



## **FINANCE AND BUDGET COMMITTEE**

Monday, February 27, 2023 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.*

#### **MEETING INFORMATION**

##### **FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS**

141 Main Street, Dillingham, AK 99576 (907) 842-5212

This meeting will also be available at the following online location:

<https://us02web.zoom.us/j/81440727977?pwd=V2VQUdITd2JQb2tSZDVsSGNiVkp3Zz09>

Meeting ID: 814 4072 7977; participant #; passcode: 346808

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

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **APPROVAL OF MINUTES**

- [1.](#) Minutes of January 16, 2023, Finance & Budget Committee

#### **APPROVAL OF AGENDA**

#### **STAFF REPORTS**

- [2.](#) January Financial Report
- [3.](#) Staffing Report  
Budget Timeline

#### **COMMITTEE BUSINESS**

- [4.](#) FY24 DCSD Budget Overview
- [5.](#) Questica Software Purchase

#### **PUBLIC/COMMITTEE COMMENT(S)**

#### **ADJOURNMENT**



## FINANCE AND BUDGET COMMITTEE

Monday, January 16, 2023 at 5:30 PM

### MINUTES

#### CALL TO ORDER

The Finance and Budget Committee met on Monday, January 16, 2023, in the City Council Chambers, Dillingham, AK, and via Zoom video conference call. Curt Armstrong called the meeting to order at 5:32 p.m.

#### ROLL CALL

Committee members present and establishing a quorum (a quorum being four):

Aksel Buholm  
Anita Fuller

Robert Mawson  
Curt Armstrong

Perry Abrams

Committee members excused:

Alice Ruby

#### APPROVAL OF MINUTES

1. Minutes of October 17, 2022, Finance & Budget Committee

MOTION: Anita Fuller moved, and Perry Abrams seconded the motion to approve the minutes of October 17, 2022.

VOTING: the motion passed by unanimous consensus.

#### APPROVAL OF AGENDA

MOTION: Anita Fuller moved, and Perry Abrams seconded the motion to approve the agenda.

VOTING: the motion passed by unanimous consensus.

#### STAFF REPORTS

2. Revenue & Expense Report

- General Fund; revenue at 88%, overall taxation performing well.
- Property tax collection impacted by delays in mail delivery.
- Dock revenue above expectations, harbor revenue slightly low.
- NTS grant applied for, waiting for award.
- Expenditures currently at 37% overall.
- Debt services based on biannual payment cycle.
- Most grants are processed as reimbursable, COVID funding received prior to expenditures.

3. Staffing Report

- Staffing shortages: Cashier vacant, Account Tech II on extended leave. Account Tech III just returned from extended leave. Remote Account Tech IV currently in Dillingham to provide assistance on site. Assistant Finance Director vacant. The Assistant Finance Director position is being restructured.

- Training track is being explored to prepare for advancement from within the department. Preceding the trainings additional support positions will be essential to meet department needs.
  - Business license renewal letters have resulted in a positive response from local businesses.
4. FY22 Audit Update
- No report given.

**COMMITTEE BUSINESS**

5. FY23 Budget Revision
- Budget revision will be worked on in the coming week.
6. FY24 Budget
- Schedule for the FY24 budget cycle to be determined.
  - The DCSD budget request has not been received.
7. Update on Foreclosures
- The foreclosure filed with the Alaska Courts in 2018 has been completed. Four properties have been foreclosed on. Analysis of the properties and action available to the City are underway. Subsequent to the assessment, recommendations will be forwarded to the Council.
  - Legally there are a few actions that can be considered. Each to be determined on a case-by-case basis. Allow previous owner to buy property back; evict take property and sell to pay off debt; dedicate for a public purpose.

**PUBLIC/COMMITTEE COMMENT(S)**

- Fish tax update should be on the next meeting agenda.

**ADJOURNMENT**

The meeting adjourned at 6:11 p.m.

