526	56,709
Penalty and interest on sales taxes	10,000	15,059	5,059	13,598
Gaming taxes	60,000	63,175	3,175	93,170
Tobacco tax	280,000	344,465	64,465	333,412
Total taxes	<u>\$ 6,195,000</u>	<u>6,687,010</u>	<u>492,010</u>	<u>6,592,921</u>

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 in Fund Balances - Budget and Actual, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Revenues, continued:				
Local sources, continued:				
Charges for services:				
Contract revenue	\$ 575,000	565,238	(9,762)	560,238
Commissary	5,000	2,566	(2,434)	4,037
Court deposits	10,000	4,516	(5,484)	6,514
Fines and fees	4,500	2,991	(1,509)	5,501
Administrative overhead charges	215,177	216,432	1,255	208,426
Platting and mapping fees	500	250	(250)	120
Ambulance fees	60,000	41,792	(18,208)	48,931
Other	1,400	1,765	365	6,912
Total charges for services	<u>871,577</u>	<u>835,550</u>	<u>(36,027)</u>	<u>840,679</u>
Licenses and permits:				
Animal licenses	1,200	1,205	5	1,195
Business licenses	16,500	20,300	3,800	21,324
Land use permits	950	420	(530)	760
Tobacco license	450	375	(75)	500
Marijuana license	1,000	300	(700)	1,300
Total licenses and permits	<u>20,100</u>	<u>22,600</u>	<u>2,500</u>	<u>25,079</u>
Fines and forfeitures:				
Title 47 fines	12,000	18,832	6,832	13,160
Lease and rental income	46,500	40,728	(5,772)	36,810
Investment income	10,000	83,190	73,190	85,145
Other revenues:				
DMV commission revenue	30,000	18,896	(11,104)	34,410
Equipment sales	-	-	-	992
Property sales	-	3,758	3,758	13,596
Donations and contributions	3,600	37,391	33,791	216
Miscellaneous	15,000	5,825	(9,175)	2,484
Total other revenues	<u>48,600</u>	<u>65,870</u>	<u>17,270</u>	<u>51,698</u>
Total revenues	<u>\$ 8,805,704</u>	<u>9,487,846</u>	<u>682,142</u>	<u>8,965,077</u>

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 in Fund Balances - Budget and Actual, continued

Years Ended June 30,

	2020		2019
	Budget	Actual	Variance
			Actual
Expenditures:			
General government:			
City council:			
Lobbying	\$ 24,000	24,000	-
Annexation project	-	980	(980)
Subscriptions and memberships	4,664	4,588	76
Travel	4,160	-	4,160
Training	1,000	330	670
Food	500	181	319
Supplies	200	77	123
Minor tools and equipment	300	23	277
Advertising	3,000	-	3,000
Contributions	500	-	500
Total city council	38,324	30,179	8,145
City clerk:			
Salaries	74,504	62,949	11,555
Employee benefits	38,325	43,119	(4,794)
Subscriptions and memberships	220	245	(25)
Travel	2,285	1,478	807
Training	1,650	775	875
Supplies	350	55	295
Elections	3,500	3,109	391
Codification	2,000	2,159	(159)
Total city clerk	122,834	113,889	8,945
City administration:			
Salaries	166,398	120,463	45,935
Overtime	2,000	1,515	485
Employee benefits	73,124	75,745	(2,621)
Recruiting	750	-	750
Contract labor	-	-	-
Advertising	500	1,130	(630)
Travel	4,430	6,167	(1,737)
Subscriptions and memberships	250	200	50
Supplies	500	2,092	(1,592)
Training	1,000	650	350
Total city administration	\$ 248,952	207,962	40,990

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Expenditures, continued:				
General government, continued				
Finance:				
Salaries	\$ 321,881	325,092	(3,211)	328,422
Overtime	2,700	2,079	621	1,829
Employee benefits	251,373	218,263	33,110	220,182
Appraisal	24,000	23,025	975	12,000
Contract labor	50,000	46,600	3,400	49,411
Advertising	1,000	-	1,000	165
Subscriptions and memberships	95	75	20	140
Travel	1,165	-	1,165	1,312
Training	300	-	300	-
Fianance	-	707	(707)	-
Bank charges	4,974	-	4,974	2,308
Supplies	2,000	3,345	(1,345)	2,956
Minor tools and equipment	1,500	833	667	383
Total finance	660,988	620,019	40,969	619,108
Legal	70,000	30,916	39,084	20,978
Insurance:				
General liability	47,000	47,293	(293)	35,846
Property	122,845	123,379	(534)	109,525
Automobile	35,000	35,184	(184)	34,310
Claim deductibles	5,000	-	5,000	94
Total insurance	209,845	205,856	3,989	179,775
Nondepartmental:				
Contract labor	2,000	1,985	15	2,485
Accounting services and audit	78,000	77,107	893	48,666
Advertising	600	416	184	-
Supplies	9,000	3,761	5,239	3,542
Postage	10,000	10,435	(435)	8,977
Food	500	-	500	-
Insurance	-	-	-	478
Vehicle maintenance	-	-	-	166
Computer support services	3,000	3,501	(501)	698
Equipment maintenance	-	32	(32)	448
Leased equipment	2,500	2,422	78	2,328
Total nondepartmental	\$ 105,600	99,659	5,941	67,788

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Expenditures, continued:				
General government, continued:				
Planning:				
Salaries	\$ 67,085	67,119	(34)	53,009
Employee benefits	53,309	49,809	3,500	44,761
Contract labor	15,000	14,364	636	11,690
Advertising	750	51	699	400
Travel	905	2,159	(1,254)	1,180
Training	400	320	80	-
Recording fees	200	44	156	-
Supplies	500	11,929	(11,429)	1,828
Building Rent	-	6,090	(6,090)	-
Electricity	-	340	(340)	-
Total planning	<u>138,149</u>	<u>152,225</u>	<u>(14,076)</u>	<u>112,868</u>
Foreclosed property:				
Contractual	-	-	-	1,080
Supplies	-	146	(146)	112
Foreclosure costs	2,000	4,556	(2,556)	-
Legal	8,000	2,932	5,068	8,114
Total foreclosed property	<u>10,000</u>	<u>7,634</u>	<u>2,366</u>	<u>9,306</u>
Total general government	<u>1,604,692</u>	<u>1,468,339</u>	<u>136,353</u>	<u>1,395,555</u>
Education -				
Contribution to school district	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>	<u>1,300,000</u>
Public safety:				
Police dispatch:				
Salaries	295,545	168,934	126,611	260,492
Overtime	39,477	54,827	(15,350)	56,432
Employee benefits	212,834	196,777	16,057	170,204
Travel	1,500	-	1,500	294
Telephone	500	558	(58)	490
APSIN contract	-	-	-	709
Supplies	-	192	(192)	-
Uniforms	400	217	183	116
Minor tools and equipment	900	2,449	(1,549)	1,000
Other expenditures	-	34,113	(34,113)	55,244
Total police dispatch	<u>\$ 551,156</u>	<u>458,067</u>	<u>93,089</u>	<u>544,981</u>

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Expenditures, continued:				
Public safety, continued:				
Police department:				
Salaries	\$ 458,353	284,747	173,606	427,498
Overtime	51,942	48,067	3,875	54,712
Employee benefits	269,577	243,012	26,565	251,070
Recruiting	2,000	-	2,000	3,749
Contract labor and towing	300	-	300	-
Travel and training	15,600	10,836	4,764	10,769
Supplies	300	382	(82)	269
Uniforms	2,000	2,255	(255)	1,994
Vehicle lease	34,100	25,091	9,009	32,336
Minor tools and equipment	9,000	4,228	4,772	7,076
Major equipment	5,000	-	5,000	2,960
Required inspections	8,000	1,600	6,400	800
Equipment maintenance	1,000	-	1,000	1,539
Total police department	857,172	620,218	236,954	794,772
Jail:				
Salaries	303,775	254,835	48,940	301,438
Overtime	22,856	51,538	(28,682)	26,850
Employee benefits	246,819	217,029	29,790	222,359
Insurance	8,100	10,945	(2,845)	7,681
Subscriptions and memberships	100	-	100	-
Travel	3,500	4,221	(721)	1,383
Supplies	9,000	5,053	3,947	6,030
Uniforms	800	1,471	(671)	692
Food	18,000	13,588	4,412	12,896
Minor tools and equipment	4,000	2,953	1,047	4,552
Electricity	12,000	12,770	(770)	10,173
Heating fuel	8,000	11,264	(3,264)	8,185
Water and sewer	4,700	4,656	44	4,656
Refuse collection	1,650	1,504	146	1,664
Equipment maintenance	500	36	464	-
Required inspections	800	400	400	400
Total jail	\$ 644,600	592,263	52,337	608,959

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Expenditures, continued:				
Public safety, continued:				
Department of motor vehicles:				
Salaries	\$ 30,406	25,611	4,795	30,298
Overtime salaries	-	42	(42)	-
Employee benefits	16,409	17,506	(1,097)	15,681
Subscriptions and memberships	30	70	(40)	15
Minor tools and equipment	750	462	288	713
Total department of motor vehicles	<u>47,595</u>	<u>43,691</u>	<u>3,904</u>	<u>46,707</u>
Fire department:				
Salaries	108,815	84,659	24,156	105,908
Overtime	964	2,716	(1,752)	263
Employee benefits	80,831	92,344	(11,513)	80,950
Insurance	500	676	(176)	512
Advertising	630	-	630	-
Subscriptions and memberships	800	380	420	-
Travel	3,000	362	2,638	-
Training	6,000	1,000	5,000	2,496
Office supplies	1,000	1,711	(711)	-
Supplies	-	185	(185)	-
Postage	150	214	(64)	177
EMS and fire supplies	7,000	7,977	(977)	5,661
Personal protective equipment	13,200	-	13,200	5,372
Public education	600	547	53	345
Ambulance billing	6,600	5,013	1,587	5,253
Gas, oil and grease	-	111	(111)	-
Minor tools and equipment	3,000	3,111	(111)	4,214
Fire department equipment replacement	6,600	342	6,258	7,800
Vehicle maintenance	-	-	-	205
Electricity	7,000	7,199	(199)	5,973
Heating fuel	16,000	23,886	(7,886)	17,245
Water and sewer	9,400	9,311	89	9,311
Refuse	1,500	1,472	28	1,536
Required inspections	1,200	1,566	(366)	2,268
Sample testing	150	-	150	80
Medical tests	-	-	-	12
Member recognition	3,500	2,620	880	2,428
Airport lease	650	625	25	625
Equipment maintenance	-	-	-	348
Total fire department	<u>\$ 279,090</u>	<u>248,027</u>	<u>31,063</u>	<u>258,982</u>

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual, continued

Years Ended June 30,	Budget	2020 Actual	Variance	2019 Actual
Expenditures, continued:				
Public safety, continued:				
Animal control:				
Salaries	\$ 56,212	55,608	604	54,490
Overtime	4,155	994	3,161	1,708
Employee benefits	35,475	34,051	1,424	36,688
Subscriptions and memberships	30	-	30	25
Supplies	600	444	156	421
Postage freight	-	100	(100)	-
Food items	400	-	400	-
Uniforms	325	153	172	-
Minor tools and equipment	760	127	633	323
Telephone and internet	-	-	-	-
Electricity	4,500	3,928	572	4,040
Heating fuel	4,000	4,220	(220)	2,451
Water and sewer	3,200	2,845	355	3,093
Total animal control	109,657	102,470	7,187	103,239
Information technology:				
Contractual professional	-	600	(600)	-
Telephone	28,700	34,363	(5,663)	28,468
Internet	15,800	18,664	(2,864)	15,829
Computer hardware	91,078	86,541	4,537	45,520
Computer software	39,000	39,480	(480)	10,508
Computer support services	39,312	56,946	(17,634)	53,249
Total information technology	\$ 213,890	236,594	(22,704)	153,574
Administration:				
Salaries	\$ 74,069	45,342	28,727	69,922
Employee benefits	45,376	47,339	(1,963)	45,479
Advertising	100	-	100	-
Insurance	7,875	10,641	(2,766)	7,681
Subscriptions and memberships	350	130	220	80
Travel	750	362	388	-
Training	-	-	-	60
Court processing	1,000	218	782	353
Supplies	1,500	2,745	(1,245)	1,585
Postage	1,300	-	1,300	1,394
Uniforms	250	-	250	241
Vehicle lease	-	-	-	-
Telephone	-	-	-	-
Internet	-	-	-	-
Electricity	12,000	12,770	(770)	10,173
Water and sewer	4,700	4,656	44	4,656
Heating fuel	7,000	11,264	(4,264)	8,185
Refuse collection	1,650	1,504	146	1,673
Required inspections	800	404	396	-
Total administration	158,720	137,375	21,345	151,482
Total public safety	2,861,880	2,438,705	423,175	2,662,696

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Expenditures, continued:				
Public works:				
Administration:				
Salaries	128,186	126,336	1,850	96,472
Overtime	700	86	614	66
Employee benefits	65,473	45,133	20,340	35,358
Subscriptions and memberships	500	-	500	-
Advertising	1,000	934	66	784
Recruiting	-	5,000	(5,000)	-
Travel	-	-	-	2,617
Supplies	400	932	(532)	427
Minor tools and equipment	400	1,223	(823)	-
Leased equipment	295	334	(39)	-
Computer software	-	7,341	(7,341)	-
Equipment maintenance	300	-	300	311
Total administration	\$ 197,254	187,319	9,935	136,035
Building and grounds maintenance:				
Salaries	\$ 93,138	90,082	3,056	83,843
Overtime	6,000	3,656	2,344	5,600
Employee benefits	94,216	84,861	9,355	80,360
Contract labor	2,000	-	2,000	213
Travel	-	-	-	414
Supplies	2,000	623	1,377	798
Safety equipment	1,000	475	525	163
Minor tools and equipment	2,000	2,664	(664)	2,677
Electricity	12,000	11,166	834	9,457
Heating fuel	14,000	28,149	(14,149)	22,523
Water and sewer	2,000	1,943	57	1,943
Janitorial	41,000	34,345	6,655	34,200
Building repairs	30,000	13,307	16,693	24,154
Required inspections	-	590	(590)	-
Total building and grounds maintenance	299,354	271,861	27,493	266,345

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual, continued

Years Ended June 30,

	2020			2019
	Budget	Actual	Variance	Actual
Expenditures, continued:				
Public works, continued:				
Shop maintenance:				
Salaries	23,934	13,354	10,580	946
Overtime	3,000	2,589	411	3,604
Employee benefits	62,402	65,082	(2,680)	55,444
Supplies	5,000	8,363	(3,363)	3,226
Gas, oil and grease	71,000	94,345	(23,345)	97,572
Used oil management	10,000	153	9,847	1,828
Minor tools and equipment	5,000	6,726	(1,726)	5,084
Safety equipment	1,500	2,464	(964)	2,143
Electricity	13,000	14,123	(1,123)	12,722
Heating fuel	13,000	32,919	(19,919)	26,724
Refuse collection	2,500	2,944	(444)	2,880
Vehicle maintenance	70,000	59,026	10,974	60,012
Required inspections	600	-	600	361
Equipment maintenance	70,000	89,470	(19,470)	98,600
Total shop maintenance	\$ 350,936	391,558	(40,622)	371,146
Streets:				
Salaries	\$ 111,770	120,345	(8,575)	103,847
Overtime	28,000	19,979	8,021	15,790
Employee benefits	71,834	102,436	(30,602)	75,433
Contractual	-	4,480	(4,480)	-
Insurance	8,400	11,350	(2,950)	8,193
Travel	1,525	-	1,525	-
Supplies	1,500	1,150	350	921
Salt and calcium	30,000	20,121	9,879	24,701
Street signs	2,000	2,366	(366)	1,002
Road maintenance	30,000	-	30,000	-
Gravel and sand	55,000	61,050	(6,050)	55,000
Minor tools and equipment	1,500	1,581	(81)	1,259
Safety equipment	1,000	1,400	(400)	1,015
Electricity	26,000	29,452	(3,452)	26,654
Damages repair	-	2,125	(2,125)	-
Total streets	368,529	377,835	(9,306)	313,815
Total public works	1,216,073	1,228,573	(12,500)	1,087,341

(continued)

CITY OF DILLINGHAM, ALASKA
 General Fund
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget and Actual, continued

Years Ended June 30,	Budget	2020 Actual	Variance	2019 Actual
Expenditures, continued:				
Community services:				
Library:				
Salaries	73,583	67,932	5,651	72,170
Overtime	-	253	(253)	492
Employee benefits	20,027	14,750	5,277	15,431
Subscriptions and memberships	1,825	1,251	574	1,720
Travel	-	494	(494)	258
Supplies	400	377	23	-
Postage	200	259	(59)	769
Audio visual	500	-	500	-
Books	500	-	500	737
Periodicals	600	15	585	188
Collection preservation	500	1,184	(684)	1,675
Summer reading program	500	759	(259)	1,067
Minor tools and equipment	500	216	284	461
Telephone	-	434	(434)	1,789
Internet	1,440	1,500	(60)	1,347
Electricity	4,000	3,980	20	3,324
Heating fuel	2,500	4,373	(1,873)	3,254
Water and sewer	1,950	1,943	7	1,943
Refuse collection	500	330	170	360
Building repairs	-	73	(73)	-
Required inspections	200	269	(69)	-
Software	-	776	(776)	1,122
Equipment maintenance	1,800	1,910	(110)	1,820
Total library	\$ 111,525	103,078	8,447	109,927
Meeting hall:				
Electricity	\$ 900	746	154	788
Water and sewer	2,000	1,295	705	1,944
Total meeting hall	2,900	2,041	859	2,732
Total community services	114,425	105,119	9,306	112,659
Total expenditures	7,097,070	6,540,736	556,334	6,558,251
Excess of revenues over expenditures	1,708,634	2,947,110	1,238,476	2,406,826
Other financing sources (uses):				
Transfers in	-	-	-	53,419
Transfers out	(1,467,299)	(1,718,427)	(251,128)	(2,296,795)
Net other financing sources (uses)	(1,467,299)	(1,718,427)	(251,128)	(2,243,376)
Net change in fund balance	\$ 241,335	1,228,683	987,348	163,450
Fund balance, beginning of year		4,327,297		4,163,847
Fund balance at end of year		\$ 5,555,980		4,327,297

CITY OF DILLINGHAM, ALASKA
 Roads Capital Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues	\$ -	-
Expenditures - capital outlay:		
Professional services	161,645	12,000
Advertising	-	2,318
Travel	-	1,516
Miscellaneous	-	2,370
Total expenditures	<u>161,645</u>	<u>18,204</u>
Excess (deficiency) of revenues over expenditures	(161,645)	(18,204)
Other financing sources - bond proceeds	-	<u>3,258,498</u>
Change in fund balance	(161,645)	3,240,294
Fund balance at beginning of year	<u>3,240,294</u>	-
Fund balance at end of year	\$ <u><u>3,078,649</u></u>	<u><u>3,240,294</u></u>

CITY OF DILLINGHAM, ALASKA
 Planning Capital Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues - local		
Investment income	\$ 35,603	-
Other	<u>20,783</u>	<u>-</u>
Total revenues	<u>56,386</u>	<u>-</u>
Expenditures - capital outlay		
Salaries	38,731	1,661
Overtime	1,214	-
Employee benefits	4,911	201
Professional services	261,697	1,220,885
Equipment	2,370	883
Supplies	209	-
Construction	-	104,996
Total expenditures	<u>309,132</u>	<u>1,328,626</u>
Excess (deficiency) of revenues over expenditures	(252,746)	(1,328,626)
Other financing sources:		
Insurance proceeds	-	279,250
Transfers in	<u>211,853</u>	<u>1,325,921</u>
Total other financing sources	<u>211,853</u>	<u>1,605,171</u>
Net change in fund balance	(40,893)	276,545
Fund balance at end of year	<u>305,430</u>	<u>28,885</u>
Fund balance at end of year	<u>\$ 264,537</u>	<u>305,430</u>

CITY OF DILLINGHAM, ALASKA
Other Governmental Funds
Combining Balance Sheet

June 30, 2020

Special Revenue Funds

	Water and Sewer	Landfill	Dock	Boat Harbor	Enhanced 911 Service	Asset Forfeiture	Senior Citizen Center	Library	Local Support	Dillingham Police Department Roward	US HHS CARES	Coronavirus Relief	Coronavirus Emergency Supplemental Funds	Impaired Driving	Southern Region EMS Migran
Assets															
Cash and investments	\$ -	100	-	200	-	-	510	-	-	-	-	-	-	-	-
Receivables:															
Accounts	181,784	14,749	81,990	18,154	9,754	-	-	4,458	203	-	-	-	-	-	-
Grants	-	-	-	477	-	-	13,109	-	-	-	-	-	-	1,348	-
Allowance for uncollectible accounts	(34,830)	(371)	-	(5,490)	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	520,460	-	1,162,970	29,799	259,055	27,733	14,227	-	967	400	-	1,198,040	12,986	-	360
Restricted cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 667,414	14,478	1,244,960	43,140	268,809	27,733	27,846	4,458	1,170	400	-	1,198,040	12,986	1,348	360
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)															
Liabilities:															
Accounts payable	\$ 18,174	15,286	2,811	19,245	-	-	10,739	1,811	-	-	-	34,731	-	-	-
Accrued payroll and related liabilities	5,967	9,746	11,235	9,346	-	-	6,008	-	-	-	-	20,059	-	-	-
Due to other funds	-	3,524	-	-	-	-	-	3,451	-	-	-	-	-	1,348	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	1,143,250	12,986	-	360
Total liabilities	24,141	28,556	14,046	28,591	-	-	16,747	5,262	-	-	-	1,198,040	12,986	1,348	360
Deferred inflows of resources:															
delinquent property tax and user fees	90,493	203	12,857	1,293	-	-	-	-	-	-	-	-	-	-	-
Fund balances(deficits):															
Restricted	-	-	-	-	268,809	27,733	-	-	1,170	400	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	552,780	-	1,218,057	13,256	-	-	11,099	-	-	-	-	-	-	-	-
Unassigned (deficits)	-	(14,281)	-	-	-	-	-	(804)	-	-	-	-	-	-	-
Total fund balances (deficits)	552,780	(14,281)	1,218,057	13,256	268,809	27,733	11,099	(804)	1,170	400	-	-	-	-	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 667,414	14,478	1,244,960	43,140	268,809	27,733	27,846	4,458	1,170	400	-	1,198,040	12,986	1,348	360

(continued)

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

CITY OF DILLINGHAM, ALASKA
Other Governmental Funds
Combining Balance Sheet, continued

	Capital Project Funds										Mary Carlson Estate Permanent Fund	Total Other Governmental Funds	
	Ambulance Reserve	Equipment Replacement	School Bonds	Fire Hall Bond	Dock and Harbor	Landfill	Wastewater System Improvement	Water Improvement	SOA Loans	Alaska Leader Fisheries			Denali Commission
Assets													
Cash and Investments	\$ -	-	-	-	-	-	-	-	-	-	-	-	810
Receivables:													
Accounts	-	-	-	-	-	-	-	-	-	-	-	-	311,092
Grants	-	-	-	-	1,814	-	-	365,820	381,475	-	34,273	-	796,968
Allowance for uncollectible accounts	-	-	-	-	-	-	-	-	-	-	-	-	(40,691)
Prepays	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	544,853	68,327	-	787,325	3,284	172,044	6,679	-	-	2,000	-	-	4,811,509
Restricted cash	-	-	-	-	-	-	-	-	-	-	-	407,090	407,090
Total assets	\$ 544,853	68,327	-	787,325	5,098	172,044	6,679	365,820	381,475	2,000	34,273	407,090	6,286,778
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)													
Liabilities:													
Accounts payable	\$ -	-	-	-	678	-	-	24,425	40,099	-	-	53	168,052
Accrued payroll and related liabilities	-	-	-	-	-	-	-	-	11,616	-	-	-	73,977
Due from other funds	-	-	1,626	-	1,136	-	-	341,395	329,760	-	34,273	39,082	755,595
Unearned revenue	-	-	-	-	3,284	-	6,679	-	-	2,000	-	-	1,168,559
Total liabilities	-	-	1,626	-	5,098	-	6,679	365,820	381,475	2,000	34,273	39,135	2,166,163
Deferred inflows of resources:													
delinquent property tax and user fees	-	-	-	-	-	-	-	-	-	-	-	-	104,846
Fund balances (deficits):													
Restricted	-	-	-	-	-	-	-	-	-	-	-	367,955	666,067
Committed	544,853	68,327	-	787,325	-	172,044	-	-	-	-	-	-	1,572,549
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	1,795,192
Unassigned (deficits)	-	-	(1,626)	-	-	-	-	-	-	-	-	-	(16,711)
Total fund balances (deficits)	544,853	68,327	(1,626)	787,325	-	172,044	-	-	-	-	-	367,955	4,017,097
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 544,853	68,327	-	787,325	5,098	172,044	6,679	365,820	381,475	2,000	34,273	407,090	6,288,126

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

CITY OF DILLINGHAM, ALASKA
Other Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
Year Ended June 30, 2020