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Neil C. Armstrong, Chair

ATTEST:

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Lori Goodell, City Clerk

Approved: \_\_\_\_\_

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2023

Data Collected on:  
 2/24/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>01/31/23</u> YTD	<u>Percent</u>	<u>01/31/22</u> YTD	<u>INC/(DEC)</u>	Uncollected	% Adj
<b>General Fund Revenues</b>							
General Sales Tax	\$ 3,000,000	\$ 2,246,347	75%	\$ 1,709,028	\$ 537,319	(2,614.68)	75%
General Sales Tax - Remote	400,000	192,555	48%	89,334			
Alcohol Sales Tax	260,000	181,949	70%	132,036	49,912		70%
Alcohol Sales Tax - Remote	-	80		89	(9)		
Transient Lodging Sales Tax	120,000	80,779	67%	65,344	15,435	-	67%
Gaming Sales Tax	65,000	33,710	52%	29,952	3,758		52%
Tobacco Excise Tax	350,000	187,951	54%	173,230	14,722		54%
Marijuana Excise Tax	75,000	66,201	88%	-	-		
Penalty & Interest - Sales Tax	20,000	6,513	33%	11,217	(4,704)	(716.39)	29%
<b>Total Sales Tax</b>	<b>4,290,000</b>	<b>2,996,086</b>	<b>70%</b>	<b>2,210,230</b>	<b>616,433</b>		<b>70%</b>
Real Property Tax	2,410,000	2,375,657	99%	2,078,512	297,145	(294,961.31)	86%
Personal Property Tax	450,000	451,905	100%	477,738	(25,832)	(58,214.14)	87%
Penalty & Interest - Property Tax	70,000	77,245	110%	72,617	4,627		110%
<b>Total Property Taxes</b>	<b>2,930,000</b>	<b>2,904,807</b>	<b>99%</b>	<b>2,628,867</b>	<b>275,940</b>		<b>87%</b>
Telephone Gross Receipts State Tax	65,000	-	0%	-	-		0%
Shared Fisheries	600,000	696,572	116%	772,264	(75,692)		116%
Raw Fish Tax	20,000	-	0%	-	-		0%
Community Sharing	73,072	-	0%	84,575	(84,575)		0%
Payment in Lieu of Taxes (PILT)	460,000	480,895	105%	473,299	7,596		105%
State Jail Contract	645,000	-	0%	282,684	(282,684)		0%
Ambulance Fees	50,000	30,571	61%	7,173	23,398		61%
Lease & Rental Income	35,000	6,320	18%	-	6,320		18%
Admin Overhead	130,300	118,950	91%	132,909	(13,959)		91%
PERS on Behalf	67,126	49,936	74%	120,821	(70,885)		74%
PERS Forfeiture Fund	20,000	704	4%	12,316	(11,612)		4%
Other Revenues	145,400	126,867	87%	80,885	45,982	(2,685.52)	85%
<b>Total</b>	<b>2,310,898</b>	<b>1,510,815</b>	<b>65%</b>	<b>1,966,926</b>	<b>(456,111)</b>		<b>65%</b>
<b>Total</b>	<b>\$ 9,530,898</b>	<b>\$ 7,411,708</b>	<b>78%</b>	<b>\$ 6,806,023</b>	<b>\$ 436,263</b>		<b>74%</b>
<b>Special Revenue &amp; Other Funds Revenue</b>							
Water	232,087	155,881	67%	137,099	18,782	(31,856.26)	53%
Sewer	457,000	291,651	64%	283,841	7,810	(23,104.95)	59%
Landfill	256,459	189,284	74%	178,059	11,225	(4,256.00)	72%
Port - Dock	721,915	774,302	107%	492,909	281,393	(34,508.45)	102%
Port - Harbor	184,295	37,223	20%	46,989	(9,766)	(7,472.00)	16%
Asset Forfeiture Fund	2,000	149	7%	0	149		0%
E-911 Service	65,000	39,076	60%	39,043	32		60%
Senior Center (Non-Grant)	40,597	20,111	50%	20,993	(881)		50%

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2023

Data Collected on:  
 2/24/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>01/31/23</u> YTD	<u>Percent</u>	<u>01/31/22</u> YTD	<u>INC/(DEC)</u>	
Senior Center (Grant)	131,000	-	0%	33,482	(33,482)	0%
Library (Grants)	123,302	67,436	55%	57,512	9,924	55%
Debt Service	305,000	3,546,676	1163%	-	3,546,676	1163%
Equipment Replacement Insurance	-	-		-	-	
Mary Carlson Estate	1,000	3,266	327%	(2,991)	6,257	327%
Ambulance Rental	-	10,800		-	10,800	
<b>Total</b>	<b>\$ 2,519,655</b>	<b>\$ 5,135,854</b>	<b>204%</b>	<b>\$ 1,286,935</b>	<b>\$ 3,848,919</b>	<b>200%</b>
<b>Transfers</b>				18,081		
<i>From General Fund to Other Funds</i>						
Landfill	340,323	71,073	21%	174,510	(103,438)	
Senior Center	184,242	189,646	103%	82,544	107,102	
Ambulance Reserve	45,000	3,057	7%	717	2,340	
Equipment Replacement	600,000	159,076		56,663	102,413	
Capital Projects	-	-		5,201	(5,201)	
Debt Service SRF Loans	47,400	42,107	89%	-	42,107	
Debt Service School Bond	765,500	-	0%	928,375	(928,375)	
Debt Service Firehall Bond	45,000	12,500	28%	13,000	(500)	
Debt Service Streets Bond	226,750	65,875	29%	68,375	(2,500)	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	54,858	123,451	225%	86,117	37,334	
Port - Harbor - Ice Machine	-	273	0%	-	273	
Port - Harbor - Bathhouse	13,308	10,021	75%	9,992	28	
<i>From Department to Department</i>						
Transfer from E911	52,084	28,478	55%	29,427	-	
Transfer from Mary Carlson Estate	4,000	-	0%	-	-	
<b>Total</b>	<b>\$ 2,378,465</b>	<b>\$ 705,556</b>	<b>30%</b>	<b>\$ 1,454,921</b>	<b>\$ (748,416)</b>	
<b>Total Revenues &amp; Transfers</b>	<b>\$ 14,429,018</b>	<b>\$ 13,253,119</b>	<b>92%</b>	<b>\$ 9,547,879</b>	<b>\$ 3,536,766</b>	

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2023

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EXPENDITURES:	<u>Budget - FY23</u>	<u>01/31/23</u>	<u>Percent</u>	<u>01/31/22</u>	<u>INC/(DEC)</u>
		<u>YTD</u>		<u>YTD</u>	
<b>General Fund Expenditures</b>					
City Council	\$ 85,350	\$ 45,563	53%	\$ 6,588	\$ 38,975
City Clerk	158,775	70,685	45%	70,406	279
Administration	505,373	282,060	56%	200,961	81,100
Finance	884,069	483,213	55%	409,870	73,343
Legal	60,000	42,960	72%	18,265	24,695
Insurance	313,400	157,712	50%	148,838	8,874
Non-Departmental	0	0		43,561	(43,561)
Planning	213,884	97,858	46%	115,291	(17,433)
Foreclosures	6,000	3,997	67%	380	3,617
IT	282,688	156,032	55%	97,582	58,451
Meeting Hall above Fire Station	0	0		373	(373)
Public Safety Administration	194,510	120,985	62%	109,879	11,106
Dispatch	520,844	284,784	55%	294,276	(9,493)
Patrol	1,010,368	475,684	47%	513,551	(37,867)
Corrections	750,223	252,286	34%	331,140	(78,854)
DMV	60,373	32,203	53%	29,505	2,697
Animal Control Officer	119,767	68,678	57%	59,983	8,695
Fire	344,013	239,131	70%	102,299	136,832
Fire Department Donation	0	193		0	193
EOC	0	0		16,706	(16,706)
Public Works Administration	348,747	70,031	20%	63,198	6,833
Building and Grounds	401,788	146,796	37%	148,839	(2,044)
Shop	505,287	267,441	53%	303,525	(36,084)
Street	484,679	117,843	24%	273,507	(155,664)
Library	169,187	99,809	59%	80,207	19,602
City School	1,300,000	975,000	75%	975,000	-
Transfers to Other Funds	2,254,215	543,334	24%	1,078,318	(534,984)
<b>Total</b>	<b>\$ 10,973,540</b>	<b>\$ 5,034,278</b>	<b>46%</b>	<b>\$ 5,492,048</b>	<b>\$ (457,769)</b>