Special Revenue Funds

	Water and Sewer	Landfill	Dock	Boat Harbor	Enhanced 911 Service	Asset Forfeiture	Senior Citizen Center	Library	Public Safety	Local Support	Dillingham Police Department Reward	US MHS CARES	Coronavirus Relief	Coronavirus Emergency Supplemental Funds	Impaired Driving
Revenues:															
Intergovernmental:															
Federal sources	\$ -	-	-	-	-	-	89,415	10,267	-	-	-	953	560,046	9,619	1,349
State of Alaska	8,739	12,320	9,535	4,639	-	-	51,605	7,499	-	-	-	-	-	-	-
Local sources:															
Local assistance	-	-	-	-	-	-	-	72,873	800	26,972	-	-	-	-	-
Charges for services	637,697	224,264	784,225	115,841	75,770	-	-	-	-	-	-	-	-	-	-
Lease and rental income	-	-	-	38,850	-	-	17,500	-	-	-	-	-	-	-	-
Asset forfeiture	-	-	-	-	-	11,574	-	-	-	-	-	-	-	-	-
Investment income	-	-	15,268	-	-	573	-	-	-	-	-	-	-	-	-
Donations	-	-	-	2,016	-	-	-	-	-	-	-	-	-	-	-
Other	22,366	-	3,720	790	-	-	7,802	-	-	-	-	-	-	-	-
Total revenues	668,802	236,584	812,748	161,836	75,770	12,147	166,322	90,639	800	26,972	-	953	560,046	9,619	1,349
Expenditures:															
Current:															
Public safety	-	-	-	-	-	-	-	-	800	-	-	953	560,046	9,619	1,349
Community services	-	-	-	-	-	-	-	91,528	-	24,360	-	-	-	-	-
Water and sewer	460,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill	-	665,006	-	-	-	-	-	-	-	3,735	-	-	-	-	-
Dock	-	-	610,363	-	-	-	-	-	-	-	-	-	-	-	-
Boat harbor	-	-	-	263,863	-	-	-	-	-	-	-	-	-	-	-
Senior citizen center	-	-	-	-	-	-	317,804	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	460,403	665,006	610,363	263,863	-	-	317,804	91,528	800	28,095	-	953	560,046	9,619	1,349
Excess (deficiency) of revenues over expenditures	208,399	(428,422)	202,385	(101,927)	75,770	12,147	(151,482)	(889)	-	(1,123)	-	-	-	-	-
Other financing sources (uses):															
Debt proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	419,277	-	97,528	-	-	154,807	-	-	-	-	-	-	-	-
Transfers out	-	-	(97,526)	-	(51,000)	-	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	-	419,277	(97,526)	97,528	(51,000)	-	154,807	-	-	-	-	-	-	-	-
Net change in fund balances	208,399	(9,145)	104,859	(4,399)	24,770	12,147	3,325	(889)	-	(1,123)	-	-	-	-	-
Fund balances (deficits) at beginning of year	344,381	(5,136)	1,113,198	17,655	244,039	15,586	7,774	85	-	2,293	400	-	-	-	-
Fund balances (deficits) at end of year	\$ 552,780	(14,281)	1,218,057	13,256	268,809	27,733	11,099	(804)	-	1,170	400	-	-	-	-

(continued)

PRELIMINARY DRAFT FOR DISCUSSION PURPOSES ONLY

CITY OF DILLINGHAM, ALASKA
 Other Governmental Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits), continued

	Capital Project Funds								Mary Carlson Estate Permanent Fund	Total Other Governmental Funds
	Ambulance Reserve	Equipment Replacement	School Bonds	Fire Hall Bond	Dock and Harbor	Landfill	Water Improvement	SOA Loans		
Revenues:										
Intergovernmental:										
Federal sources	\$ -	-	-	-	-	-	47,549	171,900	-	891,098
State of Alaska	-	-	-	-	-	-	631,507	9,512	-	735,356
Local sources:										
Local assistance	-	-	-	-	-	-	-	-	-	100,645
Charges for services	-	-	-	-	-	-	-	-	-	1,837,797
Lease and rental income	-	-	-	-	-	-	-	-	-	56,150
Asset forfeiture	-	-	-	-	-	-	-	-	-	11,574
Investment income	-	-	-	-	-	-	-	-	18,185	34,026
Donations	-	-	-	-	-	-	-	-	-	2,016
Other	-	-	-	-	2,533	-	381,474	-	-	418,685
Total revenues	-	-	-	-	2,533	-	631,507	438,535	171,900	4,087,347
Expenditures:										
Current:										
Public safety	-	-	-	-	-	-	-	-	-	572,767
Community services	-	-	-	-	-	-	-	-	1,889	117,777
Water and sewer	-	-	-	-	-	-	-	-	-	480,403
Landfill	-	-	-	-	-	-	-	-	-	668,741
Dock	-	-	-	-	-	-	-	-	-	610,363
Boat harbor	-	-	-	-	-	-	-	-	-	263,863
Senior citizen center	-	-	-	-	-	-	-	-	-	317,804
Debt service	-	-	-	-	-	-	-	-	-	-
Capital outlay	14,617	-	-	17,956	2,533	-	631,507	383,003	171,900	1,221,516
Total expenditures	14,617	-	-	17,956	2,533	-	631,507	383,003	171,900	4,233,234
Excess (deficiency) of revenues over expenditures	(14,617)	-	-	(17,956)	-	-	-	55,532	-	16,296
Other financing sources (uses):										
Debt proceeds	-	-	-	-	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-	-	-	-	-
Transfers in	60,000	-	-	-	-	-	-	-	-	731,612
Transfers out	-	-	-	-	-	-	-	(55,532)	-	(204,058)
Net other financing sources (uses)	60,000	-	-	-	-	-	-	(55,532)	-	527,554
Net change in fund balances	45,383	-	-	(17,956)	-	-	-	-	16,296	381,667
Fund balances (deficits) at beginning of year	499,470	68,327	(1,626)	805,281	-	172,044	-	-	351,659	3,635,430
Fund balances (deficits) at end of year	\$ 544,853	68,327	(1,626)	787,325	-	172,044	-	-	367,955	4,017,097

PRELIMINARY DRAFT
FOR DISCUSSION PURPOSES ONLY

Non-Major Special Revenue Funds

A Special Revenue Fund is established to finance particular activities and is created from receipts of designated revenues that are restricted for expenditures for specified purposes. The City of Dillingham's Special Revenue Funds are as follows:

Water and Sewer – this fund accounts for the operations of the water and sewer system.

Landfill – this fund accounts for the operations of the City's landfill.

Dock and Boat Harbor - this fund accounts for the activities of the City's dock and small boat harbor.

Enhanced 911 Service – this fund accounts for activities of the 911 services.

Asset Forfeiture – this fund accounts for the use of funds from asset forfeitures.

Senior Citizen Center – this fund accounts for the various grants and activities of the Senior Citizen Center.

Library – this fund accounts for the various grants and operating activities of the Public Library.

Public Safety – this fund accounts for use of funds for public safety.

Local Support – this fund accounts for the use of local grants received for various community projects.

U.S. HHS CARES Grant – this fund accounts for the use of a federal grant received from the U.S. Department of Health and Human Services.

Coronavirus Relief – this fund accounts for the use of federal funds passed through from the State of Alaska's Department of Commerce, Community, and Economic Development.

Coronavirus Emergency Supplemental Funds – this fund accounts for federal funds passed through the State of Alaska.

Impaired Driving – this fund accounts for federal funds passed through the State of Alaska's Department of Transportation and Public Safety.

CITY OF DILLINGHAM, ALASKA
Water and Sewer Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Years Ended June 30,

	2020		Variance	2019
	Budget	Actual		Actual
Revenues:				
Intergovernmental:				
State PERS relief	\$ 8,453	8,739	286	7,552
Local sources:				
Charges for services:				
Water sales	223,429	215,049	(8,380)	222,958
Sewer fees	422,533	422,648	115	409,866
Total charges for services	<u>645,962</u>	<u>637,697</u>	<u>(8,265)</u>	<u>632,824</u>
Other	-	22,366	22,366	33,790
Total revenues	<u>654,415</u>	<u>668,802</u>	<u>14,387</u>	<u>674,166</u>
Expenditures:				
Water:				
Salaries	66,318	53,441	12,877	50,029
Overtime	10,483	16,640	(6,157)	12,141
Employee benefits	43,200	46,954	(3,754)	40,236
Contract labor	-	5,564	(5,564)	-
Insurance	2,600	3,513	(913)	2,560
Travel and training	-	50	(50)	500
Supplies	4,500	1,322	3,178	4,450
Gas, oil and grease	1,500	2,840	(1,340)	2,337
Chemicals	8,000	-	8,000	3,050
Minor tools and equipment	4,750	7,028	(2,278)	6,168
Utilities and telephone	31,500	48,418	(16,918)	39,966
Memberships	-	423	(423)	398
Building and equipment repairs	6,500	1,689	4,811	4,233
Sample testing and inspections	5,500	7,887	(2,387)	2,980
Administrative overhead	31,386	19,253	12,133	17,004
Total water	<u>216,237</u>	<u>215,022</u>	<u>1,215</u>	<u>186,052</u>
Sewer:				
Salaries	66,318	45,919	20,399	49,829
Overtime	16,000	12,860	3,140	12,666
Employee benefits	50,347	40,754	9,593	39,466
Contract labor	88,842	-	88,842	3,234
Insurance	2,875	2,128	747	1,536
Travel and training	-	350	(350)	500
Supplies	2,000	1,179	821	174
Chemicals	6,000	2,734	3,266	2,566
Gas, oil and grease	3,000	3,230	(230)	11,420
Minor tools and equipment	4,000	4,637	(637)	5,811
Utilities and telephone	73,250	94,768	(21,518)	76,672
Building and equipment repairs	4,500	2,151	2,349	8,881
Damages repairs	5,000	4,342	658	-
Sample testing and inspections	12,000	8,057	3,943	12,458
Administrative overhead	33,653	22,272	11,381	22,652
Total sewer	<u>367,785</u>	<u>245,381</u>	<u>122,404</u>	<u>247,865</u>
Total expenditures	<u>584,022</u>	<u>460,403</u>	<u>123,619</u>	<u>433,917</u>
Excess of revenues over expenditures	\$ <u>70,393</u>	208,399	<u>138,006</u>	240,249
Fund balance at beginning of year		<u>344,381</u>		<u>104,132</u>
Fund balance at end of year		\$ <u>552,780</u>		<u>344,381</u>

CITY OF DILLINGHAM, ALASKA
Landfill Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance (Deficit) - Budget and Actual

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Revenues:				
Intergovernmental:				
State PERS relief	\$ 12,168	12,320	152	10,826
Local sources:				
Charges for services - landfill fees	236,509	224,264	(12,245)	236,624
Total revenues	<u>248,677</u>	<u>236,584</u>	<u>(12,093)</u>	<u>247,450</u>
Expenditures:				
Landfill:				
Salaries	170,816	175,191	(4,375)	167,164
Overtime	13,000	15,781	(2,781)	15,408
Employee benefits	98,725	113,911	(15,186)	97,391
Contractual	15,000	9,800	5,200	178,733
Insurance	3,500	4,729	(1,229)	3,585
Advertising	800	1,204	(404)	481
Training and travel	1,675	-	1,675	678
Permits	6,000	-	6,000	-
Supplies	4,000	5,658	(1,658)	4,174
Gravel	35,000	52,250	(17,250)	34,210
Gas, oil and grease	112,000	50,112	61,888	66,922
Minor tools and equipment	6,000	4,912	1,088	9,225
Utilities and telephone	28,500	23,790	4,710	20,377
Building and equipment repairs	64,978	94,985	(30,007)	34,226
Sample testing and inspections	44,000	52,944	(8,944)	34,043
Administrative overhead	57,922	59,739	(1,817)	66,780
Landfill closure costs	25,000	-	25,000	-
Total expenditures	<u>686,916</u>	<u>665,006</u>	<u>21,910</u>	<u>733,397</u>
Excess (deficiency) of revenues over expenditures	(438,239)	(428,422)	9,817	(485,947)
Other financing sources - transfers in	<u>438,239</u>	<u>419,277</u>	<u>(18,962)</u>	<u>481,146</u>
Net change in fund balance	\$ <u>-</u>	(9,145)	<u>(9,145)</u>	(4,801)
Fund balance (deficit) at beginning of year		<u>(5,136)</u>		<u>(335)</u>
Fund balance (deficit) at end of year		\$ <u>(14,281)</u>		<u>(5,136)</u>

CITY OF DILLINGHAM, ALASKA
 Dock Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance - Budget and Actual

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Revenues:				
Intergovernmental:				
State PERS relief	\$ 10,000	9,535	(465)	11,562
Local sources:				
Charges for services:				
Wharfage and handling	575,000	566,133	(8,867)	676,074
Docking	75,000	71,745	(3,255)	85,524
Labor income	5,000	9,030	4,030	7,590
Equipment rental	45,000	46,845	1,845	49,193
Fuel flowage fees	55,000	90,472	35,472	108,116
Total charges for services	<u>755,000</u>	<u>784,225</u>	<u>29,225</u>	<u>926,497</u>
Investment income	2,500	15,268	12,768	19,797
Other	4,000	3,720	(280)	7,047
Total revenues	<u>771,500</u>	<u>812,748</u>	<u>41,248</u>	<u>964,903</u>
Expenditures:				
Dock				
Salaries	136,220	107,204	29,016	126,766
Overtime	45,000	35,212	9,788	54,192
Employee benefits	125,064	101,190	23,874	119,838
Insurance	35,700	41,844	(6,144)	8,906
Travel and training	2,220	779	1,441	12,080
Supplies	1,000	1,590	(590)	696
Gas, oil and grease	12,000	11,794	206	15,946
Minor tools and equipment	1,500	72,029	(70,529)	3,424
Leased equipment	133,200	133,196	4	133,196
Utilities and telephone	22,050	23,134	(1,084)	23,766
Building and equipment repairs	20,250	8,837	11,413	3,829
Dock repairs and maintenance	7,000	10,866	9	4,991
Inspections	2,000	-	2,000	892
Administrative overhead	61,445	62,688	(1,243)	50,695
Total expenditures	<u>604,649</u>	<u>610,363</u>	<u>(1,839)</u>	<u>559,217</u>
Excess of revenues over expenditures	166,851	202,385	39,409	405,686
Other financing sources (uses):				
Insurance proceeds	-	-	-	86,294
Transfers out	(66,398)	(97,526)	(31,128)	(65,850)
Net other financing sources (uses)	<u>(66,398)</u>	<u>(97,526)</u>	<u>(31,128)</u>	<u>20,444</u>
Net change in fund balance	\$ <u>100,453</u>	104,859	<u>8,281</u>	426,130
Fund balance at beginning of year		<u>1,113,198</u>		<u>687,068</u>
Fund balance at end of year		\$ <u>1,218,057</u>		<u>1,113,198</u>

CITY OF DILLINGHAM, ALASKA
Boat Harbor Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Revenues:				
Intergovernmental:				
State PERS relief	\$ 3,742	4,639	897	3,381
Local sources:				
Charges for services - boat harbor fees	148,418	115,841	(32,577)	141,928
Lease and rental income	-	38,650	38,650	23,745
Donations	-	2,016	2,016	-
Other	1,000	790	(210)	1,102
Total revenues	<u>153,160</u>	<u>161,936</u>	<u>8,776</u>	<u>170,156</u>
Expenditures:				
Boat harbor:				
Salaries	73,656	50,914	22,742	49,680
Overtime	5,000	9,475	(4,475)	6,628
Employee benefits	38,059	40,527	(2,468)	27,583
Contract labor	-	30,374	(30,374)	36,600
Memberships	250	573	(323)	150
Travel and training	-	-	-	1,681
Supplies	4,000	5,508	(1,508)	4,372
Gas, oil and grease	1,500	3,392	(1,892)	1,486
Minor tools and equipment	1,200	560	640	1,075
Utilities and telephone	57,915	74,991	(17,076)	74,357
Building and equipment repairs	17,200	23,916	(6,716)	17,512
Inspections	1,700	-	1,700	361
Administrative overhead	18,478	23,633	(5,155)	21,297
Total expenditures	<u>218,958</u>	<u>263,863</u>	<u>(44,905)</u>	<u>242,782</u>
Excess (deficiency) of revenues over expenditures	(65,798)	(101,927)	(36,129)	(72,626)
Other financing sources - transfers in	<u>67,398</u>	<u>97,528</u>	<u>30,130</u>	<u>65,850</u>
Net change in fund balance	\$ <u>1,600</u>	(4,399)	<u>(5,999)</u>	(6,776)
Fund balance at beginning of year		<u>17,655</u>		<u>24,431</u>
Fund balance at end of year		\$ <u>13,256</u>		<u>17,655</u>

CITY OF DILLINGHAM, ALASKA
 Enhanced 911 Service Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2020			2019
	Budget	Actual	Variance	Actual
Revenues - local sources:				
Charges for services:				
E911 revenue	\$ 78,000	75,770	(2,230)	70,099
Investment income	-	-	-	4,575
Total revenues	78,000	75,770	(2,230)	74,674
Expenditures - public safety - equipment	6,600	-	6,600	4,956
Excess of revenues over expenditures	71,400	75,770	4,370	69,718
Other financing (uses) - transfers out	(51,000)	(51,000)	-	(51,139)
Net change in fund balance	\$ 20,400	24,770	4,370	18,579
Fund balance at beginning of year		244,039		225,460
Fund balance at end of year		\$ 268,809		244,039

CITY OF DILLINGHAM, ALASKA
Asset Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues - local sources:		
Asset forfeiture	\$ 11,574	-
Investment Income	573	242
Total revenues	<u>12,147</u>	<u>242</u>
Expenditures - public safety:		
Minor tools/ equipment	<u>-</u>	<u>3,020</u>
Excess (deficiency) of revenues over expenditures	12,147	(2,778)
Fund balance at beginning of year	<u>15,586</u>	<u>18,364</u>
Fund balance at end of year	<u>\$ 27,733</u>	<u>15,586</u>

CITY OF DILLINGHAM, ALASKA
Senior Citizen Center Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Revenues:				
Intergovernmental:				
Federal sources	\$ 89,415	89,415	-	91,533
State of Alaska	37,044	43,787	6,743	43,725
State PERS relief	5,081	7,818	2,737	7,260
Local sources:				
Lease and rental income	21,120	17,500	(3,620)	25,820
Other	11,600	7,802	(3,798)	10,518
Total revenues	<u>164,260</u>	<u>166,322</u>	<u>2,062</u>	<u>178,856</u>
Expenditures:				
Senior citizen center:				
Nutrition, transportation, and support services:				
Salaries	58,459	60,000	(1,541)	60,000
Employee benefits	40,000	39,999	1	41,576
Insurance	4,000	4,000	-	4,000
Food	13,000	14,542	(1,542)	18,683
Minor tools and equipment	-	489	(489)	-
Supplies	-	1,003	(1,003)	-
Gas, oil, and grease	1,000	2,550	(1,550)	1,000
Utilities and telephone	10,000	10,108	(108)	9,000
Total nutrition, transportation, and support services	<u>126,459</u>	<u>132,691</u>	<u>(6,232)</u>	<u>134,259</u>
Operations:				
Salaries	68,569	58,961	9,608	57,720
Employee benefits	31,798	33,874	(2,076)	35,401
Food	22,000	1,900	20,100	27,394
Minor tools and equipment	50	647	(597)	34
Sample testing and inspections	500	2,432	(1,932)	684
Insurance	6,000	9,512	(3,512)	6,145
Postage	500	150	350	-
Supplies	2,000	100	1,900	2,608
Gas, oil, and grease	2,500	4,450	(1,950)	6,939
Building and equipment repairs	-	7,442	(7,442)	3,207
Utilities and telephone	25,290	36,942	(11,652)	33,186
Membership	-	-	-	12
Travel and training	1,500	9	1,491	-
Maintenance	3,500	-	3,500	-
Administrative overhead	29,506	28,694	812	29,848
Total operations	<u>193,713</u>	<u>185,113</u>	<u>8,600</u>	<u>203,178</u>
Total expenditures	<u>320,172</u>	<u>317,804</u>	<u>2,368</u>	<u>337,437</u>
Excess (deficiency) of revenues over expenditures	(155,912)	(151,482)	4,430	(158,581)
Other financing sources - transfers in	<u>145,712</u>	<u>154,807</u>	<u>9,095</u>	<u>163,655</u>
Net change in fund balance	\$ <u>(10,200)</u>	<u>3,325</u>	<u>13,525</u>	<u>5,074</u>
Fund balance at beginning of year		<u>7,774</u>		<u>2,700</u>
Fund balance at end of year		\$ <u>11,099</u>		<u>7,774</u>

CITY OF DILLINGHAM, ALASKA
 Library Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance - Budget and Actual

Years Ended June 30,	2020			2019
	Budget	Actual	Variance	Actual
Revenues:				
Intergovernmental:				
Federal	\$ 10,250	10,267	17	11,627
State of Alaska	7,000	7,499	499	9,407
Local assistance	68,349	72,873	4,524	66,190
Total revenues	85,599	90,639	5,040	87,224
Expenditures:				
Community services:				
Travel and training	4,250	7	4,243	5,614
Audio visual	4,000	12,391	(8,391)	6,636
Utilities and telephone	71,349	73,332	(1,983)	65,105
Summer reading program	2,000	2,227	(227)	2,705
Books	4,000	3,571	429	5,779
Total expenditures	85,599	91,528	(5,929)	85,839
Excess (deficiency) of revenues over expenditures	-	(889)	(889)	1,385
Other financing sources (uses):				
Transfers in	-	-	-	180
Transfers out	-	-	-	(1,480)
Net other financing sources (uses)	-	-	-	(1,300)
Net change in fund balance	\$ -	(889)	889	85
Fund balance at beginning of year		85		-
Fund balance (deficit) at end of year		\$ (804)		85

CITY OF DILLINGHAM, ALASKA
Public Safety Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Local assistance	\$ <u>800</u>	<u>3,200</u>
Expenditures:		
Public safety:		
Salaries	<u>800</u>	<u>2,400</u>
Excess of revenues over expenditures	-	800
Other financing sources - transfers out	<u>-</u>	<u>(800)</u>
Net change in fund balance	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>

CITY OF DILLINGHAM, ALASKA
Local Support Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance

Years Ended June 30,	<u>2020</u>	<u>2019</u>
Revenues:		
Local assistance	\$ <u>26,972</u>	<u>55,605</u>
Expenditures:		
Community services:		
Salaries	20,574	43,577
Overtime	1,564	3,408
Employee benefits	<u>2,222</u>	<u>4,686</u>
Total community services	<u>24,360</u>	<u>51,671</u>
Landfill:		
Training	<u>3,735</u>	<u>3,944</u>
Total expenditures	<u>28,095</u>	<u>55,615</u>
Excess (deficiency) of revenues over expenditures	(1,123)	(10)
Other financing sources - transfer in	<u>-</u>	<u>10</u>
Net change in fund balance	(1,123)	-
Fund balance at beginning of year	<u>2,293</u>	<u>2,293</u>
Fund balance at end of year	<u>\$ <u>1,170</u></u>	<u><u>2,293</u></u>

CITY OF DILLINGHAM, ALASKA
US HHS CARES Grant Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental:		
Federal sources	\$ <u>953</u>	<u>-</u>
Expenditures:		
Public safety:		
Supplies	<u>953</u>	<u>-</u>
Excess of revenues over expenditures	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>

CITY OF DILLINGHAM, ALASKA
Coronavirus Relief Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance

<i>Years Ended June 30,</i>	2020	2019
Revenues:		
Intergovernmental:		
Federal sources	\$ 560,046	-
Expenditures:		
Public safety:		
Salaries	399,590	-
Overtime	3,639	-
Employee benefits	34,795	-
Legal	27,114	-
Professional services	30,950	-
Advertising	293	-
Supplies	39,245	-
Food	152	-
Minor tools and equipment	14,978	-
Utilities	8,830	-
Sample testing and inspection	460	-
Total expenditures	560,046	-
Excess of revenues over expenditures	-	-
Net change in fund balance	-	-
Fund balance at beginning of year	-	-
Fund balance at end of year	\$ -	-

CITY OF DILLINGHAM, ALASKA
 Coronavirus Emergency Supplemental Funds Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental:		
Federal sources	\$ <u>9,619</u>	<u>-</u>
Expenditures:		
Public safety:		
Salaries	7,234	-
Benefits	<u>2,385</u>	<u>-</u>
Total expenditures	<u>9,619</u>	<u>-</u>
Excess of revenues over expenditures	-	-
Other financing sources - transfers out	<u>-</u>	<u>-</u>
Net change in fund balance	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>

CITY OF DILLINGHAM, ALASKA
 Impaired Driving Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental:		
Federal sources	\$ <u>1,349</u>	<u>-</u>
Expenditures:		
Public safety:		
Salaries	731	-
Employee benefits	510	-
Other expenditures	<u>108</u>	<u>-</u>
Total expenditures	<u>1,349</u>	<u>-</u>
 Excess of revenues over expenditures	 -	 -
 Fund balance at beginning of year	 <u>-</u>	 <u>-</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>-</u>

Non-Major Capital Project Funds

Capital Project Funds are used to account for the acquisition and construction of major capital facilities. These funds evolved from the need for special accounting for grants and contributions for the acquisition or construction of capital assets.

Capital Project Funds provide a formal mechanism which enables administrators to ensure that revenues dedicated to a certain capital related purpose are used only for that purpose and further enables them to report to granting agencies that their requirements regarding the use of the proceeds were satisfied. The City's Capital Project Funds are as follows:

Ambulance Reserve – this fund is used to accumulate funds to purchase a new ambulance.

Equipment Replacement – this fund is used to accumulate funds to purchase capital assets.

School Bonds – this fund accounts for use of bond generated funds for the various repairs and replacements at the School District facilities.

Fire Hall Bond – this fund accounts for the use of bond generated funds for renovation the Lake Road Fire Hall.

Dock and Harbor – these funds account for various projects involving the dock and harbor facilities.

Public Safety – this fund accounts for use of funds for public safety and related capital grant funds.

Wastewater System Improvement – this fund accounts for capital grants associated with wastewater system improvements.

Water Improvement – this fund accounts for the capital grants associated with water improvements.

SOA Loans – this fund is used for two projects funded by clean water loans which includes the cleanup for landfill and water and sewer.