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2023

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	<u>Budget - FY23</u>	<u>01/31/23</u> YTD	<u>Percent</u>	<u>01/31/22</u> YTD	<u>INC/(DEC)</u>
<b><u>Special Revenue Funds Expenditures</u></b>					
Water	243,834	107,719	44%	135,892	(28,173)
Sewer	310,834	112,471	36%	211,027	(98,556)
Landfill	596,782	260,357	44%	359,212	(98,855)
Port - Dock	721,915	774,302	107%	456,041	318,261
Port - Harbor	256,953	202,805	79%	145,842	56,963
Asset Forfeiture Fund	2,000	-	0%	5,880	(5,880)
E-911 Service	52,084	28,478	55%	29,427	(949)
Senior Center (Non-Grant)	219,839	208,523	95%	103,798	104,724
Senior Center (Grant)	136,000	212	0%	76,610	(76,397)
Library (Grants)	123,302	65,810	53%	47,803	18,006
Mary Carlson Estate	6,201	1,281	21%	1,248	34
Ambulance Reserve Fund	50,478	1,600	3%	9,160	(7,560)
Debt Service SRF Loans	47,400	42,107	89%	-	42,107
Debt Service School Bond	1,065,500	947,875	89%	928,375	19,500
Debt Service Firehall Bond	45,000	12,500	28%	13,000	(500)
Debt Service Streets Bond	231,750	65,875	28%	68,375	(2,500)
Equipment Replacement	600,000	159,076	27%	56,663	102,413
<b>Total</b>	<b>\$ 4,709,872</b>	<b>\$ 2,990,990</b>	<b>64%</b>	<b>\$ 2,648,351</b>	<b>\$ 342,639</b>
	<b>\$ 15,683,412</b>	<b>\$ 8,025,268</b>	<b>51%</b>	<b>\$ 8,140,398</b>	<b>\$ (115,130)</b>
<b>Net Increase (Decrease) to Fund Balances</b>	<b>\$ (1,254,394)</b>	<b>\$ 5,227,851</b>		<b>\$ 1,407,481</b>	<b>\$ 3,651,896</b>

	<u>Budget - FY23</u>	<u>01/31/23</u> YTD	<u>Percent</u>	<u>01/31/22</u> YTD	<u>INC/(DEC)</u>
<b>Grant &amp; Bond Revenues</b>					
ANTHC-Lagoon	146,778	143,708	98%	227	143,481
State Public Safety	-	-		1,646	(1,646)
COVID - CARES & ARPA & LGLR	2,786,321	3,086,298	111%	1,004,559	2,081,739
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	114,125	-	0%	-	-
SRF Loan - Water	44,000	-		-	-
SRF Loan - Wastewater	60,000	-	0%	-	-
SRF Loan - Landfill	-	15,323		5,320	10,003
Southern Region EMS	-	360		360	-
Curyung-Ice Machine	2,000	597	30%	1,435	(838)
BBEDC Intern Program	56,682	26,120	46%	22,747	3,373
BBEDC Training Reimb	-	15,939		-	15,939
BBEDC Pass Thru	-	-		6,000	-
Bond Investment Income	-	29,498		309	29,189
<b>Total</b>	<b>\$ 3,879,906</b>	<b>\$ 3,317,843</b>	<b>86%</b>	<b>\$ 1,515,386</b>	<b>\$ 1,808,457</b>
<b>Grant &amp; Bond Expenditures</b>					
ANTHC-Lagoon	146,778	146,538	100%	-	146,538
State Public Safety	-	-		1,856	(1,856)
COVID - CARES & ARPA	2,786,321	42,559	2%	472,780	(430,221)
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	114,125	-	0%	-	-
SRF Loan - Water	44,000	-		-	-
SRF Loan - Wastewater	60,000	-	0%	-	-
SRF Loan - Landfill	-	-		15,323	(15,323)
Southern Region EMS	-	360		-	360
Curyung-Ice Machine	2,000	1,211	61%	2,019	(807)
BBEDC Intern Program	56,682	26,134	46%	22,747	3,387
BBEDC Training Reimb	-	15,939		-	15,939
BBEDC Pass Thru	-	-		6,000	(6,000)
<b>Total</b>	<b>\$ 3,879,906</b>	<b>\$ 315,584</b>	<b>8%</b>	<b>\$ 605,339</b>	<b>\$ (289,756)</b>
	<b>\$ -</b>	<b>\$ 3,002,260</b>		<b>\$ 910,047</b>	<b>\$ 1,518,701</b>



City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2023

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	<u>Budget - FY23</u>	<u>01/31/23</u> YTD	<u>Percent</u>	<u>01/31/22</u> YTD	<u>INC/(DEC)</u>
<b>Capital Project Funds Revenues</b>					
Investment Income	-	-		-	-
Insurance Proceeds - Firehall	-	57,015		-	-
Insurance Proceeds - Landfill Shop Fire	-	214,490		325,016	(110,525)
<b>Total</b>	<b>\$ -</b>	<b>\$ 271,505</b>		<b>\$ 325,016</b>	<b>\$ (110,525)</b>

	<u>Budget - FY23</u>	<u>01/31/23</u> YTD	<u>Percent</u>	<u>01/31/22</u> YTD	<u>INC/(DEC)</u>
<b>Capital Project Funds Expenditures</b>					
Major Building Maintenance	400,000	-	0%	-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Sewer Lagoon Relocation	-	-		-	-
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		-	-
Landfill New Cell	-	-		-	-
Landfill Shop Fire	-	-		5,201	-
Landfill Groundwater Well	-	-		9,663	(9,663)
Bingman-Harbor cleanup	-	-		-	-
<b>Total</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 14,864</b>	<b>\$ (9,663)</b>
	<b>\$ (400,000)</b>	<b>\$ 271,505</b>		<b>\$ 310,151</b>	<b>\$ (100,862)</b>

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 9,530,898	\$ 7,411,708
Special Fund Revenue	\$ 2,519,655	\$ 5,135,854
Transfers In	\$ 2,378,465	\$ 705,556
Grant and Bond Revenue	\$ 3,879,906	\$ 3,317,843
CIP Revenue	\$ -	\$ 271,505
	<b>\$ 18,308,924</b>	<b>\$ 16,842,467</b>
General Fund Expenditures	\$ 10,973,540	\$ 5,034,278
Special Fund Expenditures	\$ 4,709,872	\$ 2,990,990
Grant and Bond Expenditures	\$ 3,879,906	\$ 315,584
CIP Expenditures	\$ 400,000	\$ -
	<b>\$ 19,963,318</b>	<b>\$ 8,340,852</b>
<b>Net Increase (Decrease) to Fund Bal</b>	<b>\$ (1,654,394)</b>	<b>\$ 8,501,615</b>



## MEMORANDUM

**DATE:** January 14, 2023  
**TO:** City Manager  
**FROM:** Anita Fuller, Finance Director  
**SUBJECT:** Finance & Budget Staff Report

### STAFF REPORT

- Revenue and Expense review for January 2023
- Department staffing
- Collections
- FY22 Audit update
- Budget

#### Revenue and Expense review January 2023 –

Information provided for percentages below 38% or above 78%. Revenues are high and expenditures are low. Contributing factors include open staffing positions and a delay in projects that were budgeted. Current actuals recognize a net increase to fund balance by \$8,501,615.

#### General Fund Revenues

- Marijuana excise tax is at 88%, which is above the expected return. An evaluation of the marijuana tax shows that the excise tax would be equivalent to a 10% sales tax.
- Sales tax penalty and interest is below the expected amount. There has been an improvement on timely self-reporting.
- Real and personal property tax are recognized at 100%. Real property has been collected at 86%. Personal property has been collected at 87%. Advertisement of the foreclosure list will help with collection efforts.
- Shared Fisheries is above expected.
- Community Sharing funds delayed.
- PILT has come in above expected at 105%. Audit review will determine if funds belong to FY22.
- Jail contract not signed, and funding not approved. Acting City Manager is contacting the Department of Corrections.
- Leases are as expected. Received annually at end of fiscal year.
- Administrative Overhead is above expected due to Dock expenses being so high.
- PERS forfeiture funds have been used, will be less than budgeted.

#### Special Revenues & Other Funds Revenue

- Dock revenue is at 107%, FY22 revenue is still included and will be reduced with audit preparations.
- Harbor revenue is at 20%. This is \$9,766 reduced from last year, but can still be recovered.

- Asset Forfeiture revenue is at 7%. Actuals are determined by closed cases with public safety and difficult to predict.
- Senior Center NTS grant has been awarded; staff are actively working on the first two quarter reports.
- Debt services is exceeded due to the state providing support from unfunded prior years. Audit adjustments have not been made at this time. (With this line item corrected the total would be 63% instead of 204%)

#### *Transfers*

- Landfill transfer continues to be low. A combination of landfill fees is at 74% and large projects have not been completed and incinerator has not been running.
- Senior Center transfer has increased due to funding support change. This will reduce when funding arrives but will still require a budget revision.
- Ambulance Reserve transfer is based on 10% of ambulance fee revenue.
- Debt Service transfers as expected based on when payments are due.
- Dock to Harbor transfer is higher than expected but will reduce at end of year when revenue is fully realized.
- Mary Carlson transfer not completed at this time.