Denali Commission – this fund accounts for the capital grant associated with the wastewater treatment lagoon erosion mitigation study project/water relocation study project.

CITY OF DILLINGHAM, ALASKA
Ambulance Reserve Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues	\$ <u>-</u>	<u>-</u>
Expenditures:		
Capital outlay:		
Salaries	9,242	2,988
Overtime	1,172	220
Employee benefits	963	256
Volunteer stipend	3,240	3,200
Total expenditures	<u>14,617</u>	<u>6,664</u>
Excess (deficiency) of revenues over expenditures	(14,617)	(6,664)
Other financing sources:		
Transfers in	<u>60,000</u>	<u>6,664</u>
Net change in fund balance	45,383	-
Fund balance at beginning of year	<u>499,470</u>	<u>499,470</u>
Fund balance at end of year	<u>\$ 544,853</u>	<u>499,470</u>

CITY OF DILLINGHAM, ALASKA
Equipment Replacement Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues	\$ <u>-</u>	<u>-</u>
Expenditures - capital outlay - equipment	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-
Fund balance at beginning of year	<u>68,327</u>	<u>68,327</u>
Fund balance at end of year	\$ <u><u>68,327</u></u>	<u><u>68,327</u></u>

CITY OF DILLINGHAM, ALASKA
School Bonds Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit)

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues	\$ <u>-</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-
Fund balance (deficit) at beginning of year	<u>(1,626)</u>	<u>(1,626)</u>
Fund balance (deficit) at end of year	\$ <u><u>(1,626)</u></u>	<u><u>(1,626)</u></u>

CITY OF DILLINGHAM, ALASKA
 Fire Hall Bond Capital Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues	\$ <u>-</u>	<u>-</u>
Expenditures - capital outlay:		
Salaries	36	841
Employee benefits	5	107
Professional services	17,915	7,155
Advertising	-	269
Travel	-	379
Elections	-	592
Total expenditures	<u>17,956</u>	<u>9,343</u>
Excess (deficiency) of revenues over expenditures	(17,956)	(9,343)
Other financing sources - bond proceeds	<u>-</u>	<u>814,624</u>
Net change in fund balance	(17,956)	805,281
Fund balance at end of year	<u>805,281</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>787,325</u></u>	<u><u>805,281</u></u>

CITY OF DILLINGHAM, ALASKA
Dock and Harbor Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Local sources - other	\$ <u>2,533</u>	<u>2,498</u>
Expenditures - capital outlay - utilities	<u>2,533</u>	<u>2,498</u>
Excess of revenues over expenditures	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>

CITY OF DILLINGHAM, ALASKA
Public Safety Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental:		
State of Alaska	\$ <u>-</u>	<u>55,044</u>
Expenditures - capital outlay - construction	<u>-</u>	<u>55,044</u>
Excess of revenues over expenditures	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>

CITY OF DILLINGHAM, ALASKA
Wastewater System Improvement Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental:		
Federal sources - passed through ANTHC	\$ -	5,187
State of Alaska	-	-
	<u>-</u>	<u>5,187</u>
Expenditures - capital outlay:		
Salaries	-	666
Employee benefits	-	85
Professional services	-	4,436
Total expenditures	<u>-</u>	<u>5,187</u>
Excess of revenues over expenditures	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>

CITY OF DILLINGHAM, ALASKA
Water Improvement Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental:		
State of Alaska	\$ <u>631,507</u>	<u>142,052</u>
Expenditures - capital outlay - professional services	<u>631,507</u>	<u>142,052</u>
Excess of revenues over expenditures	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>

CITY OF DILLINGHAM, ALASKA
 SOA Loans Capital Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental:		
State of Alaska	\$ 9,512	-
Federal	47,549	-
Local sources - other	<u>381,474</u>	<u>-</u>
Total revenue	<u>438,535</u>	<u>-</u>
Expenditures:		
Capital Outlay:		
Professional services	300,373	
Sample testing and inspection	<u>82,630</u>	<u>-</u>
Total expenditures	<u>383,003</u>	<u>-</u>
Excess of revenues over expenditures	55,532	-
Other financing sources (uses):		
Transfers out	<u>(55,532)</u>	<u>-</u>
Debt proceeds	<u>-</u>	<u>-</u>
Net change in fund balance	-	
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>

CITY OF DILLINGHAM, ALASKA
Denali Commission Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Intergovernmental - federal sources	\$ <u>171,900</u>	<u>-</u>
Expenditures - capital outlay - professional services	<u>171,900</u>	<u>-</u>
Excess of revenues over expenditures	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>

**Non-Major
Permanent Fund**

Permanent funds are legally restricted to the extent that only earnings and not principal may be used for purposes that support the City's programs.

Mary Carlson Estate Permanent Fund – this fund was established to account for assets bequeathed by Mary Carlson to be used for museum and literary purposes.

CITY OF DILLINGHAM, ALASKA
 Mary Carlson Estate Permanent Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance

<i>Years Ended June 30,</i>	<u>2020</u>	<u>2019</u>
Revenues:		
Local sources:		
Investment income	\$ 18,185	8,580
Other	-	11
Total revenues	<u>18,185</u>	<u>8,591</u>
Expenditures:		
Community services:		
Utilities	655	533
Administrative overhead	153	150
Insurance	1,081	830
Total expenditures	<u>1,889</u>	<u>1,513</u>
 Excess of revenues over expenditures	 16,296	 7,078
 Fund balance at beginning of year	 <u>351,659</u>	 <u>344,581</u>
 Fund balance at end of year	 <u>\$ 367,955</u>	 <u>351,659</u>

CITY OF DILLINGHAM, ALASKA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Grant Title	Federal CFDA Number	Federal Grantor/ Pass Through Number	Grant Amount	Federal Share of Expenditures
U.S. Department of the Interior:				
Direct:				
Payment in Lieu of Taxes	15.226	None	\$ <u>478,044</u>	<u>478,044</u>
U.S. Department of Transportation				
Passed through the State of Alaska, Department of Department of Transportation:				
FY2020 HVE DUI Events	20.616	405d M5HVE-20-01-FA(A)-3	984	899
FY2020 HVE CIOT Events	20.600	402 PT-20-06-FA(A)-3	<u>492</u>	<u>450</u>
Total U.S. Department of Transportation			<u>1,476</u>	<u>1,349</u>
U.S. Department of Treasury:				
Passed through the State of Alaska, Department of Commerce, Community, and Economic Development:				
Coronavirus Relief Fund	21.019	20-CRF-052	3,404,481	560,046
U.S. Department of Health and Human Services:				
Passed through the State of Alaska, Department of Health and Social Services:				
Aging Cluster:				
Nutritional, Transportation and Support Services FY 20	93.044	607-309-20008	20,017	20,017
Nutritional, Transportation and Support Services FY 20	93.045	607-309-20008	65,850	65,850
Nutritional Services Incentive Program FY20	93.053	None	<u>3,548</u>	<u>3,548</u>
Total Aging Cluster			<u>89,415</u>	<u>89,415</u>
Direct:				
Cares Act Provider Relief	93.498	HHS-36756477434	<u>953</u>	<u>953</u>
Total Department of Health and Human Services			<u>90,368</u>	<u>90,368</u>
Institute of Museum and Library Services:				
Passed through the Curung Tribal Council:				
IMLS Native American Library Services Program Basic Library Services Grant FY 20	45.311	NG-01-19-0082-19	10,000	10,000
IMLS Native American Library Services Program Basic Library Services Grant FY 19	45.311	NG-01-18-0129-18	<u>10,000</u>	<u>267</u>
Total Institute of Museum and Library Services			<u>20,000</u>	<u>10,267</u>
U.S. Department of Conservation:				
Passed through State of Alaska, Department of Environmental Conservation:				
Dillingham Landfill Groundwater Monitoring Wells Project	66.458	283081	47,549	47,549
Denali Commission:				
Direct:				
Wastewater Treatment Lagoon Erosion Mitigation Study	90.100	01564-00	<u>171,900</u>	<u>171,900</u>
U.S. Department of Justice:				
Passed through the State of Alaska, Department of Public Safety:				
Coronavirus Emergency Supplement	16.034	None	<u>22,605</u>	<u>9,619</u>
Total federal financial assistance			<u>\$ 4,236,423</u>	<u>1,369,142</u>

See accompanying notes to the Schedule.

CITY OF DILLINGHAM, ALASKA

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of City of Dillingham, Alaska under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of City of Dillingham, Alaska, it is not intended to and does not present the basic financial statements of City of Dillingham, Alaska.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. City of Dillingham, Alaska has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform guidance.

3. Pass Through Awards

No amounts were passed through to Subrecipients.

4. Component Unit

The City of Dillingham, Alaska's basic financial statements include \$2,476,268 of federal funds expended for the Dillingham City School District, a component unit of the City of Dillingham, Alaska. These monies are excluded from this Schedule. These monies were subjected to Uniform Guidance audit procedures and separate reports on compliance and internal control dated November 11, 2020 were issued for the Dillingham City School District.

CITY OF DILLINGHAM, ALASKA
Schedule of State Financial Assistance
Year Ended June 30, 2020

	<u>Grant Number</u>	<u>Total Award</u>	<u>State Share of Expenditures</u>
State of Alaska Department of Administration:			
Direct Programs:			
* State PERS Relief	none	\$ 212,830	212,830
State of Alaska Department of Education and Early Development:			
Direct Programs:			
* Debt Service - School Bonds	none	359,797	359,797
Public Library Assistance	PLA-20-728-01	7,000	7,000
Alaska OWL Program	none	499	499
Total Department of Education and Early Development		<u>367,296</u>	<u>367,296</u>
State of Alaska Department of Commerce, Community and Economic Development:			
Direct Programs:			
State Revenue Sharing	none	109,587	109,587
State of Alaska Department of Revenue:			
Direct Programs:			
Fisheries Business Tax	none	110,378	110,378
* Raw Fish Tax	none	772,264	772,264
Electric and Telephone Co-op Tax	none	65,065	65,065
Liquor Licenses	none	-	-
Motor Vehicle Tax	none	28,949	28,949
Total Department of Revenue		<u>976,656</u>	<u>976,656</u>
State of Alaska Department of Environmental Conservation:			
Direct Programs:			
* Wastewater System Improvements	MMG# 28308	2,140,119	631,507
State Revolving Fund Program	283081	9,512	9,512
Total Department of Environmental Conservation		<u>2,149,631</u>	<u>641,019</u>
State of Alaska Department of Health and Social Services:			
Direct Programs:			
Nutrition, Transportation and Support Services	607-309-2008	43,787	43,787
Total State Financial Assistance		<u>\$ 3,859,787</u>	<u>2,351,175</u>

See accompanying notes to the Schedule.

CITY OF DILLINGHAM, ALASKA

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2020

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of City of Dillingham, Alaska under programs of the State of Alaska for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of City of Dillingham, Alaska, it is not intended to and does not present the basic financial statements of City of Dillingham, Alaska.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the City's basic financial statements.

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

* denotes a major program for compliance audit purposes.

Note 5. Component Unit

The City of Dillingham, Alaska basic financial statements include \$7,431,932 of State of Alaska funds expended for the Dillingham City School District, a component unit of the City of Dillingham, Alaska. These monies are excluded from this Schedule. These monies were subjected to State of Alaska single audit procedures and separate reports on compliance and internal control dated November 11, 2020 were issued for the Dillingham City School District.

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COMPLIANCE REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditor's Report

Honorable Mayor and City Council
City of Dillingham, Alaska
Dillingham, Alaska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Dillingham, Alaska, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Dillingham, Alaska's basic financial statements, and have issued our report thereon dated Month XX, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Dillingham, Alaska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Dillingham, Alaska's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Dillingham, Alaska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying federal schedule of findings and questioned costs as finding 2020-001 that we consider to be a material weakness.

Honorable Mayor and City Council
City of Dillingham, Alaska

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Dillingham, Alaska’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Dillingham, Alaska’s Responses to the Findings

City of Dillingham, Alaska’s responses to the finding identified in our audit is described in the accompanying federal schedule of findings and questioned costs and the corrective action plan. City of Dillingham, Alaska’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of Dillingham, Alaska’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Dillingham, Alaska’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anchorage, Alaska
Month XX, 2020

Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by the Uniform Guidance

Independent Auditor's Report

Honorable Mayor and City Council
City of Dillingham, Alaska
Dillingham, Alaska

Report on Compliance for Each Major Federal Program

We have audited the City of Dillingham, Alaska's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the City of Dillingham, Alaska's major federal programs for the year ended June 30, 2020. City of Dillingham, Alaska's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

The City of Dillingham, Alaska's basic financial statements include operations of its component unit, Dillingham City School District, which received \$2,476,268 in federal awards, which is not included in the schedule of expenditures of federal awards during the year ended June 30, 2020. Our audit, described below, did not include the operations of Dillingham City School District because it was subjected to a separate audit in accordance with Uniform Guidance.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Dillingham, Alaska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Dillingham, Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified opinion on compliance for major federal programs. However, our audit does not provide a legal determination of the City of Dillingham, Alaska's compliance.

Basis for Qualified Opinion on Coronavirus Relief Fund

As described in the accompanying federal schedule of findings and questioned costs, the City of Dillingham, Alaska did not comply with requirements regarding CFDA 21.019 Coronavirus Relief Fund as described in finding number 2020-002 for reporting. Compliance with such requirements is necessary, in our opinion, for the City of Dillingham, Alaska to comply with the requirements applicable to that program.

Qualified Opinion on Coronavirus Relief Fund

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City Dillingham, Alaska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the CFDA 21.019 Coronavirus Relief Fund for the year ended June 30, 2020.

Other Matters

City of Dillingham, Alaska's responses to the noncompliance finding identified in our audit is described in the accompanying federal schedule of findings and questioned costs and corrective action plan. City of Dillingham, Alaska's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the City of Dillingham, Alaska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Dillingham, Alaska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Dillingham, Alaska's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control of compliance, described in the accompanying federal schedule of findings and questioned costs as finding 2020-002 that we consider to be a material weakness.

City of Dillingham, Alaska's responses to the internal control over compliance finding identified in our audit are described in the accompanying federal schedule of findings and questioned costs and the corrective action plan. City of Dillingham, Alaska's responses are not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

City of Dillingham, Alaska
Month xx, 2020

Federal Schedule of Findings and Question Costs

Year Ended June 30, 2020

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report Yes No

Internal control over financial reporting:
 Material weakness(es) identified? Yes No
 Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs (2 CFR 200.516 (a)(1)):
 Material weakness(es) identified? Yes No
 Significant deficiency(ies) identified? Yes None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a)(2))? Yes No

Type of auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR 200.516(a)(3) or (4)? Yes No

Identification of major programs:	
<u>CFDA Number(s)/Cluster</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

City of Dillingham, Alaska

Federal Schedule of Findings and Question Costs, Continued

Section II – Financial Statement Findings

Finding 2020-001

Lack of Internal Control over Special Revenue Funds

Type of finding:

Material weakness

Condition:

During the audit a large number of the Special Revenue Funds required adjustment due to revenue and associated accounts receivable / deferred revenue accounts not being properly recorded as a result of lack of final year-end reconciliation procedures being performed by management.

Criteria:

Internal controls should be in place over Special Revenue Fund monitoring and reporting. Reconciliations should be performed and appropriate adjustments should be made to properly record revenues, receivables and unearned revenues.

Context:

During our audit work over Special Revenue Funds we noted that the City had not performed year-end closing procedures on a number of Special Revenue Funds, which resulted in revenues and/or receivables and deferred revenue not being properly recorded.

Cause:

Lack of internal controls over grant reconciliations.

Effect:

Lack of adequate internal controls over grant administration caused grant revenue, accounts receivable, and unearned revenue to be misstated in a number of Special Revenue Funds.

Recommendation:

Controls over grant administration should be in place to ensure that all costs charged into a grant are covered by a current grant award. Grant reconciliations should be prepared for all grants at least quarterly to ensure the proper amount of revenue is recognized and the amount recorded as accounts receivable or deferred revenue is correct.

Management’s Response:

Management concurs with the finding. See Corrective Action Plan.

Federal Schedule of Findings and Question Costs, Continued

Section III – Federal Award Findings and Questioned Costs

Finding 2020-002 Late reporting and Noncompliance with Reporting Requirements

Type of finding: Material weakness/material noncompliance

Federal Agency: U.S. Department of the Treasury

Federal Program: Coronavirus Relief Fund

CFDA Number: 21.019

Award Numbers: 20-CRF-052

Award Year: 2020

Condition: The City did not adhere to the Uniform Guidance requirement of submitting the reporting package within the earlier of 30 days after receipt of the audit report, or nine months after the end of the audit period (i.e. the FAC Report was not submitted timely.)

Criteria: The Uniform Guidance requires that the reporting package be submitted within the earlier of 9 months after year end or 30 days after the report issuance with the provisions of 2 CFR part 200, subpart F, section 200.512.

Context: The FAC report was not submitted within the required time period.

Questioned Costs: None.

Repeat Finding: This is not a repeat finding and appears to be an isolated instance.

Cause: Due to staff turnover and COVID-19 impacts, the City was unable to have their annual audit completed within the required timeframe, and subsequently were also late in submission of the FAC Report.

Effect: The City is not in compliance with Uniform Guidance requirements.

Recommendation: The City needs to work on getting financial information more timely (i.e. submit the reporting package with the guidelines of Uniform Guidance)

Management’s Response: Management concurs with the finding. See Corrective Action Plan.

Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance as Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits

Independent Auditor's Report

Honorable Mayor and City Council
City of Dillingham, Alaska
Dillingham, Alaska

Report on Compliance for Each Major State Program

We have audited City of Dillingham, Alaska's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of City of Dillingham, Alaska's major state programs for the year ended June 30, 2020. City of Dillingham, Alaska's major state programs are identified in the accompanying schedule of state financial assistance.

The City of Dillingham, Alaska's basic financial statements include the operations of its component unit, Dillingham City School District, which received \$7,431,932 in state awards, which is not included in the schedule of state financial assistance during the year ended June 30, 2020. Our audit, described below, did not include the operations of Dillingham City School District because it was subjected to a separate audit in accordance with the Guide.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Dillingham, Alaska's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about City of Dillingham, Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified opinion on compliance for each major state program. However our audit does not provide a legal determination of City of Dillingham, Alaska's compliance.

Basis for Qualified Opinion on Debt Service – School Bonds; Raw Fish Tax; PERS On-Behalf; Wastewater System Improvements

As described in the accompanying state schedule of findings and questioned costs, City of Dillingham, Alaska did not comply with reporting requirements regarding PERS On-Behalf; Debt Service – School Bonds; Raw Fish Tax; Wastewater System Improvements as described in finding number 2020-003. Compliance with such requirements is necessary, in our opinion, for City of Dillingham, Alaska to comply with the requirements applicable to that program.

Qualified Opinion on Debt Service – School Bonds; Raw Fish Tax; PERS On-Behalf; Wastewater System Improvements

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, City of Dillingham, Alaska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on PERS On-Behalf; Debt Service – School Bonds; Raw Fish Tax; Wastewater System Improvements for the year ended June 30, 2020.

Other Matters

City of Dillingham, Alaska's responses to the noncompliance finding identified in our audit are described in the accompanying State schedule of findings and questioned costs and the corrective action plan. City of Dillingham, Alaska's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of City of Dillingham, Alaska is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Dillingham, Alaska's internal control over compliance with the types of requirements that could have a direct and material effect on each major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Dillingham, Alaska's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies therefore, material weaknesses or significant deficiencies may exist have not been identified. We did identify a certain deficiency in internal control over compliance as described in the accompanying state schedule of findings as questioned costs as item 2020-003 that we consider to be a material weakness.

City of Dillingham, Alaska's response to the internal control over noncompliance finding identified in our audit is described in the accompanying state schedule of findings and questioned costs and the corrective action plan. City of Dillingham, Alaska's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

Anchorage, Alaska
Month XX, 2020

City of Dillingham, Alaska

State Schedule of Findings and Questioned Costs

June 30, 2020

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) identified? Yes X None reported

Material weakness(es) identified? X Yes No

Noncompliance material to financial statements noted? Yes X No

State Awards

Internal control over major programs:

Significant deficiency(ies) identified? Yes X None reported

Material weakness(es) identified? X Yes No

Type of auditor’s report issued on compliance for major programs: Qualified

Dollar threshold used to distinguish a state major program: \$ 150,000

Section II – Financial Statement Findings

Please see federal schedule of findings and questioned costs.

City of Dillingham, Alaska

State Schedule of Findings and Questioned Costs

June 30, 2020

Section III – State Award Findings

Finding 2020-002

Deadline for State Single Audit

Type of finding:

Material weakness/material noncompliance

State Agency:

State of Alaska Department of Administration, Education and Early Development, Revenue, and Environmental Conservation

Grant Name:

PERS Relief, Debt Service – School Bonds, Raw Fish Tax, Wastewater System Improvements

Grant Numbers:

None, None, None and MMG # 28308

Award Year:

2020, 2020, 2020, 2018-2020

Criteria:

2 AAC 45.010(b) states an entity that expends a cumulative total of \$750,000 or more shall submit an audit report for the audit period by the earlier of 30 days after the entity receives its audit report for the audit period; or nine months after the end of the audit period, or a later date agreed upon in writing and advance of the date in this section.

Condition:

Due to staff turnover and COVID-19 impacts, the City was unable to have their annual audit completed within the required timeframe.

Questioned Costs:

None.

Context:

The City is not in compliance with 2 AAC and did not have the books adjusted until after the deadline.

Effect:

The City is not in compliance with 2 AAC 45.010(b)(1).

Cause:

The City did not have controls in place to identify the requirements of the state single audit threshold.

Repeat Finding:

This is not a repeat finding.

Recommendation:

The City needs to adjust the accounting records timely, and submit the reporting package within the guidelines as outlined in the State of Alaska single audit regulations.

Management’s Response:

Management concurs with the finding. See Corrective Action Plan.



Summary of Prior Audit Findings

June 30, 2020

Section II – Financial Statement Findings

Finding 2019-001

Lack of Internal Control over Cash – Prior Period Adjustment

Type of Finding:

Material weakness

Condition:

During the audit, it was noted that the cash reconciliation did not agree to the general ledger. It was determined that the discrepancy was carried forward from a prior year. As a result, a prior period adjustment of \$87,448 was recorded to increase beginning fund balance.

Status:

This finding has been resolved.