#### *General Fund Expenditures*

- Correction expenditures are down due to staffing shortage which contributed to jail closure at beginning of fiscal year.
- Public Work expenditures down due to staffing shortages and projects delayed.
- Transfers down pending debt services reconciliation as part of audit preparations.

#### *Special Revenues & Other Funds Expenditures*

- Sewer expenditures are at 36%. Purchase of pumps for lift stations will be recognized soon.
- Dock expenditures are at 107%. Equipment maintenance and damages due to accident have been paid. Insurance proceeds are still in review. Annual leased equipment payment made. Budget revision will be required.
- Harbor expenditures are high due Harbor Master position not being shared with dock and filled with hourly employee.
- Senior Center budget is higher due to grant funding pending.
- Mary Carlson Estate transfer not completed.
- Ambulance Reserve spending not required at this time.
- Debt services are as expected.
- Equipment replacement expenses are skid steer, Admin truck, sander and plow assembly. Dock top loader has been approved by council 01/12/2023; expense will be recognized when received.

#### *Grant and Bond Revenues/Expenditures*

- ANTHC – Grant is fully expended and is in the process of being closed out.
- COVID - Funds received, lake road E911 duplicate system nearing completion, additional projects pending.
- BBEDC training support was recognized for the Fire Department.
- Bond investment income will be used to cover bond repayment.

#### *Capital Project Revenues/Expenditures*

- Insurance Proceeds– Funds received for landfill shop building and downtown fire hall will be kept in reserve until projects begin.

### **Audit Update:**

FY22 Audit – Auditors arrive 5/15/2023 for final work. Carmen Jackson, LLC continues to be retained to provide support.

### **Department staffing:**

Account Tech I – Cashier: Position is open until filled.

Account Tech II – Receivables: Out on extended leave.

Account Tech II on call – On-call status and working 4 hours per week.

Account Tech IV part time – In Dillingham working full time through 02/24/23 to assist with low staffing

Assistant Finance Director – Position became open 12/14/2022. Position was restructured and advertised as AFD, Purchasing and Disbursements and AFD, Revenue Cycle Manager. Two applicants have expressed interest.

Account Tech II – New position for payroll and payables support.

Goal is to develop a training track for staff to assist gaining more knowledge and provide mobility to higher position. Another goal is to improve ability to meet deadlines.

### **Collections**

Foreclosure listing for 2018 Action has been finalized, properties are now owned by the City of Dillingham.

- USS 3184 B P3 L
- USS 2732 B7 L1
- USS 2732 B7 L&

Buckshot Estates B L8 has been redeemed. This is allowable as long as taxes are paid in full.

Foreclosure listing for 2019 Action have passed the period of redemption (2 properties at \$8,054.75). Both properties are on the 2018 Action. No further action required.

Potential 2022 foreclosure action is pending notification to promissory notes holders who have gone into default. A new list will be available in March to be ready for the April council meeting.

### **Grants**

FY23 NTS grant application has been approved for \$91,743.76

### **Budget**

FY23 Budget revision to be presented at next F&B meeting. Suggest a workshop 03/13/2023.

FY24 Budget dates to be set in April and May. Suggest workshops 04/03/2023, 04/10/2023 05/08/2023 and 05/15/2023.

# Dillingham City School District



## FY 2024 DRAFT #1 BUDGET

**HELEN SMEATON, BOARD CHAIR**

**HEATHER SAVO, BOARD VICE-CHAIR**

**JON CLOUSE, BOARD SECRETARY/TREASURER**

**JENNY BENNIS, BOARD MEMBER**

**KARL CLARK, BOARD MEMBER**

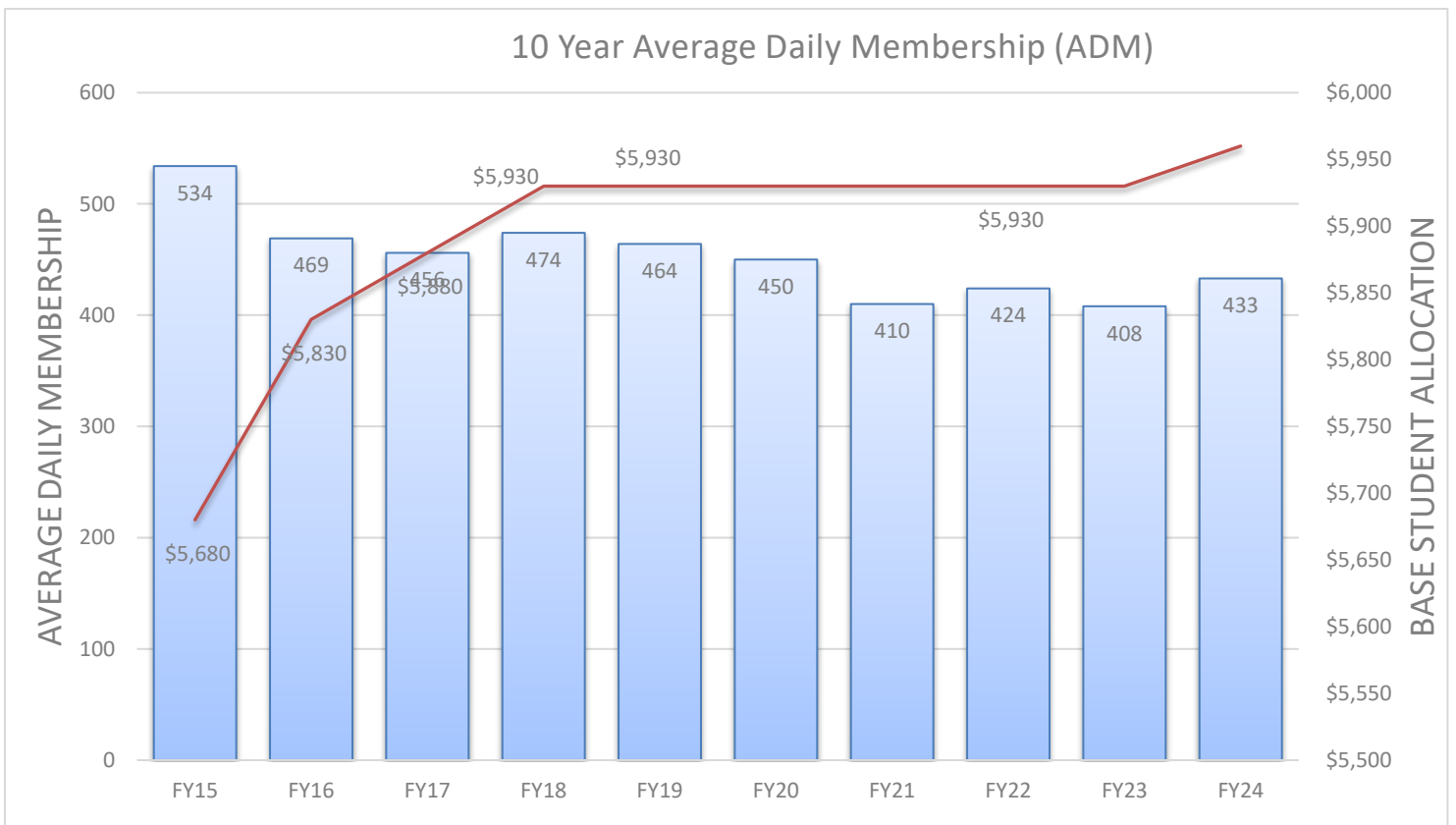
**AMY BROWER, SUPERINTENDENT**

### OUR MISSION

As part of the community, the Dillingham City School District will promote and lead a safe, supportive and equitable learning environment.

## Dillingham City School District Enrollment History

																Total	Total
<b>TOTALS</b>		PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	KG-12	PK-12
Projection	2023-2024	27	25	26	28	32	27	37	38	37	35	35	36	27	23	383	433
	2022-2023	10	30	28	32	27	37	38	37	35	35	36	27	23	13	398	408
	2021-2022	0	29	34	32	31	33	41	32	38	38	29	31	27	28	423	423
	2020-2021	0	31	30	31	33	41	31	35	35	27	28	28	27	33	410	410
	2019-2020	0	30	39	32	46	29	37	42	28	36	36	28	33	23	439	439
	2018-2019	5	38	30	48	30	40	48	29	35	33	30	34	24	41	460	465
	2017-2018	5	35	48	37	40	42	33	33	30	28	38	18	41	36	459	464
	2016-2017	7	47	37	43	40	33	32	32	27	36	16	38	36	50	467	474
	2015-2016	7	34	37	45	32	30	35	28	38	17	39	34	39	41	449	456
	2014-2015	6	39	44	32	28	35	32	41	19	44	29	41	31	48	463	469
	2013-2014	38	45	33	31	40	31	40	20	49	32	43	37	38	57	496	534
	2012-2013	56	37	33	39	32	40	24	47	34	39	36	34	34	49	478	534
	2011-2012	11	35	35	36	38	28	49	38	41	29	32	35	31	55	482	493
	2010-2011	9	38	36	36	30	43	40	41	28	33	62	32	42	20	481	490
	2009-2010	3	35	34	28	42	35	35	27	31	37	51	42	34	44	475	478
	2008-2009	5	33	31	41	46	40	29	33	37	38	49	41	37	47	502	507
	2007-2008	8	31	43	42	39	32	37	36	38	27	51	50	35	39	500	508
	2006-2007	8	46	44	39	35	39	39	38	35	38	46	49	43	45	536	544
	2005-2006	7	50	39	41	41	46	37	30	37	41	54	50	51	28	545	552