Corrective Action Plan

June 30, 2020

Financial Statement Findings

Finding 2020-001

Lack of Internal Control over Special Revenue Funds

Name of Contact Person:

Corrective Action Plan:

Proposed Completion Date:

Federal Award Findings

Finding 2020-002

Late Reporting and Noncompliance with Reporting Requirements

Name of Contact Person:

Corrective Action Plan:

Proposed Completion Date:

City of Dillingham, Alaska
Corrective Action Plan, Continued

State Award Findings

Finding 2020-002

Deadline for State Single Audit

Name of Contact Person:

Corrective Action Plan:

Proposed Completion Date:

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FY22 Council Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Expenses										
1000 7025 10 11 0000 0 Lobbying	30,000	30,000	24,000	28,000	24,000	18,000	6,000	30,000		
1000 7068 10 11 0000 0 Annexation Project	1,080	-	-	360	0	-	-	0		
1000 7130 10 11 0000 0 Advertising	1,947	606.75	980	1,178	2,000	714	1,286	2,500		
1000 7135 10 11 0000 0 Memberships	4,414	4,385	4,587.75	4,462	5,100	4,929	171	5,730		
1000 7150 10 11 0000 0 Travel	140	-	-	47	0	-	-	5,000		
1000 7155 10 11 0000 0 Training	310	330	330	323	500	373	127	500		
1000 7190 10 11 0000 0 Contributions	10,112	-	-	3,371	500	-	500	500		
1000 7300 10 11 0000 0 Office Supplies	69	-	77	49	100	-	100	100		
1000 7310 10 11 0000 0 Supplies	79	-	-	26	0	-	-	0		
1000 7320 10 11 0000 0 Food Items	296	58,96	180.88	179	250	-	250	500		
1000 7610 10 11 0000 0 Minor Tools & Equipment	-	-	23	8	500	-	500	500		
1000 7710 10 11 0000 0 Telephone	311	377	0	229	0	-	-	0		
Total Expenses	48,759	35,758	30,179	38,232	32,950	24,016	8,934	45,330	0	0

Council

1000 XXXX 10 11 0000 0

Lobbying	7025	\$30,000
<ul style="list-style-type: none"> Seeking new contract lobbying services. 		
Advertising	7130	\$2,000
<ul style="list-style-type: none"> Council and Committee/Board/Commission vacancies; Notice of Public Hearings on Proposed Ordinances. Increase in rates due to change of ownership of newspaper. 		
Subs & Memberships	7135	\$5,730
<ul style="list-style-type: none"> Alaska Municipal League \$3,400. SWAMC \$1,570 (based on population of 2,420 @.65/person). AML Conference of Mayors \$100. ZOOM Meeting \$660 (\$55 per month) 		
Travel	7150	\$5,000
<ul style="list-style-type: none"> Juneau Lobbying Trip (2) - \$1,810. Alaska Municipal League (1) - \$1,310. Southwest Alaska Municipal Conference (1) - \$1,040. Travel estimate is based on: <ul style="list-style-type: none"> \$600 for airfare per event. \$35 a day for per diem. \$100 a night for motel. Scholarships will be applied for and will likely defray travel costs. 		
Training	7155	\$500
<ul style="list-style-type: none"> Southwest Alaska Municipal Conference (2). Alaska Municipal League (2). Scholarships will be applied for and will likely defray travel costs. 		
Contributions	7190	\$500
<ul style="list-style-type: none"> Beaver Round-Up Festival. Flowers for funeral services, births. 		
Office Supplies	7300	\$100
<ul style="list-style-type: none"> Typical Office Supplies. 		
Food Items	7320	\$500
<ul style="list-style-type: none"> Food/snacks provided for meetings. 		
Minor Tools and Equipment	7610	\$500
<ul style="list-style-type: none"> Minor tools & equipment for council chambers. 		
Total Council Budget		\$45,330

FY22 City Clerk Budget Draft

Expenses	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 6000 10 12 0000 0 Salaries/Wages RT	72,181	72,286	72,814	72,427	75,039	54,736	20,303	78,063		
1000 6099 10 12 0000 0 Contra Wages			(9,865)		0	-8,637	8,637	0		
1000 6100 10 12 0000 0 Payroll Taxes	5,503	5,528	5,575	5,535	5,741	4,184	1,557	5,972		
1000 6210 10 12 0000 0 Health Insurance	11,162	10,050	10,398	10,537	11,282	7,391	3,891	12,124		
1000 6211 10 12 0000 0 HRA	-	-	4,839		2,000	0	2,000	2,000		
1000 6215 10 12 0000 0 Dental Insurance	681	615	573	623	568	369	199	568		
1000 6220 10 12 0000 0 Life Insurance	430	310	433	391	457	299	158	452		
1000 6230 10 12 0000 0 PERS Employer	14,270	15,912	16,019	15,400	16,508	12,042	4,466	17,174		
1000 6231 10 12 0000 0 PERS on Behalf	2,132	4,466	5,047	3,882	4,968	4,844	124	6,331		
1000 6235 10 12 0000 0 Workers' Compensation	295	302	235	277	238	168	70	247		
1000 7135 10 12 0000 0 Memberships	300	220	245	255	246	495	(249)	120		
1000 7150 10 12 0000 0 Travel	-	1,469	1,478	982	0	0	-	2,310		
1000 7155 10 12 0000 0 Training	-	125	775	300	1,650	1,015	635	1,650		
1000 7170 10 12 0000 0 Elections	3,431	3,773	3,109	3,438	3,866	3,825	41	5,000		
1000 7175 10 12 0000 0 Codification	1,245	1,783	2,159	1,729	2,500	923	1,577	2,500		
1000 7300 10 12 0000 0 Office Supplies	328	224	55	202	350	200	150	350		
1000 7310 10 12 0000 0 Supplies	78	-	-	26	0		-			
Total Expenses	112,035	117,063	113,889	116,004	125,413	81,855	43,558	134,861	0	0

Clerk

1000 XXXX 10 12 0000 0

Salaries	6000	\$78,063
<ul style="list-style-type: none"> One FTE. 		
Fringe Benefits	62XX	\$38,537
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS On Behalf	6230	\$6,331
<ul style="list-style-type: none"> 8.11% for all employees provided by the State. 		
Subs & Memberships	7135	\$120
<ul style="list-style-type: none"> International Institute of Municipal Clerks \$175. (prepaid in FY21) Alaska Association of Municipal Clerks \$50. National Association of Parliamentarians \$70 		
Travel	7150	\$2,310
<ul style="list-style-type: none"> June NCI classes in Tacoma. Airfare - \$820, Per Diem - \$250. AAMC conference November, Anchorage, Airfare - \$500, Per Diem - \$140, Hotel - \$600. Will see if BBEDC funds are available. 		
Training	7155	\$1,650
<ul style="list-style-type: none"> June NCI classes in Tacoma \$1,150 (includes room). AAMC conference fee \$500 (Academy and Conference). 		
Elections	7170	\$5,000
<ul style="list-style-type: none"> October Regular City Election cost includes advertising, ballots, programming the election machine cards, election judges. Cleaning sheets for voting machine UV cleaning machine 		
Codification	7175	\$2,500
<ul style="list-style-type: none"> Submit adopted ordinances to Code Publishing Co. to update Dillingham Municipal Code online and provide a pdf version Web hosting annual fee of \$350 		
Office Supplies	7300	\$ 350
<ul style="list-style-type: none"> Includes printer cartridges, hard paper 		
Total Clerk Budget		\$134,861

CM Comments

FY22 Administration Department Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual at 3/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Expenses										
1000 6000 10 13 0000 0 Salaries/Wages RT	175,190	154,838	171,116	167,048	181,371	162,085	19,286	201,258		
1000 6010 10 13 0000 0 Overtime	3,318	1,854	1,515	2,229	5,006	4,044	962	3,866		
1000 6099 10 13 0000 0 Contra Wages Admin			(50,654)		-37,000	-37,548	548	0		
1000 6100 10 13 0000 0 Payroll Taxes	13,584	11,848	13,172	12,868	14,028	12,553	1,475	15,692		
1000 6210 10 13 0000 0 Health Insurance	19,024	26,676	30,497	25,399	33,326	22,882	10,444	39,564		
1000 6211 10 13 0000 0 HRA	-	-	-	-	2,000	1,792	208	2,000		
1000 6215 10 13 0000 0 Dental Insurance	1,216	1,679	1,740	1,545	1,723	1,195	528	1,930		
1000 6220 10 13 0000 0 Life Insurance	691	784	1,021	832	1,114	603	511	921		
1000 6230 10 13 0000 0 PERS Employer	25,011	34,192	37,979	32,394	40,343	31,672	8,671	45,128		
1000 6231 10 13 0000 0 PERS on Behalf	3,792	9,597	11,966	8,452	12,140	12,741	(601)	16,636		
1000 6235 10 13 0000 0 Workers' Compensation	739	652	555	649	578	459	119	644		
1000 6250 10 13 0000 0 Employee Screening	-	-	20	7	0	0	-	20		
1000 6615 10 13 0000 0 Recruiting - Misc	-	98	140	79	750	607	143			
1000 6620 10 13 0000 0 Recruiting - Travel	7,874	-	-	2,625	5,580	600	4,980	1,200		
1000 6621 10 13 0000 0 Recruiting - Moving Admin	3,000	-	-	1,000	15,000	9,426	5,574	15,000		
1000 7060 10 13 0000 0 Contractual/Professional	15,757	4,500	-	6,752	30,000	1,728	28,272	51,000		
1000 7130 10 13 0000 0 Advertising	-	-	1,130	377	2,000	0	2,000	2,000		
1000 7135 10 13 0000 0 Memberships	330	384	200	305	400	477	(77)	500		
1000 7150 10 13 0000 0 Travel	2,254	4,165	6,167	4,196	0	140	(140)	9,140		
1000 7155 10 13 0000 0 Training	-	1,030	650	560	0	905	(905)	1,000		
1000 7300 10 13 0000 0 Office Supplies	1,590	356	2,052	1,333	500	10,537	(10,037)	1,000		
1000 7310 10 13 0000 0 Supplies	-	-	40	40	0	641	(641)			
1000 7610 10 13 0000 0 Minor Tools & Equipment	-	0	-	-	15,000	0	15,000			
1000 7705 10 13 0000 0 Building Rent					10,800	6,000	4,800	18,000		
1000 7720 10 13 0000 0 Electricity					0	138	(138)	2,880		
1000 7730 10 13 0000 0 Heating Fuel					0	785	(785)	4,500		
1000 7780 10 13 0000 0 Janitorial					0	50	(50)	150		
	273,370	252,652	229,309	251,777	334,659	244,512	90,147	434,029	-	-

Administration

1000 XXXX 10 13 0000 0

Salaries	6000	\$201,258
<ul style="list-style-type: none"> • Interim City Manager through November 2021 • City Manager and HR/Executive Assistant wages. 		
Overtime	6010	\$3,866
<ul style="list-style-type: none"> • Overtime for HR/Executive Assistant for unanticipated requirements. • One major project is the reorganization of the files between the City Offices and Storage in accordance with COD retention schedule. 		
Fringe Benefits	62XX	\$105,879
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$16,636
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
Employee Screening	6235	\$20
<ul style="list-style-type: none"> • Background check for the Executive Assistant 		
Recruiting Travel	6620	\$1,200
<ul style="list-style-type: none"> • Round trip for Interim City Manager • Round trip for new City Manager 		
Recruiting Moving Admin	6621	\$15,000
<ul style="list-style-type: none"> • Recruiting Bonus for new City Manager 		
Contractual Professional	7060	\$51,000
<ul style="list-style-type: none"> • Tim Pearson contract finish from FY21 • Additional for city manager search 		
Advertising	7130	\$2,000
<ul style="list-style-type: none"> • Special Advertising as needed required. • Recruiting advertisement is a likely expenditure in the future in order to recruit personnel. 		
Subs & Memberships	7135	\$500
<ul style="list-style-type: none"> • Subscription to Alaska Municipal Managers Association. 		

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Travel	7150	\$9,140
<ul style="list-style-type: none"> • City Manager Travel. <ul style="list-style-type: none"> ○ Possible Juneau business during Legislative session - \$905. ○ Attendance during the SWAMC Conference – \$1,040. ○ Alaska Municipal League Annual Conference - \$1,310. • HR recruiting trips. <ul style="list-style-type: none"> ○ AVTEC/UAA/UAF career fairs - \$1,175. • Travel estimate is based on: <ul style="list-style-type: none"> ○ \$600 for airfare per event. (4 events=2,400) ○ \$35 a day for per diem. (20 days=700) ○ \$100 a night for motel. (16 nights=1,600) 		
Training	7155	\$1,000
<ul style="list-style-type: none"> • AML conference fee - \$500. • SWAMC conference fee - \$500. 		
Office Supplies	7300	\$1,000
<ul style="list-style-type: none"> • Typical Office Supplies. 		
Building Rent	7705	\$18,000
<ul style="list-style-type: none"> • Rent of Vitavik apartment G 		
Electricity	7720	\$2,880
<ul style="list-style-type: none"> • For apartment rental 		
Heating Fuel	7730	\$4,500
<ul style="list-style-type: none"> • For apartment rental 		
Janitorial	7780	\$150
<ul style="list-style-type: none"> • Cleaning for apartment rental 		
Total Admin Budget		\$434,029

CM Comments	
<ul style="list-style-type: none"> • 	

FY22 Finance Department Budget Draft

Expenses	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 6000 10 14 0000 0 Salaries/Wages RT	314,114	328,422	325,092	322,543	345,841	254,759	91,082	375,896		
1000 6010 10 14 0000 0 Overtime	2,094	1,829	2,079	2,000	5,459	1,136	4,323	2,858		
1000 6099 10 14 0000 0 Contra Wages			(2,363)		(24,000)	(24,701)		0		
1000 6100 10 14 0000 0 Payroll Taxes	23,733	24,735	24,556	24,342	26,874	19,257	7,617	28,975		
1000 6210 10 14 0000 0 Health Insurance	88,328	90,983	85,222	88,178	104,345	59,895	44,450	114,427		
1000 6211 10 14 0000 0 HRA	1,250	-	5,855	2,368	4,000	2,000	2,000	5,783		
1000 6215 10 14 0000 0 Dental Insurance	6,438	6,264	5,116	5,946	5,808	3,242	2,566	4,040		
1000 6220 10 14 0000 0 Life Insurance	1,616	1,691	1,914	1,740	2,121	1,318	803	2,027		
1000 6230 10 14 0000 0 PERS Employer	67,023	70,686	71,821	69,843	77,353	53,952	23,402	79,684		
1000 6231 10 14 0000 0 PERS on Behalf	9,971	19,946	22,621	17,513	23,256	21,646	1,610	29,375		
1000 6235 10 14 0000 0 Workers Comp	3,300	1,377	1,849	2,176	1,107	767	340	1,192		
1000 6240 10 14 0000 0 Unemployment	-	-	99	33	0	2,300	(2,300)	2,000		
1000 6250 10 14 0000 0 Employee Screening	-	-	20	7	0	(20)	20	40		
1000 6560 10 14 0000 0 Annual Payroll Fees	4,023	4,500	1,552	3,358	4,824	3,903	921	4,824		
1000 7030 10 14 0000 0 Appraisal	36,000	12,000	23,025	23,675	28,000	23,705	4,295	20,000		
1000 7060 10 14 0000 0 Contractual Professional	16,417	49,411	46,543	37,457	50,000	9,368	40,632	50,000		
1000 7060 10 14 1040 0 Contractual Professional	-	-	57	19	0	21,976	(21,976)	40,000		
1000 7130 10 14 0000 0 Advertising	616	165	-	260	1,000	0	1,000	500		
1000 7135 10 14 0000 0 Memberships	90	140	75	102	245	0	245	245		
1000 7150 10 14 0000 0 Travel	525	1,312	-	612	0	0	0	1,200		
1000 7155 10 14 0000 0 Training	-	-	-	-	2,000	0	2,000	6,000		
1000 7180 10 14 0000 0 Bank Chgs/Misc	1,946	2,308	163	1,473	3,000	665	2,335	1,000		
1000 7182 10 14 0000 0 Cash Over/Under	6	116	1	41	0	0	0	0		
1000 7186 10 14 0000 0 Fraud Finance (7185)	-	-	707	236	0	0	0	0		
1000 7300 10 14 0000 0 Office Supplies	5,027	2,956	3,181	3,721	3,000	2,786	214	4,000		
1000 7610 10 14 0000 0 Minor Tools & Equip	1,488	267	833	863	1,500	330	1,170	3,500		
1000 7940 10 14 0000 0 Computer Software	-	-	-	-	1,900	1,908	(8)	0		
Total Expenses	584,024	619,107	620,019	608,504	667,633	460,193	206,740	777,565	0	0

Finance

1000 XXXX 10 14 0000 0

Salaries	6000	\$375,895
<ul style="list-style-type: none"> • Finance Director • Assistant Finance Director • Accounting Tech III (Payroll/Payables and Taxes/Collections) • Accounting Tech II (Receivables) • Accounting Tech I (Cash) • Accounting Tech III (PT – 14 hrs per week) 		
Overtime	6010	\$2,858
<ul style="list-style-type: none"> • 80 hours per non-exempt employee 		
Fringe Benefits	62XX	\$236,128
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$29,375
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
Unemployment	6240	\$2,000
<ul style="list-style-type: none"> • Unemployment for prior employees 		
Employee Screening	6250	\$40
<ul style="list-style-type: none"> • Background checks for new employee \$20 each 		
Annual Payroll Fees	6560	\$4,824
<ul style="list-style-type: none"> • HRA Participant Fee (estimated \$300/month x 12 months = \$3,744). • HRA Annual Fee (\$880) • 2021 FICA Administration Fee (\$200). 		
Appraisals	7030	\$20,000
<ul style="list-style-type: none"> • City contract for Assessor for property taxes -30% start, 20% ½ complete, 40% provides roll to clerk, 10% Final roll & appeals 		
Contractual	7060	\$90,000
<ul style="list-style-type: none"> • Finance Director Consultant \$50,000 (400hrs x \$125/hr) • Remote Online Sales \$40,000 		
Advertising	7130	\$500
<ul style="list-style-type: none"> • Newspaper advertisements reminding public that: taxes are due, business licenses and property tax returns, the mill rate has been established. 		

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Subs & Memberships	7135	\$245
<ul style="list-style-type: none"> Alaska Government Finance Officers Association Annual fee (\$95). Bond for Notary (2 X \$75) 		
Travel	7150	\$1,200
<ul style="list-style-type: none"> Fall Alaska Government Finance Officers Association Conference (AGFOA) Payroll Training Will apply for BBEDC scholarships to help defray cost 		
Training	7155	\$6,000
<ul style="list-style-type: none"> Alaska Government Finance Officers Association conference fee - \$300. Payroll Training - \$200 AccuFund Training on site - \$5,500 		
Bank Charges	7180	\$1,000
<ul style="list-style-type: none"> Charges for various services provided by the bank. Amount is estimated based upon past fiscal year charges. 		
Office Supplies	7300	\$4,000
<ul style="list-style-type: none"> This is for the toner cartridges for the Finance Department printers, and check stock and window envelopes for mailing invoices, statements, and checks. General office supplies. 		
Minor Tools and Equipment	7610	\$3,500
<ul style="list-style-type: none"> Filing cabinets – \$1,100 (2 @ \$550 each) New Chairs – \$500 (2 @ \$250) Folding Machine – \$1,000 Replacement stamps - \$150 Dymo Label writer - \$300 Other items - \$450 		
Total Finance Department Budget		\$777,565

CM Remarks:

- Increase of contractual fees for remote online sales tax
- Increase of part time employee for 14 hours per week

FY22 Legal Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual at 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Expenses										
1000 7020 10 15 0000 0 Legal	34,119	19,763	30,916	28,266	60,000	17,635	42,365	60,000		
1000 7020 10 15 9100 0 Legal						878				
1000 7021 10 15 0000 0 Legal - PSEA	-	-	-	-	-		-			
1000 7022 10 15 0000 0 Legal - Local 71	-	-	-	-	-		-			
1000 7023 10 15 0000 0 Legal - Anx.	25,394	1,215	-	8,870	-		-			
Total Expenses	59,513	20,978	30,916	37,136	60,000	18,512	42,365	60,000	-	-

Legal

1000 XXXX 10 15 0000 0

Legal	7020	\$60,000
<ul style="list-style-type: none">• General Legal Support.		
Total Legal Budget		\$60,000

CM Remarks:

- Both CBA's need to be negotiated.
- \$60,000 for general legal support for FY22, continued from FY21 due to ongoing global pandemic needs.

FY22 Insurance Budget2Draft

Expenses	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Dept Budget	FY21 Actual 03/31/2020	FY21 Variance	FY22 Request	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 7110 10 16 0000 0 General Liability (Ins)	34,709	35,846	47,293	39,283	75,117	55,619	19,498	66,100				
1000 7112 10 16 0000 0 Property	86,181	109,525	123,379	106,362	154,224	110,514	43,710	131,400				
1000 7114 10 16 0000 0 Automobile	36,530	34,310	35,184	35,341	42,716	32,434	10,282	38,000				
1000 7120 10 16 0000 0 Claims Deductibles	3,629	94	0	1,241	5,000	0	5,000	5,000				
Total Expenses	161,048	179,775	205,856	182,227	277,057	198,566	78,491	240,500	0	0		

Insurance

1000 XXXX 10 16 0000 0

Overview		
<ul style="list-style-type: none"> • Our insurance carrier is the Alaska Public Entity Insurance (APEI). We are part of an insurance pool. This means that many cities get together and pool their resources to provide for insurance coverage. APEI are the administrators of the pool. Typically, in a pool, the cities' donations cover any claim up to a cap where umbrella coverage kicks in. The umbrella coverage covers catastrophic events. • The categories below do not represent the total billed by APEI. There are other insurance costs such as workers' compensation, Police Professional Liability and Wharfingers that are directly coded to the departmental budgets. 		
General Liability	7110	\$66,100
<ul style="list-style-type: none"> • Premium Credit from FY21 was 2.8% 		
Property	7112	\$131,400
<ul style="list-style-type: none"> • Premium Credit from FY21 was 2.7% 		
Automobile	7114	\$38,000
Claims Deductibles	7120	\$5,000
Total Insurance Budget		\$240,500

CM Remarks:	
<ul style="list-style-type: none"> • Insurance is projected to increase by 7% from FY22. Evaluation of assets is expected to change the initial premiums assessed. 	

FY22 Non Departmental Budget Draft

Expenses	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 7010 10 17 0000 0 Audit	65,281	48,666	77,107	63,685	73,000	28,021	44,980	73,000		
1000 7060 10 17 0000 0 Contractual	1,050	2,485	1,985	1,840	500	45	455	2,000		
1000 7130 10 17 0000 0 Advertising	523	-	416	313	-	-	-	600		
1000 7181 10 17 0000 0 Credit Card Process Fees	1,048	-	-	349	-	-	-	-		
1000 7300 10 17 0000 0 Office Supplies	10,775	3,542	3,367	5,895	7,500	4,145	3,355	9,500		
1000 7310 10 17 0000 0 Supplies	-	-	394	-	-	-	-	-		
1000 7315 10 17 0000 0 Postage & Freight	9,831	8,977	10,435	9,748	10,000	7,246	2,754	10,000		
1000 7320 10 17 0000 0 Food Items	497	-	-	165	-	-	-	500		
1000 7385 10 17 0000 0 Gas, Oil, & Grease	261	-	-	87	-	-	-	-		
1000 7610 10 17 0000 0 Minor Tools & Equipment	-	478	-	159	-	1,719	-	-		
1000 7615 10 17 0000 0 AML/JJA Safety Account	-	-	-	-	16,200	16,119	-	-		
1000 7620 10 17 0000 0 Major Equipment	-	-	-	-	-	3,120	-	-		
1000 7630 10 17 0000 0 Leased Equipment	-	-	-	-	-	-	-	-		
1000 7630 10 17 0000 0 Copier Lease	-	2,328	2,422	1,583	2,500	-	2,500	-		
1000 7710 10 17 0000 0 Telephone	7,226	-	-	2,409	-	-	-	-		
1000 7715 10 17 0000 0 Internet	17,543	-	-	5,848	-	-	-	-		
1000 7910 10 17 0000 0 Computer Hardware	435	-	-	145	-	-	-	-		
1000 7920 10 17 0000 0 Computer Software	7,369	-	-	2,456	-	2,700	(2,700)	-		
1000 7940 10 17 0000 0 Computer Support	40,632	698	3,501	14,944	-	33,646	(33,646)	-		
1000 8110 10 17 0000 0 Vehicle Maintenance	349	166	-	172	-	-	-	-		
1000 8120 10 17 0000 0 Equipment Maintenance	2,989	448	32	1,157	3,000	5,600	(2,600)	8,200		
Total Expenses	165,810	67,788	99,659	111,086	112,700	102,361	10,339	103,800	-	-

Non-Departmental

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Audit	7010	\$73,000
<ul style="list-style-type: none"> Annual audit costs anticipated high for FY22 budget due to multiple projects occurring in FY21. 		
Contractual	7060	\$2,000
<ul style="list-style-type: none"> Unforeseen contractual costs. 		
Advertising	7130	\$600
<ul style="list-style-type: none"> Misc. advertising is for contracts & recruiting. 		
Office Supplies	7300	\$9,500
<ul style="list-style-type: none"> Typical office supplies. 		
Postage	7315	\$10,000
<ul style="list-style-type: none"> Typical postage costs. 		
Food Items	7320	\$500
<ul style="list-style-type: none"> Meetings and events. 		
Equipment Maintenance	8120	\$8,200
<ul style="list-style-type: none"> Cannon Contract Finance (\$1,600) Cannon Contracts Library (\$600) Cannon Contract Admin (\$4,000) 		
Total Non-Departmental Budget		\$103,800

CM Remarks:

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FY22 Planning Department Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4140 10 18 0000 0 Land Use Permits	333	760	420	504	800	250	550	800		
1000 4212 10 18 0000 0 Apartment Rent	0	0	2,478	826	25,500	6,920	18,580	12,000		
1000 4705 10 18 0000 0 Document Copies	10	0	0	3	150		150	150		
1000 4740 10 18 0000 0 Platting and Mapping	640	120	250	337	500	0	500	500		
Total Revenues	983	880	3,148	1,670	26,950	7,170	19,780	13,450	0	0
Expenses										
1000 6000 10 18 0000 0 Salaries/Wages RT	44,472	53,009	67,119	54,867	83,393	53,237	30,156	86,751		
1000 6099 10 18 0000 0 Contra Wages					-5,000	-5,049		0		
1000 6100 10 18 0000 0 Payroll Taxes	3,283	3,965	5,009	4,086	6,380	3,982	2,398	6,637		
1000 6210 10 18 0000 0 Health Insurance	14,859	18,124	22,898	18,627	30,675	16,135	14,540	32,966		
1000 6211 10 18 0000 0 HRA	-	6,000	474	2,158	2,000	2,756	(756)	4,000		
1000 6215 10 18 0000 0 Dental Insurance	1,000	1,260	1,403	1,221	1,743	921	822	1,743		
1000 6220 10 18 0000 0 Life Insurance	254	270	390	305	507	290	217	495		
1000 6230 10 18 0000 0 PERS Employer	9,729	11,658	14,766	12,051	18,347	11,712	6,635	19,086		
1000 6231 10 18 0000 0 PERS on Behalf	1,463	3,272	4,652	3,129	5,521	4,711	810	7,036		
1000 6235 10 18 0000 0 Workers' Compensation	202	212	217	210	263	163	100	274		
1000 7060 10 18 0000 0 Contractual	5,530	11,690	14,364	10,528	67,000	7,386	59,614	77,000		
1000 7060 10 18 3024 0 Contractual/Professional						19,322				
1000 7130 10 18 0000 0 Advertising	-	400		150	1,000	-	1,000	1,000		
1000 7130 10 18 3024 0 Advertising					51					
1000 7135 10 18 0000 0 Memberships	400	-	-	133	300		300	300		
1000 7150 10 18 0000 0 Travel	-	1,180	2,159	1,113	3,700	129	3,571	3,700		
1000 7155 10 18 0000 0 Training	-	-	320	107	1,905	219	1,686	1,905		
1000 7195 10 18 0000 0 Recording Fees	56	-	44	33	200	0	200	200		
1000 7300 10 18 0000 0 Office Supplies	1,197	201	140	513	500	0	500	500		
1000 7310 10 18 0000 0 Supplies	35	-	40	25	0		-			
1000 7325 10 18 0000 0 Household Supplies	-	-	12,120	4,040	500	0	500	500		
1000 7385 10 18 0000 0 Gas/Oil/ Grease						196				
1000 7610 10 18 0000 0 Minor Tools & Equipment	77	1,627	(371)	444	0		-			
1000 7705 10 18 0000 0 Building Rent	-	-	6,090	2,030	18,000	15,000	3,000	18,000		
1000 7710 10 18 0000 0 Telephone	119	-	-	40	0		-	3,000		
1000 7720 10 18 0000 0 Electricity			340		3,000	886		3,000		
1000 7730 10 18 0000 0 Heating Fuel			145		4,000	1,530		4,000		
Total Expenses	82,676	112,870	152,369	115,971	243,934	133,845	125,292	269,093	0	0
Excess Revenue Over (Under) Expenditures	(81,693)	(111,990)	(149,220)	(114,301)	(216,984)	(126,674.55)	(105,512)	(255,643)	-	-

Planning

1000 XXXX 10 18 0000 0

REVENUE		
Land Use Permits	4140	\$800
<ul style="list-style-type: none"> Fees for processing Land User Permits 		
Apartment Rent	4212	\$12,000
<ul style="list-style-type: none"> Revenue received from apartment - rent of Waskey Apt C 		
Document Copies	4705	\$150
<ul style="list-style-type: none"> Copies of maps and documents from planner 		
Platting and Mapping	4740	\$500
<ul style="list-style-type: none"> 		
EXPENSES		
Salaries	6000	\$86,751
<ul style="list-style-type: none"> Planner (Level X, Step 11) 		
Fringe Benefits	62XX	\$65,201
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$7,036
<ul style="list-style-type: none"> 8.11% for all employees provided by the State. 		
Contractual/Professional	7060	\$77,000
<ul style="list-style-type: none"> \$15,000 Geographic Information System (GIS) contract maintenance and projects \$5,000 Edge Survey for Coastal Erosion Annual Survey \$5,000 Edge Survey as needed for project and land use surveys \$42,000 request for update to the Comprehensive Plan by Agnew::Beck \$10,000 other miscellaneous engineering support for capital projects 		
Advertising	7130	\$1,000
<ul style="list-style-type: none"> Advertising needed for projects and RFP's. 		
Memberships	7135	\$300
<ul style="list-style-type: none"> Membership for APA - \$150 Membership for PMI - \$150 		

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Travel	7150	\$3,700
<ul style="list-style-type: none"> • City Planner Travel. <ul style="list-style-type: none"> ○ Alaska Chapter, American Planning Association Conference in Anchorage - \$1,200. • Travel estimate is based on: <ul style="list-style-type: none"> ○ \$650 for airfare per event. ○ \$35 a day for per diem. ○ \$150 a night for hotel. • PMI Conference - \$2,500. <ul style="list-style-type: none"> ○ \$1,500 for airfare per event. ○ \$35 a day for per diem. ○ \$125 a night for hotel. • Scholarships will be applied for and will likely defray travel costs. 		
Recording Fees	7195	\$200
<ul style="list-style-type: none"> • This expense is for documents that the City needs to record, including agreements, easements, street name changes, plats, etc. 		
Office Supplies	7300	\$500
<ul style="list-style-type: none"> • Typical Office Supplies. 		
Household Supplies	7325	\$500
<ul style="list-style-type: none"> • Supplies purchased for upkeep of Vitavik Apartment rental to be recovered the project contractors 		
Building Rent	7705	\$18,000
<ul style="list-style-type: none"> • Monthly rent of \$1,500 paid to Vitavik Apartment to be recovered the project contractors 		
Electricity	7720	\$3,000
<ul style="list-style-type: none"> • Electricity for Vitavik Apartment to be recovered the project contractors 		
Heating Fuel	7730	\$4,000
<ul style="list-style-type: none"> • Heating fuel for Vitavik Apartment to be recovered the project contractors 		
Total Planning Department		\$269,093

CM Remarks:

- FY20 entered a rental agreement with Vitavik Manor Apartments to house engineers, inspectors, contractors that will be working on capital projects. Expenses will be recovered in project costs.

Cynthia Rogers Remarks:**Revenues**

Land Use Permits FY22 Request: \$700.00

Document Copies FY22 Request: \$150.00

Platting and Mapping FY22 Request: \$500.00

COVID has impacted FY21 revenues, which may continue into FY22.

Expenditures

Contractual FY22 Request: \$77,000.00

FY21 is expected to be close to budgeted amount. Contractual category is primarily used to support the GIS contract with Alaska Map Company and for survey or other planning and platting needs. Expecting some cost increases in this category to cover outstanding planning issues such as the Kalstrom property, Squaw Creek Road, to account for potential cost increases to an expanded GIS contract to include assistance with the Cemeteries and GRMS (Gravel Road Management System) projects. I have also requested \$10,000 for general engineering support for capital projects.

\$42,000 of the request under contractual is for an update to the Comprehensive Plan, and based upon a proposal from Agnew::Beck.

Advertising FY22 Request: \$1,000.00

FY21 does not currently appear to reflect advertising costs incurred for RFPs, so perhaps these are being accounted for in Public Works. Regardless, expecting some advertising cost to go up to cover a greater number of CIP and reoccurring RFPs and contracts.

Memberships FY22 Request: \$300.00

Requesting membership for the American Planning Association, and the Project Management Institute.

Travel FY22 Request: \$3,700.00

Requesting travel for Alaska Chapter, APA conference in Anchorage and one project management conference. Will take advantage of virtual offerings and apply for scholarships to defray costs.

Training FY22 Request: \$1,900.00

Registration fees for the AK APA Conference and a PMI conference are included here. Both will be required to earn CEUs towards AICP (American Institute of Certified Planners) and PMP (Project Management Professional) certifications.

Recording Fees FY22 Request: \$200.00

Cost for Final Plat recording, ordering missing mylars, misc. recording needs.

Office Supplies FY22 Request: \$500.00

FY21 is expected to be used for archival and project supplies. No change in amounting being requested in FY22.

Wish List Items:

Travel FY22 Wish List Request: \$1,700.00
Attend the National Planning Conference in 2022. Travel would cover RT airfare, hotel and per diem.
Training FY22 Wish List Request: \$785.00
Registration fee for the National Planning Conference in 2022.

FY22 Foreclosure Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4049 10 19 0000 0 Foreclosed Property Sales	0	13,596	3,758	5,786	0	0	0	4,000		
1000 4790 10 19 0000 0 Miscellaneous Revenue Foreclosed Property	3,659	0	0	1,220	0	0	0	0		
Total Revenues	3,659	13,596	3,758	7,005	0	0	0	4,000	0	0
Expenses										
1000 7020 10 19 0000 0 Legal	427	8,114	2,932	3,824	1,500	693	807	4,000		
1000 7020 10 19 9002 0 Legal	1,480	0	0	493	0	0	0	0		
1000 7020 10 19 9204 0 Foreclosed Property Dillingham Construction	800	0	0	800	0	0	0	0		
1000 7060 10 19 0000 0 Contractual/Professional	0	1,080	0	360	0	0	0	0		
1000 7199 10 19 0000 0 Foreclosure Costs	0	0	4,556	1,519	500	180	320	2,000		
1000 7300 10 19 0000 0 Office Supplies	0	112	146	86	0	0	0	0		
Total Expenses	2,707	9,306	7,633	6,549	2,000	873	1,127	6,000	0	0
Excess Revenue Over (Under) Expenditures	953	4,290	(3,875)	456	(2,000)	(873)	(1,127)	(2,000)	0	0

Foreclosure Costs

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Legal	7020	\$4,000
<ul style="list-style-type: none"> The majority of foreclosure costs are charged back to the taxpayer, but there are always some costs that cannot be charged back. This category is for those costs. Decrease from previous year due to global pandemic that is impacting collection efforts. 		
Foreclosure	7199	\$2,000
<ul style="list-style-type: none"> This is for various costs related to foreclosures, such as advertising, insurance, and other miscellaneous costs that arise that cannot be charged back to the taxpayer. No change from previous year. 		
Total		\$6,000

CM Remarks:

- No CM remarks.

FY22 IT Budget

Expenses	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 7060 10 29 0000 0 Contractual/Professional			600			1,000		5,040		
1000 7710 10 29 0000 0 Telephone		23,962	28,385	26,174	26,300	18,976	7,324	27,000		
1000 7710 10 29 1124 0 Telephone Jail Corrections		4,506	5,978	5,242	5,900	2,749	3,151	5,300		
1000 7715 10 29 0000 0 Internet		14,737	18,027	16,382	18,000	15,527	2,473	19,000		
1000 7715 10 29 1124 0 Internet Jail Corrections		1,092	637	864	1,000	1,538	(538)	2,300		
1000 7910 10 29 0000 0 Computer Hardware		45,520	86,541	66,030	49,920	8,494	41,426	68,200		
1000 7920 10 29 0000 0 Computer Software		10,508	39,480	24,994	43,526	4,618	38,908	44,284		
1000 7940 10 29 0000 0 Computer Support		-	56,946	28,473	44,657	8,114	36,543	53,532		
Total Expenses	-	100,325	236,594	168,160	189,303	61,116	129,187	219,616	-	-

IT

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Contractual/Professional	7060	\$5,040
<ul style="list-style-type: none"> G-Suite Licensing \$5,040 Annual 		
Telephone	7710	\$32,300
<ul style="list-style-type: none"> Telephone charges for all general fund departments \$27,000. Telephone charges for Jail Corrections (project 1124) \$5,300. 		
Internet	7715	\$21,300
<ul style="list-style-type: none"> Internet charges for all general fund departments \$19,000. Internet charges for Jail Corrections (project# 1124) \$2,300. 		
Computer Hardware	7910	\$68,2000
<ul style="list-style-type: none"> Watchguards \$12,000 (6 locations). Operational IT components and computer upgrades - \$39,200. 15 computers upgrades - \$17,000 (82 computers city wide replacing 1/5 every year) 		
Computer Software	7920	\$44,284
<ul style="list-style-type: none"> Finance - AccuFund \$9,820 Planning - \$1,500 Other \$1,500 GIS \$406 Annual MARS \$20,600 (FY23 \$19,600; FY24 \$7,600) Barracuda – good until FY24 FileMaker Pro \$2,700 Google Storage \$47.76 (\$1.99 per month for planner and CM) APSIN Public Safety \$710 Adobe \$900 (Kelsa, Elizabeth, Chelsey, Tony, 1 more) Fingerprint software \$5,000 TecPro NAS repair - \$1,100 		
Computer Support	7940	\$53,532
<ul style="list-style-type: none"> FY22 ACS Services, Inc, contract - \$39,312. Computerworks NPS, Inc contract – \$9,825 Computerworks NPS, Inc additional support - \$1,200 JAA Synchronized Communications (VHF radios) – \$2,375 eDocs contract - Laserfische - \$820 		
Total IT Fund		\$219,616

CM Remarks:

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FY22 Meeting Hall Budget

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4211 10 43 0000 0 Rental Income - Reom/Facility	1,050	2,800	295	1,382	-	-	-	-	-	-
Total Revenues	1,050	2,800	295	1,382	-	-	-	-	-	-
Expenses										
1000 7710 10 43 0000 0 Telephone	410			410		-	-	-		
1000 7720 10 43 0000 0 Electricity	693	787	746	742	800	530	270	800		
1000 7740 10 43 0000 0 Water/Sewer	1,835	1,943	1,295	1,691	-	-	-	-		
Total Expenses	2,938	2,730	2,041	2,570	800	530	270	800	-	-
Excess Revenue Over (Under) Expenditures	(1,888)	70	(1,746)	(1,188)	(800)	(530)	(270)	(800)	-	-

Meeting Hall

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Electricity	7720	\$800
<ul style="list-style-type: none">To maintain basic service.		
Total IT Fund	7715	\$800

CM Remarks:

- Meeting Hall is closed due to structural concerns

FY22 Public Safety Admin Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4723 20 20 0000 0 Court Deposits	21,257	6,514	4,516	10,763	6,000	18,239	(12,239)	8,000		
Total Revenues	21,257	6,514	4,516	10,763	6,000	18,239	(12,239)	8,000	0	0
Expenses										
1000 6000 20 20 0000 0 Salaries/Wages RT	67,241	69,922	72,974	70,046	73,722	54,758	18,963	78,246		
1000 6099 20 20 0000 0 Contra Wages	0	0	(27,631)	(9,210)	(27,000)	(27,927)	927	0		
1000 6100 20 20 0000 0 Payroll Taxes	5,092	5,288	5,554	5,311	5,640	4,159	1,481	5,986		
1000 6210 20 20 0000 0 Health Insurance	14,183	14,726	15,239	14,716	16,533	10,832	5,701	17,768		
1000 6211 20 20 0000 0 HRA	0	1,485	1,413	966	250	0	250	1,000		
1000 6215 20 20 0000 0 Dental Insurance	892	939	875	902	867	564	303	867		
1000 6220 20 20 0000 0 Life Insurance	437	338	434	403	455	297	158	594		
1000 6230 20 20 0000 0 PERS Employer	14,762	15,389	16,054	15,402	15,896	12,106	3,790	17,214		
1000 6231 20 20 0000 0 PERS on Behalf	2,204	4,319	5,058	3,860	4,880	4,870	10	6,346		
1000 6235 20 20 0000 0 Workers' Compensation	2,562	2,695	2,712	2,656	2,686	2,252	434	3,338		
1000 6250 20 20 0000 0 Employee Screening	0	300	0	100	0	0	0	0		
1000 7110 20 20 0000 0 General Liability (Ins)	5,206	7,681	10,641	7,843	13,301	12,514	787	13,400		
1000 7130 20 20 0000 0 Advertising	0	0	0	0	100	275	(175)	250		
1000 7135 20 20 0000 0 Memberships	270	80	130	160	350	0	350	350		
1000 7150 20 20 0000 0 Travel	374	0	362	245	1,000	0	1,000	0		
1000 7155 20 20 0000 0 Training	0	60	0	20	0	0	0	0		
1000 7198 20 20 0000 0 Court Processing	482	353	218	351	600	1,136	(536)	800		
1000 7300 20 20 0000 0 Office Supplies	779	1,585	1,470	1,278	1,500	398	1,102	1,500		
1000 7315 20 20 0000 0 Postage & Freight	1,226	1,402	1,275	1,301	1,300	907	393	1,500		
1000 7340 20 20 0000 0 Uniforms	225	241	0	155	250	0	250	250		
1000 7610 20 20 0000 0 Minor Tools & Equipment	0	0	0	0	0	106	(106)	0		
1000 7620 20 20 0000 0 Major Equipments	0	0	0	0	0	0	0	6,000		
1000 7630 20 20 0000 0 Copier Lease	0	0	0	0	2,100	0	2,100	0		
1000 7710 20 20 0000 0 Telephone	5,156	0	0	1,719	0	0	0	0		
1000 7715 20 20 0000 0 Internet	1,409	0	0	470	0	0	0	0		
1000 7720 20 20 0000 0 Electricity	11,683	10,173	12,770	11,542	12,000	8,843	3,157	12,000		
1000 7730 20 20 0000 0 Heating Fuel	6,977	8,185	11,264	8,809	7,000	8,994	(1,994)	10,000		
1000 7740 20 20 0000 0 Water/Sewer	4,397	4,656	4,656	4,569	4,700	3,104	1,596	4,600		
1000 7750 20 20 0000 0 Refuse	1,616	1,664	1,504	1,595	1,550	416	1,234	1,650		
1000 8210 20 20 0000 0 Required Inspections	1,065	0	404	490	800	0	800	1,000		
Total Expenses	148,238	151,480	137,375	145,698	140,580	98,605	41,975	184,659	0	0
Excess Revenue Over (Under) Expenditures	(126,981)	(144,966)	(132,859)	(134,935)	(134,580)	(80,365)	(54,214)	(176,659)	0	0

Public Safety Administration

1000 XXXX 20 20 0000 0

REVENUE		
Court Deposits	4723	\$8,000
<ul style="list-style-type: none"> Fines paid to the court from citations issued by police paid by SOA 		
EXPENSES		
Salaries	6000	\$78,246
<ul style="list-style-type: none"> 75% Police Chief salary - (25% charged to Corrections). 		
Fringe Benefits	62XX	\$46,767
<ul style="list-style-type: none"> 75% of Fringe Benefits for Chief of Police. FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$6,346
<ul style="list-style-type: none"> 8.11% for all employees provided by the State. 		
Insurance	7110	\$13,400
<ul style="list-style-type: none"> 50% General Liability insurance premium - (50% to Corrections). 		
Advertising	7130	\$250
<ul style="list-style-type: none"> Advertising for vacant positions and other public information that needs to be placed in a newspaper or other media 		
Subs & Memberships	7135	\$350
<ul style="list-style-type: none"> For membership in professional organizations and APSC certifications, IACP membership notary certifications, etc. 		
Travel	7150	\$0
<ul style="list-style-type: none"> Nothing planned – most trainings now zoom or web-based 		
Court Processing	7198	\$800
<ul style="list-style-type: none"> Used to reimburse court for processing/collecting citations. Also, to pay APSC for training surcharge on citations. 		
Office Supplies	7300	\$1,500
<ul style="list-style-type: none"> Typical office supplies, toner cartridges, furniture, computer supplies Used for all DDPS divisions 		

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Postage	7315	\$1,500
<ul style="list-style-type: none"> • Postage and freight all DDPS divisions. 		
Uniforms	7340	\$250
<ul style="list-style-type: none"> • Replacement of uniforms and other police gear. 		
Major Equipment	7620	\$6,000
<ul style="list-style-type: none"> • Copier purchase 		
Electricity	7720	\$12,000
<ul style="list-style-type: none"> • 50% of electric cost for the entire department (to be split with corrections). 		
Heating Fuel	7730	\$10,000
<ul style="list-style-type: none"> • 50% of heating fuel for entire building (to be split with corrections). 		
Water & Sewer	7740	\$4,600
<ul style="list-style-type: none"> • 50% of water/sewer expense (to be split with corrections). 		
Refuse	7750	\$1,650
<ul style="list-style-type: none"> • 50% of DDPS refuse costs (to be split with corrections). 		
Equipment Maintenance	8120	\$1,000
<ul style="list-style-type: none"> • Cannon Contract Public Safety (old Admin) (\$1000) 		
Total PS Admin Budget		184,659

CM Remarks:

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FY22 Dispatch Department Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approval
Revenues										
1000 4722 20 21 0000 0 Reports to Public	250	340	190	260	250	150	100	250		
1000 4991 20 21 0000 0 E911 % from Revenues	47,307	51,139	51,000	49,815	51,000	25,500	25,500	55,468		
Total Revenues	47,557	51,479	51,190	50,075	51,250	25,650	25,600	55,718	0	0
Expenses										
1000 6000 20 21 0000 0 Salaries/Wages RT	261,699	238,249	257,711	252,553	268,183	199,959	68,224	269,255		
1000 6010 20 21 0000 0 Overtime	38,372	56,432	54,827	49,877	43,480	28,610	14,870	48,983		
1000 6099 20 21 0000 0 Contra Wages			(88,777)	(88,777)	(88,000)	(88,905)	905	0		
1000 6100 20 21 0000 0 Payroll Taxes	22,469	22,243	23,689	22,800	22,635	17,324	5,311	24,346		
1000 6200 20 21 0000 0 Fringe Benefits	0	29	0	10	1,000		1,000	0		
1000 6210 20 21 0000 0 Health Insurance	90,877	77,938	74,753	81,189	84,432	54,421	30,011	102,303		
1000 6211 20 21 0000 0 HRA	0	4,000	3,136	2,379	1,250	0	1,250	1,250		
1000 6215 20 21 0000 0 Dental Insurance	6,183	5,308	4,502	5,331	4,627	2,963	1,664	5,215		
1000 6220 20 21 0000 0 Life Insurance	1,506	1,011	1,429	1,315	1,572	1,035	537	1,541		
1000 6230 20 21 0000 0 PERS Employer	64,460	63,099	66,209	64,589	65,093	49,069	16,024	70,015		
1000 6231 20 21 0000 0 PERS on Behalf	9,600	17,705	20,840	16,048	19,587	19,739	(152)	25,810		
1000 6235 20 21 0000 0 Workers' Compensation	2,236	1,114	2,219	1,857	919	2,288	(1,369)	1,000		
1000 6240 20 21 0000 0 Unemployment Compensation			0	0	0	1,029	(1,029)	2,000		
1000 7150 20 21 0000 0 Travel	0	294	0	98	0	0	0	0		
1000 7155 20 21 0000 0 Training	0	0	0	0	0	0	0	0		
1000 7310 20 21 0000 0 Supplies	0	0	192	64	0	136	(136)	1,000		
1000 7340 20 21 0000 0 Uniforms	650	116	217	328	600	0	600	600		
1000 7610 20 21 0000 0 Minor Tools & Equipment	356	1,000	2,449	1,268	1,800	455	1,345	800		
1000 7620 20 21 0000 0 Major Tools & Equipment	0	0	0	0	16,000	0	16,000	0		
1000 7711 20 21 0000 0 Satellite Phone	245	490	558	431	560	558	2	560		
1000 7940 20 21 0000 0 Computer Support	1,338	0	0	446	0	0	0	0		
1000 7970 20 21 0000 0 Apsin Contract	709	709	0	472	0	0	0	0		
Total Expenses	500,701	489,738	423,953	471,464	443,738	288,682	155,056	554,668	0	0
Excess Revenue Over (Under) Expenditures	(453,144)	(438,259)	(372,763)	(421,388)	(392,488)	(263,032)	(129,456)	(498,970)	0	0

Public Safety Dispatch

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REVENUE		
Reports to Public	4722	\$250
<ul style="list-style-type: none"> • \$10 paid per police report 		
E911% from Revenue	4991	\$55,618
<ul style="list-style-type: none"> • 10% of dispatch budget allowed from E911 Fund per Alaska Statute 29.35.131.911 		
EXPENSES		
Salaries	6000	\$269,265
<ul style="list-style-type: none"> • 1 - Dispatch supervisor • 4 - Dispatchers 		
Overtime	6010	\$48,983
<ul style="list-style-type: none"> • Overtime expenses needed for 24/7 coverage for holidays, vacations, sick days, and potential vacant positions. 		
Fringe Benefits	62XX	\$205,670
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$25,810
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
Unemployment Compensation	6240	\$2,000
<ul style="list-style-type: none"> • Unemployment for prior employees 		
Travel	7150	\$0
<ul style="list-style-type: none"> • Most training is now web/zoom based 		
Supplies	7310	\$1,000
<ul style="list-style-type: none"> • Dispatch office supplies 		
Uniforms	7340	\$600
<ul style="list-style-type: none"> • Uniform shirts dispatchers – replacement and new hires 		
Minor Tools & Equipment	7610	\$800
<ul style="list-style-type: none"> • Typical office supplies, toner cartridges, furniture, computer supplies 		
Major Tools & Equipment	7620	\$0
<ul style="list-style-type: none"> • Nothing major requested 		

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Satellite Phone	7711	\$560
<ul style="list-style-type: none">Satellite phone renewed every six months.		
Total Dispatch Budget		\$554,688

CM Remarks:

- Meeting Hall is closed due to structural concerns

FY22 Patrol Department Budget Draft

Section . Item 2.

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4650 20 22 0000 0 Contract Revenue	0	0	0	0	20,000	15,003	4,997	20,000		
Total Revenues	0	0	0	0	20,000	15,003	4,997	20,000	0	0
Expenses										
1000 6000 20 22 0000 0 Salaries/Wages RT	328,204	427,498	400,078	385,260	458,676	275,317	183,359	473,386		
1000 6010 20 22 0000 0 Overtime	50,187	54,712	48,067	50,959	68,817	53,933	14,884	68,015		
1000 6099 20 22 0000 0 Contra Wages	0	0	-115,331	-38,444	-100,000	-109,858	9,858	0		
1000 6099 20 22 8011 0 Contra Wages	0	0	0	0	0	-12,986	12,986	0		
1000 6100 20 22 0000 0 Payroll Taxes	28,673	36,730	33,874	33,092	38,072	26,467	11,605	41,417		
1000 6200 20 22 0000 0 Fringe Benefits	0	66	0	22	2,000		2,000	0		
1000 6210 20 22 0000 0 Health Insurance	64,124	98,821	96,863	86,603	151,944	65,555	86,389	133,535		
1000 6211 20 22 0000 0 HRA	0	0	1,211	404	2,000	0	2,000	1,500		
1000 6215 20 22 0000 0 Dental Insurance	4,066	6,384	5,717	5,389	8,414	3,510	4,904	6,989		
1000 6220 20 22 0000 0 Life Insurance	1,858	2,121	2,188	2,056	2,458	1,503	955	2,559		
1000 6230 20 22 0000 0 PERS Employer	82,646	103,564	97,188	94,466	109,489	73,053	36,436	119,109		
1000 6231 20 22 0000 0 PERS on Behalf	12,321	28,988	30,440	23,916	32,946	29,354	3,592	43,908		
1000 6235 20 22 0000 0 Workers' Compensation	14,005	11,365	16,066	13,812	16,654	13,348	3,306	22,132		
1000 6240 20 22 0000 0 Unemployment Compensation	7,592	0	0	2,531	0	0	0	0		
1000 6250 20 22 0000 0 Employee Screening	540	799	300	546	1,500	0	1,500	3,000		
1000 6620 20 22 0000 0 Recruiting - Travel	0	3,749	0	1,250	22,000	11,000	11,000	0		
1000 6621 20 22 0000 0 Recruiting - Bonus	0	0	0	0	0	0	0	20,000		
1000 7060 20 22 0000 0 Cont./Prof	900	0	0	300	300	0	300	300		
1000 7150 20 22 0000 0 Travel	420	1,101	4,509	2,010	2,400	-1,887	4,287	17,400		
1000 7155 20 22 0000 0 Training	355	9,668	6,327	5,450	13,200	0	13,200	19,200		
1000 7310 20 22 0000 0 Supplies	117	269	85	157	0	0	0	1,000		
1000 7335 20 22 0000 0 Promotional Supplies	126	0	297	141	400	212	188	400		
1000 7337 20 22 0000 0 Investigations	0	1,600	1,600	1,067	8,000	0	8,000	8,000		
1000 7340 20 22 0000 0 Uniforms	4,135	1,994	2,255	2,794	2,000	1,080	920	2,000		
1000 7610 20 22 0000 0 Minor Tools & Equipment	10,073	7,076	4,228	7,126	16,000	8,050	7,950	9,000		
1000 7620 20 22 0000 0 Major Equipment	0	2,960	0	987	8,000	0	8,000	0		
1000 7630 20 22 0000 0 Vehicle Lease	37,876	32,336	25,091	31,767	29,500	26,187	3,313	34,866		
1000 8120 20 22 0000 0 Equipment Maintenance	1,014	1,339	0	851	500	0	500	500		
Total Expenses	649,232	833,340	661,052	714,541	895,270	463,841	431,429	1,028,216	0	0

Public Safety Patrol

1000 XXXX 20 22 0000 0

REVENUE		
Contract Revenues	4650	\$20,000
<ul style="list-style-type: none"> 1 – Contract with DOT to provide TSA support. 		
EXPENSES		
Salaries	6000	\$473,387
<ul style="list-style-type: none"> 1 - Patrol Sergeant. 4 - Patrol Officers. 2 – Patrol Officers (2wk on/2wk off) 		
Overtime	6010	\$68,015
<ul style="list-style-type: none"> Overtime for all 7 police officers. Overtime used to cover 24/7 for holidays, sick time, vacations, staffing vacancies, court, and police emergencies. 		
Fringe Benefits	62XX	\$327,241
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$43,908
<ul style="list-style-type: none"> 8.11% for all employees provided by the State. 		
Employee Screening	6250	\$3,000
<ul style="list-style-type: none"> Medical/psychological screening for new two new officers 		
Recruiting – Bonus	6621	\$20,000
<ul style="list-style-type: none"> Cost of bonus given to new lateral hire officers -\$10,000 x 2 		
Contractual/Professional	7060	\$300
<ul style="list-style-type: none"> Towing expenses and other minor contract expenses. 		
Travel	7150	\$17,400
<ul style="list-style-type: none"> Airfare/travel costs for officers to Sitka academy (and re-cert) -\$1,000 x 3 Airfare costs for 2 officers for 2 on/2 off officers -\$7,200 X 2 		
Training	7155	\$19,200
<ul style="list-style-type: none"> Cost of basic academy\$13,000 Cost of re-cert academy\$3,000 x 2. APSC may reimburse costs depending upon funding available - not guaranteed or even likely BBEDC funds may be used – but are not guaranteed 		

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Supplies	7310	\$1,000
<ul style="list-style-type: none"> Patrol office supplies 		
Promotional Supplies	7335	\$400
<ul style="list-style-type: none"> For toy badges, candy for Halloween and parades, and other giveaways to children and community. 		
Investigations	7337	\$8,000
<ul style="list-style-type: none"> This is to pay for SART (sexual assault) exams. We are billed \$800 per exam by Kananak hospital and average about 10 SART exams a year. We may be reimbursed by the SART for the cost of this exams, pending available funding, but it is not guaranteed. 		
Uniforms	7340	\$2,000
<ul style="list-style-type: none"> Replacement uniforms/leather gear for 6 officers as needed. 		
Minor Tools & Equip	7610	\$9,000
<ul style="list-style-type: none"> Evidence and investigative supplies, Taser, cartridges, batteries, and holsters, PBTs, Audio recorders, Cameras, Statue books, ammunition Essentially any tools or equipment needed to operate 		
Major Equipment	7620	\$0
<ul style="list-style-type: none"> Nothing planned 		
Vehicle Lease	7630	\$34,866
<ul style="list-style-type: none"> 2017 Final lease payments for 2 patrol cars - \$16,437.74 2019 lease payments for 1 patrol cars - \$8,678.02 2021 lease payments for 1 patrol cars - \$9,749.44 		
Equipment Maintenance	8120	\$500
<ul style="list-style-type: none"> Radar/Lidar certifications, PBT calibrations, weapons repair and maintenance supplies, Copier maintenance/repair, fire extinguishers, etc. 		
Total Patrol Budget		\$1,028,216

CM Remarks:

- Increase in training fees
- Increase in vehicle lease for FY21 vehicle
- Increase for recruiting bonus of \$20,000

FY22 Corrections Department Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4650 20 24 0000 0 Contract Revenue	545,777	555,238	560,238	553,751	555,367	411,525	143,842	555,367		
1000 4720 20 24 0000 0 Commissary Revenue	3,650	4,037	2,566	3,418	3,000	1,160	1,840	2,500		
1000 4721 20 24 0000 0 Fingerprints	1,035	1,055	575	888	1,000	285	715	1,000		
1000 4725 20 24 0000 0 Title 47 User Fees	14,952	13,160	18,832	15,648	15,000	1,410	13,590	15,000		
Total Revenues	565,414	573,490	582,211	573,705	574,367	414,380	159,987	573,867	0	0
Expenses										
1000 6000 20 24 0000 0 Salaries/Wages RT	302,764	301,438	303,989	302,730	310,655	219,278	91,377	328,441		
1000 6010 20 24 0000 0 Overtime	18,331	26,850	51,538	32,240	34,100	29,460	4,640	38,266		
1000 6099 20 24 0000 0 Contra Wages	0	0	(49,154)	(16,385)	(39,000)	(39,096)	96	0		
1000 6100 20 24 0000 0 Payroll Taxes	24,105	24,753	27,115	25,324	24,793	18,936	5,857	28,054		
1000 6200 20 24 0000 0 Fringe Benefits	0	0	0	0	1,500		1,500	0		
1000 6210 20 24 0000 0 Health Insurance	83,419	83,741	66,233	77,798	103,147	50,605	52,542	87,663		
1000 6211 20 24 0000 0 HRA	0	4,228	471	1,566	1,500	0	1,500	2,000		
1000 6215 20 24 0000 0 Dental Insurance	5,471	5,538	3,808	4,939	5,614	2,670	2,944	4,319		
1000 6220 20 24 0000 0 Life Insurance	1,836	1,545	1,628	1,670	1,819	1,127	692	2,523		
1000 6230 20 24 0000 0 PERS Employer	70,483	70,813	77,271	72,856	71,301	54,325	16,976	80,676		
1000 6231 20 24 0000 0 PERS on Behalf Expense	10,480	19,867	24,336	18,224	21,455	21,815	(360)	29,740		
1000 6235 20 24 0000 0 Workers' Compensation	11,186	11,260	11,836	11,427	10,043	9,129	914	13,908		
1000 6240 20 24 0000 0 Unemployment Compensation	0	0	3,357	1,119	0	6,386	(6,386)	7,000		
1000 6250 20 24 0000 0 Employee Screening	40	614	984	546	1,000	579	421	1,000		
1000 7110 20 24 0000 0 General Liability (Ins)	5,206	7,681	10,945	7,944	17,181	12,871	4,310	15,300		
1000 7135 20 24 0000 0 Memberships	50	0	0	17	100	0	100	100		
1000 7150 20 24 0000 0 Travel	965	1,383	4,221	2,190	0	0	0	7,000		
1000 7155 20 24 0000 0 Training	0	0	0	0	0	0	0	0		
1000 7305 20 24 0000 0 Commissary Supplies	2,331	2,759	2,311	2,467	4,000	1,209	2,791	2,500		
1000 7310 20 24 0000 0 Supplies	4,502	3,271	2,742	3,505	5,000	2,238	2,762	5,000		
1000 7320 20 24 0000 0 Food Items	11,941	12,996	13,588	12,775	18,000	11,254	6,746	18,900		
1000 7340 20 24 0000 0 Uniforms	696	692	1,471	953	2,200	235	1,965	1,600		
1000 7610 20 24 0000 0 Minor Tools & Equipment	2,477	4,552	2,953	3,328	4,000	1,495	2,505	3,000		
1000 7720 20 24 0000 0 Electricity	11,683	10,173	12,770	11,542	12,000	8,943	3,157	12,000		
1000 7730 20 24 0000 0 Heating Fuel	6,977	8,185	11,264	8,809	9,000	8,983	17	10,000		
1000 7740 20 24 0000 0 Water/Sewer	4,397	4,656	4,656	4,569	4,700	3,104	1,596	4,600		
1000 7750 20 24 0000 0 Refuse	1,616	1,664	1,504	1,595	1,650	416	1,234	1,650		
1000 8120 20 24 0000 0 Equipment Maintenance	133	0	36	56	500	0	500	500		
1000 8210 20 24 0000 0 Required Inspections	1,390	400	400	730	800	400	400	400		
Total Expenses	582,380	608,958	592,263	594,534	627,058	426,264	200,794	705,240	0	0
Excess Revenue Over (Under) Expenditures	(16,967)	(35,468)	(10,052)	(20,829)	(52,691)	(11,883)	(40,808)	(131,373)	0	0

Public Safety Corrections

1000 XXXX 20 24 0000 0

REVENUE		
Contract Revenue	4650	555,367
<ul style="list-style-type: none"> Jail Contract paid by SOA -\$535,367 Arrestment hearing support paid by SOA -\$20,000 		
Commissary Revenue	4720	\$2,500
<ul style="list-style-type: none"> Sale of snack items to inmates 		
Fingerprints	4721	\$1,000
<ul style="list-style-type: none"> Provide fingerprints to public upon request 		
Title 47 User Fees	4725	\$15,000
<ul style="list-style-type: none"> \$235 fee collected from persons placed under protective custody 		
EXPENSES		
Salaries	6000	\$328,441
<ul style="list-style-type: none"> 1 Corrections Sergeant 4 Corrections Officers 25% of Police Chief (shared with Public Safety Admin) 50% of Admin Assistant/DMV (shared with DMV) 		
Overtime	6010	\$38,266
<ul style="list-style-type: none"> Overtime used to cover 24/7 for holidays, sick time, vacations, staffing vacancies and emergencies. 		
Fringe Benefits	62XX	\$219,143
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$29,740
<ul style="list-style-type: none"> 8.11% for all employees provided by the State. 		
Unemployment Compensation	6240	\$7,000
<ul style="list-style-type: none"> Payment of unemployment for previous employees. 		
Employee Screening	6250	\$1,000
<ul style="list-style-type: none"> Medical screening for new employees. 		

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Insurance	7110	\$15,300
<ul style="list-style-type: none"> • 50% of insurance costs for the Dept. of Public Safety other ½ with Admin. 		
Subs & Memberships	7135	\$100
<ul style="list-style-type: none"> • To be used for APSC certification costs.\$50 apiece for two people. 		
Travel	7150	\$7,000
<ul style="list-style-type: none"> • Cost to send 2 officers sent to the Corrections Academy • New APSC rules are that we are responsible for 3 weeks lodging/rental car • We were unable to send an office to the academy FY21due to COVID • BBEDC funds may be used – but are not guaranteed 		
Commissary Supplies	7305	\$2,500
<ul style="list-style-type: none"> • To supply inmates of the Dillingham Corrections Center a wide variety of supplement food at a minimum cost. • Money earned is reflected as revenue above 		
Supplies	7310	\$5,000
<ul style="list-style-type: none"> • Cleaning supplies for jail, inmate hygiene supplies, inmate Toiletries, First Aid supplies. • Other unforeseen items that may be needed through-out the fiscal year. • PPE for COVID protection 		
Food Items	7320	\$18,000
<ul style="list-style-type: none"> • Food for inmates. 		
Uniforms	7340	\$1,600
<ul style="list-style-type: none"> • Replacement uniforms for 5 employees, or new employees 		
Minor Tools & Equip	7610	\$3,000
<ul style="list-style-type: none"> • Inmate Clothing, inmate bedding, and other unforeseen equipment replacement (PBTs, etc.) that will be needed for the fiscal year. 		
Electricity	7720	\$12,000
<ul style="list-style-type: none"> • 50% of electric cost for DDPS (to be split with Admin). 		
Heating Fuel	7730	\$10,000
<ul style="list-style-type: none"> • 50% of heating fuel for DDPS (to be split with Admin). 		
Water & Sewer	7740	\$4,600
<ul style="list-style-type: none"> • 50% of water/sewer for DDPS (to be split with Admin). 		

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Refuse	7750	\$1,650
<ul style="list-style-type: none"> • 50% of refuse for DDPS (to be split with Admin). 		
Equipment Maintenance	8120	\$500
<ul style="list-style-type: none"> • Other unforeseen equipment maintenance that may be needed – computers, finger print equipment etc. 		
Required Inspections	8210	\$400
<ul style="list-style-type: none"> • 50% cost of required inspections for boiler, fire suppression, air handler, kitchen, etc. 		
Total Corrections Department		\$705,240

CM Remarks:

- Increase to travel for academy training
- Increase to PERS on behalf
- No contra wages recognized

FY22 DMV Department Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4726 20 25 0000 0 DMV Commission Revenue	21,423	34,410	18,896	24,909	30,000	17,348	12,653	25,000		
Total Revenues	21,423	34,410	18,896	24,909	30,000	17,348	12,653	25,000	0	0
Expenses										
1000 6000 20 25 0000 0 Salaries/Wages RT	15,612	30,298	28,496	24,802	29,233	21,166	8,067	29,869		
1000 6010 20 25 0000 0 Overtime	0	0	42	14	1,098	0	1,098	484		
1000 6099 20 25 0000 0 Contra Wages	0	0	(2,885)	(962)	0	0	0	0		
1000 6100 20 25 0000 0 Payroll Taxes	1,198	2,325	2,175	1,899	2,304	1,591	713	2,322		
1000 6210 20 25 0000 0 Health Insurance	3,207	5,024	6,457	4,896	5,641	7,221	(1,580)	11,845		
1000 6211 20 25 0000 0 HRA	0	0	0	0	250	0	250	250		
1000 6215 20 25 0000 0 Dental Insurance	190	308	357	285	284	376	(92)	578		
1000 6220 20 25 0000 0 Life Insurance	101	131	169	134	179	115	64	353		
1000 6230 20 25 0000 0 PERS Employer	3,435	6,078	6,278	5,264	6,625	4,755	1,870	6,678		
1000 6231 20 25 0000 0 PERS on Behalf	646	1,706	1,978	1,443	1,993	1,913	80	2,462		
1000 6235 20 25 0000 0 Workers' Compensation	67	109	92	90	95	66	29	96		
1000 6250 20 25 0000 0 Employee Screening	0	0	0	0	0	0	0	0		
1000 7135 20 25 0000 0 Memberships	0	10	10	7	50	30	20	50		
1000 7150 20 25 0000 0 Travel	0	0	0	0	0	0	0	0		
1000 7180 20 25 0000 0 Finance Charges	0	5	60	22	0	45	(45)	60		
1000 7310 20 25 0000 0 Supplies	0	0	0	0	0	0	0	250		
1000 7610 20 25 0000 0 Minor Tools & Equipment	10	712	462	395	400	485	(85)	500		
Total Expenses	24,465	46,707	43,691	38,288	48,152	37,764	10,388	55,797	0	0
Excess Revenue Over (Under) Expenditures	(3,042)	(12,297)	(24,795)	(13,378)	(18,152)	(20,416)	2,264	(30,797)	0	0

Public Safety DMV

1000 XXXX 20 25 0000 0

Salaries	6000	\$29,869
<ul style="list-style-type: none"> Salary for (1/2) DMV agent. (shared with corrections budget) 		
Overtime	6010	\$484
<ul style="list-style-type: none"> Overtime for DMV agent up to 26 hours. 		
Fringe Benefits	62XX	\$22,122
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$2,462
<ul style="list-style-type: none"> 8.11% for all employees provided by the State. 		
Subs & Memberships	7135	\$50
<ul style="list-style-type: none"> Yearly DOA compliance: <ul style="list-style-type: none"> Application Fee: \$25.00. Examiner Fee: \$5.00. 		
Finance Charges	7180	\$60
<ul style="list-style-type: none"> PACE Credit Card usage 		
Supplies	7310	\$250
<ul style="list-style-type: none"> Typical office supplies. 		
Minor Tools & Equipment	7610	\$500
<ul style="list-style-type: none"> Necessary office equipment 		
Total DMV Expenses		\$55,797

CM Remarks:

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FY22 Animal Control Department Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4130 20 26 0000 0 Animal Licenses	1,680	1,195	1,205	1,360	1,200	775	425	1,200		
1000 4760 20 26 0000 0 Donations	290	50	100	147	100	81	19	100		
Total Revenues	1,970	1,245	1,305	1,507	1,300	856	444	1,300	0	0
Expenses										
1000 6000 20 26 0000 0 Salaries/Wages RT	52,820	54,490	55,608	54,306	56,380	41,860	14,520	58,650		
1000 6010 20 26 0000 0 Overtime	3,568	1,708	994	2,090	2,071	1,229	842	2,154		
1000 6100 20 26 0000 0 Payroll Taxes	4,318	4,307	4,329	4,318	4,471	3,283	1,188	4,652		
1000 6210 20 26 0000 0 Health Insurance	9,678	10,049	10,398	10,042	11,282	7,391	3,891	12,124		
1000 6211 20 26 0000 0 HRA	0	2,000	0	667	250	0	250	1,000		
1000 6215 20 26 0000 0 Dental Insurance	584	615	560	587	568	369	199	568		
1000 6220 20 26 0000 0 Life Insurance	363	64	210	212	222	146	76	219		
1000 6230 20 26 0000 0 PERS Employer	12,383	12,366	12,509	12,419	12,859	9,480	3,379	13,377		
1000 6231 20 26 0000 0 PERS on Behalf	1,847	3,471	3,941	3,087	3,869	3,813	56	4,932		
1000 6235 20 26 0000 0 Workers' Compensation	2,103	3,408	2,104	2,539	2,104	1,754	350	2,564		
1000 6250 20 26 0000 0 Employee Screening	0	408	0	136	0	0	0	0		
1000 7135 20 26 0000 0 Memberships	0	25	0	8	400	0	400	400		
1000 7310 20 26 0000 0 Supplies	1,039	421	444	635	600	116	484	600		
1000 7315 20 26 0000 0 Postage & Freight	0	0	100	0	0	0	0	450		
1000 7320 20 26 0000 0 Food Items	0	0	0	0	300	0	300	300		
1000 7340 20 26 0000 0 Uniforms	0	0	153	51	325	0	325	250		
1000 7610 20 26 0000 0 Minor Tools & Equipment	504	323	127	318	600	110	490	600		
1000 7720 20 26 0000 0 Electricity	4,757	4,040	3,928	4,241	3,500	3,032	468	3,500		
1000 7730 20 26 0000 0 Heating Fuel	2,587	2,451	4,220	3,086	4,200	3,146	1,054	3,600		
1000 7740 20 26 0000 0 Water/Sewer	2,931	3,093	2,845	2,957	3,200	1,810	1,390	3,200		
Total Expenses	99,484	103,239	102,470	101,731	107,201	77,540	29,661	113,140	0	0
Excess Revenue Over (Under) Expenditures	(97,514)	(101,994)	(101,165)	(100,224)	(105,901)	(76,684)	(29,217)	(111,840)	0	0

Public Safety Animal Control

1000 XXXX 20 26 0000 0

Salaries	6000	\$58,650
<ul style="list-style-type: none"> Salary for (1) Animal Control Officer. 		
Overtime	6010	\$2,154
<ul style="list-style-type: none"> Overtime expenses for unavoidable incidents and animal care. Increase in impounded animals and lack of shelter volunteers causes the increase. 		
Fringe Benefits	62XX	\$34,504
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$4,932
<ul style="list-style-type: none"> 8.11% for all employees provided by the State. 		
Memberships	7135	\$400
<ul style="list-style-type: none"> Membership in National Animal Care & Control Association (NAACA) - \$100. Alaska euthanasia license - \$150. 		
Supplies	7310	\$600
<ul style="list-style-type: none"> Shelter supplies to include kennel disinfectants, hand sanitizers, bleach, disposable gloves, mop heads, laundry soap, paper towels trash bags, filters for shop vac, food/water bowls, animal bedding, cat litte and euthanasia supplies. 		
Postage & Freight	7315	\$450
<ul style="list-style-type: none"> Shipping of animals to Anchorage for adoption and care. 		
Animal Food	7320	\$300
<ul style="list-style-type: none"> Large numbers of dogs have been in shelter and donated dog food has been used up. Adult Dry Dog Food \$46.99 per 30 lb. bag x 5 bags = \$234.95. Puppy Dry Dog Food \$41.79 per 30 lb. bag x 3 bags = \$125.37. Adult small bite Dry Dog Food \$46.54 per 30 lb. bag x 3 bags = \$139.62. 		
Uniforms	7340	\$250
<ul style="list-style-type: none"> New and replacement uniform articles. 		

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Minor Tools & Equip	7610	\$600
<ul style="list-style-type: none"> • Rain covers for outside dog runs. • Live traps replacement. • Other needed equipment as required. 		
Electricity	7720	\$3,500
<ul style="list-style-type: none"> • 33% of estimated annual cost of electricity for the building that ACO shares with Harbor. 		
Heating Fuel	7730	\$3,600
<ul style="list-style-type: none"> • Fuel budgeted way under actual costs last FY. This is a realistic cost. 		
Water/Sewer	7740	\$3,200
<ul style="list-style-type: none"> • 33% of estimated annual cost of water/sewer for the building that ACO shares with Harbor. 		
Total Animal Control Department		\$113,140

<p>CM Remarks:</p> <ul style="list-style-type: none"> •

FY22 Fire Department Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 City Council Approve
Revenues										
1000 4730 20 27 0000 0 Ambulance Fees	74,207	48,931	41,792	54,977	60,000	17,341	42,659	55,000		
1000 4760 20 27 0000 0 Donations/Contributions	0	15	15	10	100	0	100	50		
Total Revenues	74,207	48,946	41,807	54,987	60,100	17,341	42,759	55,050	0	0
Expenses										
1000 6000 20 27 0000 0 Salaries/Wages RT	95,051	105,908	124,205	108,388	156,685	77,237	79,448	149,656		
1000 6010 20 27 0000 0 Overtime	245	263	2,716	1,075	974	1,293	(319)	25,723		
1000 6099 20 27 0000 0 Contra Wages	0	0	(39,547)	(13,182)	(45,000)	(45,437)	437	0		
1000 6100 20 27 0000 0 Payroll Taxes	7,182	7,943	9,455	8,193	12,061	5,928	6,133	13,417		
1000 6210 20 27 0000 0 Health Insurance	26,201	36,567	44,266	35,678	50,587	18,120	32,467	33,523		
1000 6211 20 27 0000 0 HRA	0	0	0	0	500	0	500	1,000		
1000 6215 20 27 0000 0 Dental Insurance	1,667	2,454	2,848	2,323	2,924	1,044	1,880	1,749		
1000 6220 20 27 0000 0 Life Insurance	569	526	617	571	674	318	356	698		
1000 6230 20 27 0000 0 PERS Employer	20,262	22,413	23,934	22,203	24,276	12,809	11,467	24,428		
1000 6231 20 27 0000 0 PERS on Behalf	3,004	6,301	7,541	5,615	7,305	5,148	2,157	9,005		
1000 6235 20 27 0000 0 Workers' Compensation	5,112	4,746	3,556	4,471	6,037	2,695	3,342	7,804		
1000 6240 20 27 0000 0 Unemployment Comp	2,132	0	126	753	0	(6)	6	0		
1000 6250 20 27 0000 0 Employee Screening	0	0	0	0	150	0	150	150		
1000 7060 20 27 0000 0 Contractual/Professional	0	0	0	0	0	0	0	0		
1000 7070 20 27 0000 0 Ambulance Billing	5,194	5,252	5,013	5,153	6,600	2,200	4,400	6,600		
1000 7110 20 27 0000 0 General Liability (Ins)	347	512	676	512	845	795	50	905		
1000 7130 20 27 0000 0 Advertising	0	0	0	0	630	0	630	630		
1000 7135 20 27 0000 0 Memberships	981	0	380	454	420	150	270	420		
1000 7150 20 27 0000 0 Travel	291	0	362	218	3,000	0	3,000	3,000		
1000 7155 20 27 0000 0 Training	1,325	2,496	1,000	1,607	1,000	0	1,000	6,000		
1000 7300 20 27 0000 0 Office Supplies	505	0	1,711	739	1,000	0	1,000	1,000		
1000 7310 20 27 0000 0 Supplies	0	0	26	9	0	0	0	0		
1000 7315 20 27 0000 0 Postage & Freight	144	177	214	178	150	150	0	150		
1000 7330 20 27 0000 0 General Fund Training Supplies	651	0	0	217	0	0	0	0		
1000 7331 20 27 0000 0 EMS & Fire Supplies	5,416	5,661	7,977	6,351	7,000	880	6,120	6,000		
1000 7340 20 27 0000 0 Personal Protective Equipment	0	5,372	0	1,791	13,200	9,918	3,282	13,200		
1000 7385 20 27 0000 0 Gas Oil & Grease	0	0	111	37	0	0	0	0		
1000 7565 20 27 0000 0 Public Education	0	345	547	297	600	0	600	600		
1000 7610 20 27 0000 0 Minor Tools & Equipment	1,881	4,214	3,111	3,069	4,300	52	4,248	4,300		
1000 7620 20 27 0000 0 Major Equipment	13,250	0	0	4,417	0	0	0	0		
1000 7625 20 27 0000 0 Fire Equipment Replacement	305	7,800	342	2,815	6,600	0	6,600	6,600		
1000 7710 20 27 0000 0 Telephone	1,572	0	0	524	0	0	0	0		

FY22 Fire Department Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 City Council Approve
1000 7715 20 27 0000 0 Internet	5,488	0	0	1,829	0		0			
1000 7720 20 27 0000 0 Electricity	6,760	5,973	7,199	6,644	7,000	6,287	733	7,200		
1000 7730 20 27 0000 0 Heating Fuel	13,486	17,245	23,886	18,206	16,000	17,732	(1,732)	18,200		
1000 7740 20 27 0000 0 Water/Sewer	8,794	9,311	9,311	9,139	9,400	6,207	3,193	9,400		
1000 7750 20 27 0000 0 Refuse	1,616	1,536	1,472	1,541	1,600	384	1,216	1,600		
1000 8110 20 27 0000 0 Vehicle Maintenance	2	205	0	69	0		0	0		
1000 8120 20 27 0000 0 Equipment Maintenance	0	348	0	116	0		0	0		
1000 8210 20 27 0000 0 Required Inspections	1,174	2,268	1,566	1,670	2,100	624	1,476	2,100		
1000 8220 20 27 0000 0 Sample Testing	148	80	0	76	150	0	150	150		
1000 8230 20 27 0000 0 Medical Tests	0	12	0	4				0		
1000 8330 20 27 0000 0 Member Recognition	3,706	2,428	2,620	2,918	3,500	303	3,197	3,500		
1000 8345 20 27 0000 0 Airport Lease	644	625	625	631	650	875	(225)	0		
Total Expenses	235,104	258,982	247,868	247,318	302,918	125,684	177,234	358,708	0	0
Excess Revenue Over (Under) Expenditures	(160,897)	(210,036)	(206,061)	(192,331)	(242,818)	(108,344)	(134,474)	(303,558)	0	0

Fire Department

1000 XXXX 20 27 0000 0

Salaries	6000	\$149,656
<ul style="list-style-type: none"> • 1 Full-time Fire Department Coordinator. • 1 Full-time Office Assistant. • 3 Temporary employees for hose testing. • 2 Temporary Full-Time Seasonal EMT (Level VIII) • 2 Temporary Full-Time Seasonal EMT (Level VIII) Overtime only – BBEDC will cover hourly rate. 		
Overtime	6010	\$25,723
<ul style="list-style-type: none"> • Used for assistant for on-call needs. Low volunteer turnout expected. • Overtime based upon 30 hours for assistant. 		
Fringe Benefits	62XX	\$82,619
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6230	\$9,005
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
Employee Screening	6250	\$150
<ul style="list-style-type: none"> • This line item is for the costs related to background checks and other employment screening tests necessary for hiring individuals. 		
Ambulance Billing	7070	\$6,600
<ul style="list-style-type: none"> • Contract with Systems Designs. 		
Insurance	7110	\$905
<ul style="list-style-type: none"> • Estimate based upon prior fiscal year amount. 		
Advertising	7130	\$630
<ul style="list-style-type: none"> • KDLG Announcement - \$630/yr. 		
Subs & Memberships	7135	\$420
<ul style="list-style-type: none"> • International Association of Fire Chiefs (IAFC) dues - \$145. • Alaska Fire Chiefs Association dues - \$100. • National Fire Protection Association (NFPA) - \$175. 		

1000 XXXX 20 27 0000 0

Travel	7150	\$3,000
<ul style="list-style-type: none"> • Travel to EMS Symposium, fire conference, other travel as needed, and bringing in instructors or CISD. • Scholarships will be applied for and will likely defray travel costs. 		
Training	7155	\$6,000
<p>Due to the depletion of the volunteer department need to train new EMTs and ETTs</p> <ul style="list-style-type: none"> • Training EMS Symposium, fire conference, Hazwoper, ETT, EMT certifications. • Scholarships will be applied for and will likely defray travel costs. 		
Office Supplies	7300	\$1,000
<ul style="list-style-type: none"> • Have 3 multifunctional printers, various office supplies. 		
Postage	7315	\$150
<ul style="list-style-type: none"> • P.O. Box rent. 		
EMS & Fire Supplies	7331	\$6,000
<ul style="list-style-type: none"> • Miscellaneous EMS & Fire supplies. 		
Personal Protective Gear	7340	\$13,200
<ul style="list-style-type: none"> • 4 sets of structural firefighting gear @ 3300 a person – haven't spent any in prior years, replacing all gear in rotation. 		
Public Education	7565	\$600
<ul style="list-style-type: none"> • Supplies for EMS & Fire Prevention in our schools and Beaver Round Up. 		
Minor Tools & Equip	7610	\$4,300
<ul style="list-style-type: none"> • Misc. for vehicles and response teams. 		
Fire Equip. Replacement	7625	\$6,600
<ul style="list-style-type: none"> • SCBA bottles - 5 to replace each year. 		
Electricity	7720	\$7,200
<ul style="list-style-type: none"> • Downtown, Lake Road. 		
Heating Fuel	7730	\$18,200
<ul style="list-style-type: none"> • Heat Downtown, Lake Road. 		

1000 XXXX 20 27 0000 0

Water & Sewer	7740	\$9,400
<ul style="list-style-type: none"> Downtown Station. 		
Refuse	7750	\$1,600
<ul style="list-style-type: none"> Downtown Station. 		
Required Inspections	8210	\$2,100
<ul style="list-style-type: none"> Recertify EMS equipment and fire extinguishers – air test, bio med annual. 		
Sample Testing	8220	\$150
<ul style="list-style-type: none"> Quarterly air sampling of the SCBA air compressor. 		
Member Recognition	8330	\$3,500
<ul style="list-style-type: none"> Member Jackets and recognition certificates/plaques; BBQs and Banquets – planning fireman’s ball. 		
Airport Land Lease	8345	\$0
<ul style="list-style-type: none"> Lease fees for Airport Station ended FY21. 		
Total Fire Department		\$358,708

<p>CM Remarks:</p> <ul style="list-style-type: none">
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FY22 EOC Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 City Council Approve
Revenues										
	0	0	0	0	0	0	0			
	0	0	0	0	0	0	0			
Total Revenues	0	0	0	0	0	0	0	0	0	0
Expenses										
1000 6000 20 59 8011 0 Salaries/Wages RT	0	0	0	0	30,250	6,626	23,624	87,860		
1000 6010 20 59 8011 0 Overtime	0	0	0	0	500	0	500	4,847		
1000 6100 20 59 8011 0 Payroll Taxes	0	0	0	0	2,400	507	1,893	7,092		
1000 6235 20 59 8011 0 Workers' Compensation	0	0	0	0	1,500	21	1,480	290		
1000 7020 20 59 8011 0 Legal	0	0	0	0	4,750	0	4,750	5,000		
1000 7130 20 59 8011 0 Advertising	0	0	0	0	600	140	460	6,000		
1000 7300 20 59 8011 0 Supplies	0	0	0	0	0	0	0	300		
1000 7310 20 59 8011 0 Supplies	0	0	0	0	0	432	(432)	10,000		
1000 7610 20 59 8011 0 Minor Tools & Equipment	0	0	0	0	0	0	0	5,000		
1000 7710 20 59 8011 0 Supplies	0	0	0	0	0	0	0	1,200		
Total Expenses	0	0	0	0	40,000	7,725	32,275	127,589	0	0
Excess Revenue Over (Under) Expenditures	0	0	0	0	(40,000)	(7,725)	(32,275)	(127,589)	0	0

EOC

1000 XXXX 20 59 0000 0

Salaries	6000	\$87,860
<ul style="list-style-type: none"> 1 Temporary Full-time EOC Manager. 		
Fringe Benefits	62XX	\$12,229
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
Legal	7020	\$5,000
<ul style="list-style-type: none"> Legal fees related to COVID-19 		
Advertising	7130	\$6,000
<ul style="list-style-type: none"> Mailings and advertisement required. 		
Office Supplies	7300	\$300
<ul style="list-style-type: none"> General office supplies 		
Supplies	7310	\$10,000
<ul style="list-style-type: none"> Needed PPE supplies 		
Minor Tools & Equipment	7610	\$5,000
<ul style="list-style-type: none"> Needed Tools and equipment 		
Telephone	7710	\$1,200
<ul style="list-style-type: none"> Telephone for EOC staff 		
Total EOC Department		\$127,589

CM Remarks:

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FY22 Volunteer Fire Donation Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 City Council Approve
Revenues										
1000 4700 25 27 0000 Investment Income			36	36	0	18	(18)	0		
1000 4760 25 27 0000 3 Donations/Contributions			34,196	34,196	0	0	0	0		
Total Revenues	0	0	34,231	11,410	0	18	(18)	0	0	0
Expenses										
1000 7180 25 27 0000 3 Bank Charges	0	0	0	0	0	105	(105)	0		
1000 8330 20 27 0000 0 Member Recognition	0	0	0	0	0	0	0	15,000		
Total Expenses	0	0	0	0	0	105	(105)	15,000	0	0
Excess Revenue Over (Under) Expenditures	0	0	34,231	11,410	0	(87)	87	(15,000)	0	0

Volunteer Fire Donation

1000 XXXX 25 27 0000 0

Member Recognition	8330	\$15,000
<ul style="list-style-type: none"> • Funds transferred to city checking account FY20 in the amount of \$34,144 when the volunteer fire department checking account was closed. • Funds will be drawn down until balance is depleted. 		
Total Volunteer Fire Department		\$15,000

<p>CM Remarks:</p> <ul style="list-style-type: none"> •

FY22 Public Works Admin Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4820 30 30 0000 0 Labor Income	0	0	0	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0	0	0	0	0
Expenses										
1000 6000 30 30 0000 0 Salaries/Wages RT	98,060	96,472	126,336	106,956	138,143	86,151	52,992	187,765		
1000 6010 30 30 0000 0 Overtime	110	66	86	87	675	295	380	9,214		
1000 6099 30 30 0000 0 Contra Wages	0	0	0	0	0	(1,598)		0		
1000 6100 30 30 0000 0 Payroll Taxes	7,441	7,339	10,028	8,269	10,620	6,472	4,148	15,069		
1000 6200 30 30 0000 0 Fringe Benefits	15	0	0	5	0	0	0	0		
1000 6210 30 30 0000 0 Health Insurance	20,605	19,779	20,975	20,453	16,922	17,024	(102)	87,330		
1000 6211 30 30 0000 0 HRA	0	0	0	0	500	0	500	1,000		
1000 6215 30 30 0000 0 Dental Insurance	1,310	1,280	1,202	1,264	852	904	(52)	4,667		
1000 6220 30 30 0000 0 Life Insurance	624	423	632	559	696	456	240	1,005		
1000 6230 30 30 0000 0 PERS Employer	20,722	21,006	26,744	22,824	30,540	18,313	12,227	43,336		
1000 6231 30 30 0000 0 PERS on Behalf	3,082	5,896	8,426	5,801	9,190	7,365	1,825	15,975		
1000 6235 30 30 0000 0 Workers' Compensation	1,738	1,669	1,255	1,554	438	255	183	3,527		
1000 6240 30 30 0000 0 Unemployment Compensation	0	0	0	0	0	0	0	0		
1000 6250 30 30 0000 0 Employee Screening	0	283	0	94	450	0	450	200		
1000 6610 30 30 0000 0 Recruiting - Bonus	0	0	0	0	0	0	0	10,000		
1000 6620 30 30 0000 0 Recruiting - Recruiting Travel Expense	0	0	5,000	1,667	0	0	0	0		
1000 7060 30 30 0000 0 Contractual/Professional	0	0	0	0	0	1,211	(1,211)	5,000		
1000 7130 30 30 0000 0 Advertising	1,118	784	934	945	800	324	476	800		
1000 7135 30 30 0000 0 Memberships	0	0	0	0	0	50	(50)	0		
1000 7150 30 30 0000 0 Travel	0	2,617	0	872	1,200	0	1,200	1,200		
1000 7300 30 30 0000 0 Office Supplies	25	0	0	8	0	0	0	0		
1000 7310 30 30 0000 0 Supplies	1,203	427	932	854	800	2,705	(1,905)	1,200		
1000 7610 30 30 0000 0 Minor Tools & Equipment	16	0	1,223	413	0	60	(60)	0		
1000 7620 30 30 0000 0 Major Equipment	0	0	0	0	0	0	0	0		
1000 7630 30 30 0000 0 Leased Equipment	0	0	334	111	0	0	0	0		
1000 7710 30 30 0000 0 Telephone	885	0	0	295	0	0	0	0		
1000 7715 30 30 0000 0 Internet	1,998	0	0	666	7,500	0	0	0		
1000 7920 30 30 0000 0 Computer Software	0	0	7,341	2,447	0	0	(420)	7,500		
1000 8120 30 30 0000 0 Equipment Maintenance	296	311	0	202	0	420	(420)	0		
Total Expenses	159,249	158,352	214,450	176,350	219,326	139,308	70,820	394,788		
Excess Revenue Over (Under) Expenditures	(159,249)	(158,352)	(214,450)	(176,350)	(219,326)	(139,308)	(70,820)	(394,788)		

PW Administration

1000 XXXX 30 30 0000 0

Salaries	6000	\$187,765
<ul style="list-style-type: none"> • PW Director • PW Office Assistant • PW Foreman 		
Overtime	6010	\$9,214
Fringe Benefits	62XX	\$155,934
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$15,957
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
Employee Screening	6250	\$200
<ul style="list-style-type: none"> • Background check for Public Works Foreman airport badge. \$50 • \$150 drug screening. 		
Recruiting Bonus	6610	\$10,000
<ul style="list-style-type: none"> • Advertisement for Projects & Positions. 		
Contractual/Professional	7060	\$5,000
Advertising	7130	\$800
<ul style="list-style-type: none"> • Advertisement for Projects & Positions. 		
Subs & Memberships	7135	\$0
<ul style="list-style-type: none"> • 		
Travel	7150	\$1,200
<ul style="list-style-type: none"> • Round trip to training 		
Supplies	7310	\$1,200
<ul style="list-style-type: none"> • General office supplies 		
Equipment Maintenance	8120	\$7,500
<ul style="list-style-type: none"> • None 		
Total PW Admin Budget	8120	\$394,788
CM Remarks:		
<ul style="list-style-type: none"> • 		

FY22 Buildings & Grounds Budget Draft

Section . Item 2.		FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
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Expenses											
1000 6000 30 31 0000 0 Salaries/Wages RT		96,360	83,843	90,082	90,095	95,633	58,543	37,090	98,755		
1000 6000 30 31 2012 0 Salaries/Wages RT		-	-	-	-	-	-	-	-		
1000 6010 30 31 0000 0 Overtime		5,522	5,600	3,656	4,926	7,866	3,586	4,280	5,404		
1000 6100 30 31 0000 0 Payroll Taxes		7,675	6,080	6,974	6,910	8,092	4,676	3,416	7,969		
1000 6100 30 31 2012 0 Payroll Taxes		-	-	-	-	-	-	-	-		
1000 6210 30 31 0000 0 Health Insurance		28,463	36,513	41,711	35,562	40,698	17,802	22,896	35,815		
1000 6211 30 31 0000 0 HRA		-	-	-	-	500	-	500	500		
1000 6215 30 31 0000 0 Dental Insurance		1,973	2,106	2,538	2,206	2,241	913	1,328	1,723		
1000 6220 30 31 0000 0 Life Insurance		486	539	537	521	617	287	330	577		
1000 6230 30 31 0000 0 PERS Employer		19,232	17,885	20,065	19,061	22,620	13,048	9,572	22,915		
1000 6231 30 31 0000 0 PERS on Behalf		2,874	4,978	6,322	4,725	6,807	5,249	1,558	8,448		
1000 6235 30 31 0000 0 Workers Compensation		5,502	5,269	4,289	5,020	4,806	3,020	1,786	5,227		
1000 6240 30 31 0000 0 Unemployment Compensation		-	6,890	2,426	3,105	-	-	-	-		
1000 6250 30 31 0000 0 Employee Screening		349	100	-	150	300	-	300	300		
1000 7060 30 31 0000 0 Contractual		-	-	-	-	3,000	-	3,000	3,000		
1000 7060 30 31 2012 0 Contractual		-	213	-	71	-	-	-	-		
1000 7135 30 31 0000 0 Membership		-	-	-	-	-	50	-	-		
1000 7150 30 31 0000 0 Travel		-	414	-	138	-	2,227	(2,227)	2,000		
1000 7155 30 31 0000 0 Training		-	-	-	-	500	139	361	1,000		
1000 7310 30 31 0000 0 Supplies		418	798	593	603	2,200	1,322	878	3,200		
1000 7310 30 31 1122 0 Supplies (misc) Police Patrol		-	-	-	-	-	40	(40)	-		
1000 7310 30 31 1141 0 Supplies (misc)		-	-	30	10	-	33	(33)	-		
1000 7310 30 31 1149 0 Supplies (misc) Parks & Rec		-	-	-	-	-	151	(151)	-		
1000 7310 30 31 3024 0 Supplies (Misc)		-	-	-	-	-	84	(84)	-		
1000 7610 30 31 0000 0 Mirror Tools & Equipment		3,862	2,677	2,664	3,068	2,200	2,200	0	2,200		
1000 7610 30 31 3024 0 Mirror Tools & Equipment		-	-	-	-	-	311	-	-		
1000 7615 30 31 0000 0 Safety Equipment		534	163	475	391	2,000	222	1,778	2,000		
1000 7710 30 31 0000 0 Telephone		1,543	-	-	514	-	-	-	-		
1000 7720 30 31 0000 0 Electricity		10,835	9,457	11,166	10,486	12,000	7,363	4,637	12,000		
1000 7730 30 31 0000 0 Heating Fuel		13,771	22,523	28,149	21,481	19,200	18,253	947	22,000		
1000 7740 30 31 0000 0 Water/Sewer		1,835	1,943	1,943	1,907	2,000	1,295	705	2,000		
1000 7750 30 31 0000 0 Refuse		-	-	-	-	-	-	-	2,688		
1000 7780 30 31 0000 0 Janitorial		16,200	16,200	16,200	16,200	41,000	12,150	28,850	41,000		
1000 7780 30 31 1120 0 Janitorial-P.S. Admin		6,000	6,000	6,000	6,000	-	4,500	(4,500)	-		
1000 7780 30 31 1124 0 Janitorial-Corr		6,000	6,000	6,000	6,000	-	4,500	(4,500)	-		
1000 7780 30 31 1130 0 Janitorial		-	-	-	-	-	200	-	-		
1000 7780 30 31 1141 0 Janitorial-Library		6,000	6,000	6,095	6,032	-	4,500	(4,500)	-		
1000 7780 30 31 1143 0 Janitorial		-	-	50	17	-	-	-	-		
1000 7790 30 31 0000 0 Building Maint		20,862	7,360	3,814	10,679	31,500	2,729	28,771	31,500		
1000 7790 30 31 1120 0 Building Maint-P.S Admin		-	-	-	-	-	250	(250)	-		

FY22 Buildings & Grounds Budget Draft

Section . Item 2.		FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 7790 30 31 1122 0	Building Maint.-Police	-	-	-	-	-	211	(211)			
1000 7790 30 31 1124 0	Building Maint-Corrections	4,097	2,554	2,244	2,965	-	2,343	(2,343)			
1000 7790 30 31 1126 0	Building Maint Animal Control	200	1,512	-	571	-	-	-			
1000 7790 30 31 1127 0	Building Maint Fire Department	2,551	2,211	4,488	3,083	-	1,437	(1,437)			
1000 7790 30 31 1131 0	Building Maint.-B&G	1,151	-	-	384	-	97	(97)			
1000 7790 30 31 1132 0	Building Maint.-Shop	2,859	1,554	2,145	2,186	-	841	(841)			
1000 7790 30 31 1141 0	Building Maint Library	718	171	414	434	-	374	(374)			
1000 7790 30 31 1144 0	Building Maint Senior Center	165	1,324	-	496	-	1,271	(1,271)			
1000 7790 30 31 1145 0	Building Maint Carlson House	60	62	-	41	-	-	-			
1000 7790 30 31 1170 0	Building Maint Dock	43	5,342	-	1,795	-	-	-			
1000 7790 30 31 1171 0	Building Maint Harbor	-	226	-	75	-	-	-			
1000 7790 30 31 1173 0	Building Maint Harbor Bathhouse	71	110	-	60	-	-	-			
1000 7790 30 31 1190 0	Building Maint Rental Prop	715	1,729	202	882	-	-	-			
1000 8410 30 31 1132 0	Vehicle Maintenance Shop	-	-	-	-	-	27	(27)			
1000 8210 30 31 0000 0	Required Inspections	-	-	590	197	-	-	-			
Total Expenses		268,927	266,346	271,861	269,045	305,780	176,243	130,098	312,221	-	-

PW Building & Grounds

1000 XXXX 30 31 0000 0

Salaries	6000	\$98,755
<ul style="list-style-type: none"> • 1 B&G Foreman. • 1 B&G Assistant. 		
Overtime	6010	\$5,404
<ul style="list-style-type: none"> • Building checks in winter on weekends and emergency projects • 150 hours overtime 		
Fringe Benefits	62XX	\$74,726
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$8,448
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
Employee Screening	6250	\$300
<ul style="list-style-type: none"> • 		
Contract Labor	7060	\$3,000
<ul style="list-style-type: none"> • Hiring electricians for work around City on an as needed basis. 		
Travel	7150	\$0
<ul style="list-style-type: none"> • Employee Training • Contractual Travel 		
Training	7155	\$1,000
<ul style="list-style-type: none"> • Electrical, fire suppression and boiler classes in the local area. • Scholarships will be applied for to defray costs. • Online courses 		
Supplies	7310	\$3,200
<ul style="list-style-type: none"> • Zone valves, nozzles, fuel filters, bulbs. • Lock parts. • Increase stock on hand for emergency repairs 		
Minor Tools & Equip	7610	\$2,200
<ul style="list-style-type: none"> • Pipe cutters, gauges for testing pressures on boilers. • Door lock supplies. • Bacharach kit to tune boilers. 		
Safety Equipment	7615	\$2,000
<ul style="list-style-type: none"> • Goggles, dust masks, gloves, ladders, harnesses, kneepads, etc. 		

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1000 XXXX 30 31 0000 0

Electricity	7720	\$12,000
<ul style="list-style-type: none"> • City Hall, Territorial School, and Quonset hut. 		
Heating Fuel	7730	\$22,000
<ul style="list-style-type: none"> • City hall, Territorial School, and Quonset hut. 		
Water/Sewer	7740	\$2,000
<ul style="list-style-type: none"> • City Hall. 		
Refuse	7750	\$2,688
<ul style="list-style-type: none"> • Refuse-city hall 3 cubic dumpster \$48 weekly @ 52 weeks 		
Janitorial	7780	\$41,000
<ul style="list-style-type: none"> • Janitorial services for all buildings funded by the General Fund – bid in FY21. 		
Building Maintenance	7790	\$31,500
<ul style="list-style-type: none"> • Budget includes estimated general repairs and supplies to all buildings owned by the City which are funded through the General Fund. • Door replacement at shop and Police Dept • Paint sprayer • Signs for various City facilities 		
Total Buildings & Grounds Budget		\$312,221

CM Remarks:

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FY22 Shop Budget Draft

Expenses	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 6000 30 32 0000 0 Salaries/Wages RT	101,510	80,230	86,994	89,578	136,940	124,001	12,939	102,994		
1000 6000 30 32 1141 0 Salaries/Wages Regular Time Library	0	329	0	110	0	0	0	0		
1000 6010 30 32 0000 0 Overtime	3,067	2,528	2,589	2,728	13,906	12,756	1,150	11,259		
1000 6099 30 32 0000 0 Contra Wages	(87,075)	(64,162)	(73,640)	(74,959)	(75,000)	(63,105)	(11,895)	(75,000)		
1000 6100 30 32 0000 0 Payroll Taxes	7,872	6,313	6,756	6,980	11,540	10,358	1,182	8,741		
1000 6100 30 32 1141 0 Payroll Taxes Library	0	25	0	8	0	0	0	0		
1000 6210 30 32 0000 0 Health Insurance	26,955	13,810	26,139	22,301	84,356	32,769	51,587	24,248		
1000 6211 30 32 0000 0 HRA	0	0	0	0	500	0	500	0		
1000 6215 30 32 0000 0 Dental Insurance	1,660	840	1,565	1,355	4,793	1,776	3,017	1,136		
1000 6220 30 32 0000 0 Life Insurance	454	234	456	381	847	589	258	594		
1000 6230 30 32 0000 0 PERS Employer	21,237	16,413	18,720	18,790	33,186	25,931	7,255	25,136		
1000 6231 30 32 0000 0 PERS on Behalf	4,371	2,404	5,898	4,225	9,986	10,431	(445)	9,266		
1000 6235 30 32 0000 0 Workers' Compensation	8,457	3,642	4,315	5,471	5,886	4,456	1,430	4,002		
1000 6235 30 32 1141 0 Workers' Compensation Library	0	18	0	6	0	0	0	0		
1000 6240 30 32 0000 0 Unemployment Compensation	0	0	1,182	394	0	1,290	(1,290)	2,000		
1000 6250 30 32 0000 0 Employee Screening	0	0	50	17	300	0	300	300		
1000 7310 30 32 0000 0 Supplies	5,111	6,877	8,363	6,784	5,500	3,270	2,230	5,500		
1000 7310 30 32 1132 0 Supplies (misc) Shop	0	0	0	0	0	16	(16)			
1000 7385 30 32 0000 0 Gas, Oil & Grease	3,234	15,500	34,120	17,618	75,000	38,166	36,834	80,000		
1000 7385 30 32 1113 0 Gas Oil&Grease-Fin	0	0	853	284	0	892	(892)			
1000 7385 50 32 1122 0 Gas Oil&Grease-Police	14,397	12,045	19,262	15,235	0	13,071	(13,071)			
1000 7385 30 32 1132 0 - Gas Oil&Grease-Shop	1,454	1,802	6,170	3,142	0	6,690	(6,690)			
1000 7385 30 32 1126 0 Gas, Oil, & Grease Animal Control	1,663	1,418	2,643	1,908	0	2,193	(2,193)			
1000 7385 30 32 1127 0 - Gas Oil&Grease-Fire	2,987	2,653	5,339	3,659	0	3,053	(3,053)			
1000 7385 30 32 1130 0 Gas Oil&Grease-PW Admin	3,165	2,655	2,260	2,693	0	999	(999)			
1000 7385 30 32 1131 0 Gas, Oil, & Grease BG Maintenance	4,015	3,047	4,210	3,757	0	3,787	(3,787)			
1000 7385 30 32 1132 0 - Gas Oil&Grease-Shop	1,454	1,802	6,170	3,142	0	6,690	(6,690)			
1000 7385 30 32 1133 0 Gas Oil&Grease-Streets	20,493	25,319	19,489	21,767	0	7,150	(7,150)			
1000 7386 30 32 0000 0 Used oil Mgt Supplies	494	4,559	153	1,735	500	52	448	18,000		
1000 7610 30 32 0000 0 Minor Tools & Equipment	506	5,882	6,726	4,371	35,000	4,727	30,273	10,000		
1000 7615 30 32 0000 0 Safety Equipment	1,398	1,283	2,464	1,715	1,700	649	1,051	1,700		
1000 7620 30 32 0000 0 Major Equipment	0	0	0	0	0	560	(560)	22,000		
1000 7710 30 32 0000 0 Telephone	557	411	0	323	0	0	0			
1000 7720 30 32 0000 0 Electricity	14,636	14,434	14,123	14,398	13,000	7,828	5,172	14,500		
1000 7730 30 32 0000 0 Heating Fuel	12,015	4,467	32,919	16,467	22,900	22,186	714	24,000		
1000 7750 30 32 0000 0 Refuse	2,496	3,152	2,944	2,864	0	768	(768)	2,688		
1000 7790 30 32 1132 0 Building Maintenance	0	0	0	0	0	15	(15)	0		
1000 8110 30 32 0000 0 Vehicle Maintenance	318	2,173	454	982	72,500	334	72,166	85,000		
1000 8110 30 32 1113 0 Vehicle Maint-Admin	0	0	915	305	0	1,924	(1,924)			
1000 8110 30 32 1120 0 Vehicle Maintenance	0	0	0	0	0	37	(37)			
1000 8110 30 32 1122 0 Vehicle Maint-Police	21,110	14,224	25,860	20,398	0	16,597	(16,597)			

FY22 Shop Budget Draft

Section . Item 2.

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 8110 30 32 1126 0 Vehicle Maint ACCO	925	126	41	364	0	180	(180)			
1000 8110 30 32 1127 0 Vehicle Maint-Fire	6,751	16,239	3,926	8,972	0	5,718	(5,718)			
1000 8110 30 32 1130 0 Vehicle Maint-PW Admin	1,310	783	418	837	0	107	(107)			
1000 8110 30 32 1131 0 Vehicle Maint-B&G	536	2,978	2,680	2,064	0	2,519	(2,519)			
1000 8110 30 32 1132 0 Vehicle Maint-Shop	47	614	1,652	771	0	3,777	(3,777)			
1000 8110 30 32 1133 0 Vehicle Maint-Streets	4,059	22,953	23,082	16,698	0	39,434	(39,434)			
1000 8110 30 32 1170 0 Vehicle Maint Dock	127	10	0	46	0	0	0			
1000 8110 30 32 1171 0 Vehicle Maint Harbor	50	10	0	20	0	830	(830)			
1000 8120 30 32 0000 0 Equipment Maintenance	157	8,803	1,033	3,331	103,500	785	102,715	100,000		
1000 8120 30 32 1120 0 Equipment Maintenance	0	0	133	44	0	0	0			
1000 8120 30 32 1122 0 Equipment Maintenance	0	0	596	199	0	6,173	(6,173)			
1000 8120 30 32 1127 0 Equipment Maint-Fire	1,758	490	4,412	2,220	0	948	(948)			
1000 8120 30 32 1130 0 Equipment Maint-Admin	0	0	0	0	0	168	(168)			
1000 8120 30 32 1131 0 Equipment Maint-B&G	1,359	1,668	263	1,096	0	0	0			
1000 8120 30 32 1132 0 Equipment Maint-Shop	0	734	0	245	0	24	(24)			
1000 8120 30 32 1133 0 Equipment Maint-Streets	51,390	53,967	83,033	62,797	0	32,749	(32,749)			
1000 8120 30 32 1170 0 Equipment Maint Dock	484	326	0	270	0	15	(15)			
1000 8120 30 32 1171 0 Equipment Maint Harbor	0	0	0	0	0	73	(73)			
1000 8210 30 32 0000 0 Required Inspections	362	462	0	275	600	0	600	600		
Total Expenses	267,872	294,688	391,558	318,039	557,440	389,718	167,722	478,664	0	0

PW Shop

1000 XXXX 30 32 0000 0

Salaries	6000	\$102,994
<ul style="list-style-type: none"> • 2 full-time Mechanics. 		
Overtime	6010	\$11,259
<ul style="list-style-type: none"> • Responding to equipment needs after hours and weekends. • 300 hours overtime 		
Contra Wages	6099	\$-75,000
<ul style="list-style-type: none"> • Credits shop salaries for work done on specific vehicles/equipment for special revenue funds Dock, Water/Wastewater & Landfill. • Each fund is charged in their maintenance accounts for the work performed by the shop mechanics. 		
Fringe Benefits	62XX	\$63,857
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$9,266
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
Employee Screening	6250	\$300
<ul style="list-style-type: none"> • Background checks and drug tests. 		
Supplies	7310	\$5,500
<ul style="list-style-type: none"> • Nuts, bolts, welding rods, and metal. • Misc Rags, Cleaners and gloves. 		
Gas, Oil & Grease	7385	\$80,000
<ul style="list-style-type: none"> • Purchase oxygen, acetylene, CO2, argon gases; equipment fuel & gasoline for fleet – (\$60,000 for gasoline and diesel). • Gas, oil & grease for all vehicles funded by the General Fund to be reflected in this line item. 		
Used Oil Management	7386	\$18,000
<ul style="list-style-type: none"> • Filter screens for water separator and burner parts for waste oil furnace. • Need to purchase 2 new burner for waste and have 2 10,000-gallon tanks cleaned. • Need new air pump for waste oil, sock filters and strainers. 		

1000 XXXX 30 32 0000 0

Minor Tools & Equip	7610	\$10,000
<ul style="list-style-type: none"> • Mobile air compressor. • Vice stand on bumper. • Injector cleaner. (Costs are same as FY21, work did not happen)		
Safety Equipment	7615	\$1,700
<ul style="list-style-type: none"> • Steel toed boots, goggles, welding helmets and respirators. 		
Major Equipment	7720	\$22,000
<ul style="list-style-type: none"> • Hydraulic press for hoses (want \$7 Major) • Fence and 2 gates, installed – (\$15,000) (Costs are same as FY21, work did not happen)		
Electricity	7720	\$14,500
<ul style="list-style-type: none"> • Shop and winter equipment hook up to outlets. 		
Heating Fuel	7730	\$24,000
<ul style="list-style-type: none"> • Shop heating fuel. 		
Refuse	7750	\$2,688
<ul style="list-style-type: none"> • Refuse-shop 3 cubic dumpster \$48 weekly @ 52 weeks 		
Vehicle Maintenance	8110	\$85,000
<ul style="list-style-type: none"> • Tires, lights, and transmission rebuild. • Vehicle Repairs for all vehicles fund by the General Fund reflected here. • New engine for old shop truck \$6,000. 		
Equipment Maintenance	8120	\$100,000
<ul style="list-style-type: none"> • Equipment repair for all equipment funded by the general fund is reflected in this line item. • All maintenance of City equipment (will review at mid-year). 		
Required Inspections	8210	\$600
<ul style="list-style-type: none"> • Overhead crane inspection. 		
Total Shop Budget		\$478,664

CM Remarks:

- Foreman is moved to PW Admin

Section . Item 2.

FY22 Streets Budget Draft

	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Revenues										
1000 4820 30 33 0000 0 Labor Income	338	0	0	113	0	0	0	0	0	0
1000 4840 30 33 0000 0 Equipment Rental	8,384	2,100	0	3,495	0	2,750	(2,750)	4,000	0	0
1000 4960 30 33 0000 0 Insurance Proceeds	0	0	2,125	708	0	0	0	0	0	0
Total Revenues	8,722	2,100	2,125	4,316	0	2,750	(2,750)	4,000	0	0
Expenses										
1000 6000 30 33 0000 0 Salaries/Wages RT	95,265	123,356	120,345	112,989	122,811	64,298	58,513	130,454		
1000 6000 30 33 3020 0 Salaries/Wages RT	1	0	0	0	0	0	0	0		
1000 6010 30 33 0000 0 Overtime	18,644	32,696	19,979	23,773	21,553	12,077	9,476	18,218		
1000 6010 30 33 3020 0 Overtime Contracted w/ Elite	506	0	0	169	0	0	0	0		
1000 6100 30 33 0000 0 Payroll Taxes	8,587	12,077	10,471	10,378	11,044	5,773	5,271	11,374		
1000 6100 30 33 3020 0 Payroll Taxes Contracted w/ Elite	38	0	0	13	0	0	0	0		
1000 6210 30 33 0000 0 Health Insurance	17,878	27,048	46,825	30,584	49,080	15,354	33,726	35,815		
1000 6210 30 33 3020 0 Health Insurance Contracted w/ Elite	212	0	0	71	0	0	0	0		
1000 6211 30 33 0000 0 HRA	0	0	0	0	500	0	500	2,000		
1000 6215 30 33 0000 0 Dental Insurance	1,362	1,877	2,892	2,043	2,789	806	1,983	1,723		
1000 6215 30 33 3020 0 Dental Insurance Contracted w/ Elite	6	0	0	2	0	0	0	0		
1000 6220 30 33 0000 0 Life Insurance	420	619	509	516	489	319	170	586		
1000 6220 30 33 3020 0 Life Insurance Contracted w/ Elite	2	0	0	1	0	0	0	0		
1000 6230 30 33 0000 0 PERS Employer	22,117	30,087	22,232	24,812	24,983	14,642	10,341	26,074		
1000 6230 30 33 3020 0 PERS Employer Contracted w/ Elite	111	0	0	37	0	0	0	0		
1000 6231 30 33 0000 0 PERS on Behalf	4,549	4,459	6,993	5,334	7,518	5,891	1,627	9,612		
1000 6231 30 33 3020 0 PERS on Behalf Contracted w/ Elite	23	0	0	8	0	0	0	0		
1000 6235 30 33 0000 0 Workers' Compensation	7,970	6,960	6,324	7,084	5,862	3,174	2,688	6,651		
1000 6235 30 33 3020 0 Workers' Compensation	30	0	0	10	0	0	0	0		
1000 6240 30 33 0000 0 Unemployment Compensation	0	0	6,188	2,063	0	0	0	0		
1000 6250 30 33 0000 0 Employee Screening	50	241	0	97	700	0	700	600		
1000 6621 30 33 0000 0 Recruiting/Moving	300	0	0	100	0	0	0	0		
1000 7060 30 33 0000 0 Contractual/Professional	99,677	74,035	4,480	59,397	0	0	0	20,000		
1000 7060 30 33 3021 0 Contractual/Prof Downtown	0	0	0	0	0	0	0	0		
1000 7060 30 33 3200 0 Contractual/Professional	0	0	0	0	0	0	0	0		
1000 7110 30 33 0000 0 General Liability (Ins)	10,305	5,553	11,350	9,070	14,188	13,348	840	14,832		
1000 7150 30 33 0000 0 Travel	636	0	0	212	3,000	250	2,750	3,000		
1000 7155 30 33 0000 0 Training	0	0	0	0	0	0	0	3,000		
1000 7310 30 33 0000 0 Supplies	1,895	928	1,150	1,325	1,500	204	1,296	1,500		
1000 7380 30 33 0000 0 Street Signs	73	0	2,366	813	4,000	110	3,890	4,000		
1000 7388 30 33 0000 0 Salt & Calcium	30,368	29,395	20,120	26,628	0	(408)	408	25,000		
1000 7390 30 33 0000 0 Road Maint Repair Prod	21,055	45,906	0	22,320	0	0	0	20,000		
1000 7391 30 33 0000 0 Sand	24,000	0	30,000	18,000	25,000	25,954	(954)	15,000		
1000 7395 30 33 0000 0 Gravel	20,925	0	31,050	17,325	127,000	127,491	(491)	25,000		
1000 7610 30 33 0000 0 Minor Tools & Equipment	306	1,752	1,581	1,213	1,500	645	855	2,000		

FY22 Streets Budget Draft

Section . Item 2.										
	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
1000 7615 30 33 0000 0 Safety Equipment	1,488	2,059	1,400	1,649	1,500	10	1,490	1,500		
1000 7620 30 33 0000 0 Major Tools & Equipment	0	0	0	0	0		0	53,000		
1000 7630 30 33 0000 0 Leased Equipment	15,221	9,006	0	8,076	0		0	0		
1000 7720 30 33 0000 0 Electricity	26,307	26,833	29,452	27,531	26,000	18,335	7,665	26,000		
1000 8131 30 33 0000 0 Damages/Repair	0	0	2,125	708	0	1,481	(1,481)			
Total Expenses	430,325	434,889	377,835	414,350	451,017	309,755	141,262	456,939	0	0
	(421,603)	(432,789)	(375,710)	(410,034)	(451,017)	(307,006)	(144,011)	(452,939)	0	0

PW Streets

1000 XXXX 30 33 0000 0

Salaries	6000	\$130,454
<ul style="list-style-type: none"> • Full-time Operator (75%) shared with Landfill. • Full-time Operator (90%) shared with Landfill. • On-call Operators for 1,070 hours 		
Overtime	6010	\$18,218
<ul style="list-style-type: none"> • Clearing and sanding roads and sidewalks, snow storms & holidays. 		
Fringe Benefits	62XX	\$84,223
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS Relief	6231	\$7,850
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
Employee Screening	6250	\$600
<ul style="list-style-type: none"> • Drug screening (\$150 ea.) 		
Contractual/Professional	7060	\$20,000
<ul style="list-style-type: none"> • Emergency street repair. 		
Insurance	7110	\$14,832
<ul style="list-style-type: none"> • Estimate 7% increase from prior year expenditure. 		
Travel	7150	\$3,000
<ul style="list-style-type: none"> • Travel estimate is based on: <ul style="list-style-type: none"> ○ \$600 for airfare per event. ○ \$35 a day for per diem. ○ \$100 a night for motel. ○ \$50 a day for a rental car. • Scholarships will be applied for and will likely defray travel costs. 		
Training	7155	\$3,000
<ul style="list-style-type: none"> • Grader training in Palmer 		
Supplies	7310	\$1,500
<ul style="list-style-type: none"> • Log books for equipment, printer paper and ink. 		
Street Signs	7380	\$4,000
<ul style="list-style-type: none"> • Sign requests & to replace damaged. • Break away sets 		

1000 XXXX 30 33 0000 0

Salt & Calcium	7388	\$25,000
<ul style="list-style-type: none"> • For mixing our winter sand and dust control on dirt roads, thaw frozen sewer lines. 		
Road Maintenance Repair Product	7390	\$20,000
<ul style="list-style-type: none"> • Guardrails • Bike path repair. • Cold patch 		
Sand	7391	\$15,000
<ul style="list-style-type: none"> • To be mixed with salt for winter use. 		
Gravel	7395	\$25,000
<ul style="list-style-type: none"> • Supply on hand for repair of roads and washed out culverts 		
Minor Tools & Equip	7610	\$2,000
<ul style="list-style-type: none"> • Cones. • Barriers. 		
Safety Equipment	7615	\$1,500
<ul style="list-style-type: none"> • Vests, cold weather gear, Hard hats, Gloves, Boots. 		
Major Tools & Equip	7620	\$53,000
<ul style="list-style-type: none"> • Tractor 3 pt, flayer mower and bush hog at \$35,000 (\$70,000 1/2 shared with landfill) • Box blade 		
Electricity	7720	\$26,000
<ul style="list-style-type: none"> • Street light on bike path and around town. 		
Total Streets Budget		\$456,939

CM Remarks:

- Foreman is moved to PW Admin
- Reductions have been made to Salt & Calcium, Sand and Gravel to move funds to Major Tools & Equipment.

Code	Account Description	Funded by the General Fund						Funded by Grants											
		FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 3/31/2021	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve	IMLS 3952	Ak State Library 4123	PLA 4104	ILC 3971	State 3973	OWL 4113 4810.1 4113 7715.2	E-rate 4113 4810.0 4113 7715.1	
Revenues																			
4600	Grant Revenues																		
4620	Contracts	5,000	5,000	5,000	5,000	5,000	8,000	(3,000)	8,000										5,209
4760	Donated/Contributions	2,333	151	3,080	1,861	200	120	80	1,700										
4785	Fees/Fees	6,178	5,501	2,991	4,890	200	78	122	2,000										
	Total Revenues	13,532	10,652	11,071	11,751	5,400	8,198	(2,798)	11,700	0	0	10,000	10,000	7,000	7,077	1,250		5,209	59,843
Expenditures																			
6000	Salaries/Wages Regular Time	67,764	72,170	67,932	69,289	70,286	55,688	13,617	103,289										
6010	Overtime	5,177	492	253	421	0	171	(171)	0										
6100	Payroll Taxes	5,267	5,559	5,178	5,334	0	(980)	988	7,903										
6220	Life Insurance	285	264	293	274	0	4,348	1,029	305										
6231	PERS Employer	11,235	11,959	11,830	11,675	316	159	157	17,168										
6231	PERS on Behalf	1,666	3,370	3,727	2,928	11,283	8,414	2,869	6,328										
6235	Worker's Compensation	312	288	218	273	0	3,366	29	371										
6250	Employee Screening	0	0	0	0	0	194	28	40										
7135	Suits & Memberships	1,794	1,720	1,251	1,588	40	0	40	2,000										
7150	Travel	0	0	494	155	40	1,795	105	0										
7300	Office Supplies	190	181	187	186	250	48	202	250										
7310	Supplies	198	390	190	259	200	0	200	200										
7315	Postage	151	198	258	203	250	8	242	250										
7510	Books	500	737	0	412	500	26	475	500										
7520	Periodicals	594	188	15	266	500	481	19	500										
7530	Audio Visual	274	0	0	91	500	357	143	500										
7560	Collection Preservation	1,003	1,675	1,184	1,287	500	782	(282)	500										
7560	Summer Reading Program	791	1,067	759	872	500	317	183	500										
7610	Minor Tools & Equip	1,933	461	216	670	500	250	240	500										
7710	Telephones	1,059	1,789	434	1,094	0	149	(149)	0										
7715	Internet	1,653	1,347	1,500	1,500	1,440	1,125	315	1,440										
7720	Elasticity	3,657	3,324	3,980	3,720	4,000	2,312	1,688	4,000										
7730	Heating Fuel	2,452	3,254	4,373	3,360	3,500	3,015	485	3,500										
7740	Water/Sewer	1,835	1,943	1,943	1,907	1,950	1,295	655	1,950										
7750	Reliefs	445	360	330	378	500	90	410	500										
7790	Building Maintenance	0	0	73	24	0	0	0	0										
7920	Computer Software	680	1,122	776	853	778	111	665	1,300										
8120	Equipment Maintenance	1,748	1,819	1,910	1,826	2,460	2,460	0	2,000										
8210	Required Inspections	0	0	269	0	0	0	0	0										
	Total Expenses	108,183	115,675	109,574	111,144	111,144	86,982	24,162	153,802	0	0	10,000	10,000	7,000	7,077	1,250		5,209	58,843

Library

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Salaries	6000	\$103,299
<ul style="list-style-type: none"> • PT Librarian (1560 hours/year). • PT Assistant Librarian (1560 hours/year). • 2 PT Library Aides (728 hours/year each). 		
Fringe Benefits	62XX	\$25,475
<ul style="list-style-type: none"> • FICA/MED, Insurance (Life), PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$6,328
<ul style="list-style-type: none"> • 8.11% for all employees provided by the State. 		
EMPLOYEE SCREENING	6250	\$40
<ul style="list-style-type: none"> • Cost of background checks for new employees \$20 per person. 		
Memberships	7135	\$2,000
<ul style="list-style-type: none"> • AKLA - \$100. • ALN - \$100. • Alaska Digital - \$1,675 (on-line resources). • FOL - \$25, etc. 		
Travel	7150	\$
<ul style="list-style-type: none"> • Transportation, lodging, food, registrations, etc. to attend annual Library conferences required in order to apply for grants, etc. 		
Office Supplies	7300	\$250
<ul style="list-style-type: none"> • Unique to the library – ink, labels, sleeves, etc. 		
Supplies	7310	\$200
<ul style="list-style-type: none"> • Cleaning supplies not included for janitorial and DVD/Blu-ray disc cleaner supplies. 		
Postage	7315	\$250
<ul style="list-style-type: none"> • Annual PO Box fee & misc. postage needs 		
Books	7510	\$500
<ul style="list-style-type: none"> • Hardcover & Paperback. 		
Periodicals	7520	\$500
<ul style="list-style-type: none"> • Magazines & Newspapers. 		

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Audio Visual	7530	\$500
<ul style="list-style-type: none"> DVDs, Blu-rays, & Books on Tape. 		
Collection Preservation	7540	\$500
<ul style="list-style-type: none"> Materials & supplies needed to maintain & process Library collection. 		
Summer Reading Program	7560	\$500
<ul style="list-style-type: none"> \$500 for food, etc. that can't be provided by grant. 		
Minor Tools & Equipment	7610	\$500
<ul style="list-style-type: none"> \$500 for AWE station upgrade components Miscellaneous needs. 		
Internet	7715	\$1,440
<ul style="list-style-type: none"> GCI contracting 3.0 Mbps internet connection to the Library. Total internet cost is \$66,492 (5,541monthly), of which we pay 10% and e-rate pays 90%. In the past, OWL grant paid the majority of the 10%. State may not fund OWL FY21. 		
Electricity	7720	\$4,000
<ul style="list-style-type: none"> Amount the same as previous year. 		
Heating Fuel	7730	\$3,500
<ul style="list-style-type: none"> Rate increase experienced last year 		
Water & Sewer	7740	\$1,950
<ul style="list-style-type: none"> City of Dillingham monthly utilities (\$161.88/month). 		
Refuse	7750	\$500
<ul style="list-style-type: none"> Dumpster shared with UAF-Bristol Bay Campus. 		
Computer Software	7920	\$1,300
<ul style="list-style-type: none"> Alexandra \$599 TML Fortress \$61 Deep Freeze \$ 		
Equipment Maintenance	8120	\$2,000
<ul style="list-style-type: none"> Includes monthly copy machine maintenance fee & freight for toner. Annual copy machine umbrella contract \$1,639.50. 		
Total		\$155,802

CM Remarks:

- With loss of DCSD Librarian increasing Librarian and Assistant to 30 hours per week from 20 hours per week.

Library-Grants

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REVENUE		
Grants	4600	\$100,379
<ul style="list-style-type: none"> • 3952 - IMLS \$10,000 • 4123 - AK State Library \$10,000 • 4104 - PLA \$7,000 • 3971 - ILC \$7,077 • 3973 - State Continuing Education \$1,250 • 4113 - OWL \$5,209 • 4113 - E-Rate \$59,843 		
EXPENSE		
Travel	7150	\$4,250
<ul style="list-style-type: none"> • Transportation, lodging, food, registrations, etc. to attend annual Library conferences required in order to apply for grants, etc. • IMLS \$3,000 • State CE \$1,250 		
Books	7510	\$5,500
<ul style="list-style-type: none"> • Hardcover & Paperback. • AK State Library \$2,000 • PLA \$3,500 		
Audio Visual	7530	\$3,000
<ul style="list-style-type: none"> • DVDs, Blu-rays, & Books on Tape. • IMLS \$3,000 		
Collection Preservation	7540	\$5,500
<ul style="list-style-type: none"> • Materials & supplies needed to maintain & process Library collection. • IMLS \$2,000 • PLA \$3,500 		
Summer Reading Program	7560	\$9,7077
<ul style="list-style-type: none"> • \$500 for food, etc. that can't be provided by grant. 		
Minor Tools & Equipment	7610	\$8,000
<ul style="list-style-type: none"> • Equipment upgrades. 		
Internet	7715	\$1,440
<ul style="list-style-type: none"> • GCI contracting 3.0 Mbps internet connection to the Library. • Total internet cost is \$66,492 (5,541monthly), of which we pay 10% and e-rate pays 90%. • In the past, OWL grant paid the majority of the 10%. • State may not fund OWL FY21. 		
Total		\$100,379

FY22 Dillingham School District Contributions Budget										
	FY18 Actual	FY19 Actual	FY20 Actual	3 Year Average	FY21 Budget	FY21 Actual as of 03/31/2020	FY21 Variance	FY22 Dept Request	FY22 Manager Approve	FY22 Council Approve
Expenses										
1000 7190 50 51 0000 0 Contributions	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	0	1,300,000	1,300,000	
Total Expenses	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	0	1,300,000	1,300,000	0

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DCSD

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Contribution to DCSD	7190	\$1,300,000
<ul style="list-style-type: none"> • The City of Dillingham’s obligation to the Dillingham City School District is 2.65 mills of the property value. The 2019 estimated full and true assessed value of real and personal property is <u>\$205,441,946</u>. 2.65 mills of this figure would equal <u>\$544,421</u> for the year. • In 2007 the City of Dillingham obligated 1/6th of the sales tax received. If taxes are paid in at the budgeted rate, that income will be approximately <u>\$ 425,000</u>. • The combination of minimum property tax and the additional sales tax would total <u>\$994,421</u>. 		
Total DCSD Budget		\$1,300,000

CM Remarks:

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