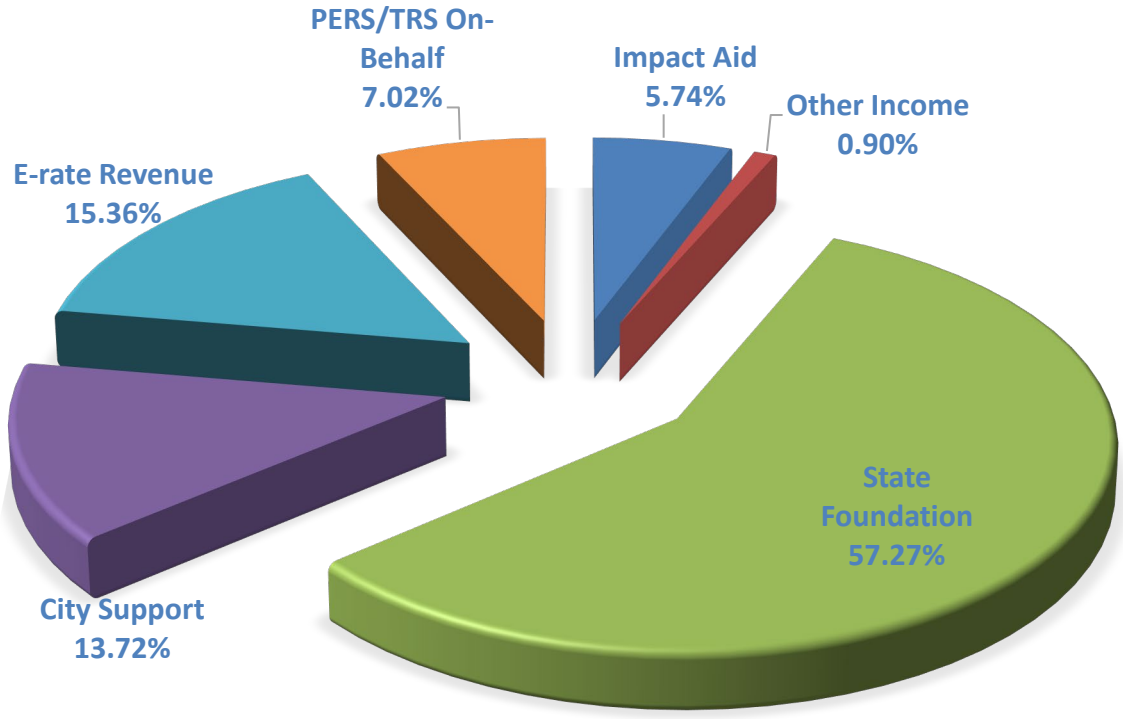
**DILLINGHAM CITY SCHOOL DISTRICT**

**Revenue Budget**

**FY 2024 Draft #1 Budget**

	<b>FY 2023 Final</b>	<b>FY 2024 Projected</b>	<b>Change</b>
<i>Student Count/Intensives</i>	408+13	433+11	+25/-2
<i>Base Student Allocation (BSA)</i>	5,930	5,960	
<b>FUND 100: School Operating</b>			
City Appropriation	\$ 1,300,000	\$ 1,300,000	0
			0
State of Alaska Foundation	5,574,937	5,424,525	(150,412)
Other State Revenue:			0
TRS On-Behalf	487,083	512,804	25,721
PERS On-Behalf	149,861	151,862	2,001
Impact Aid	543,334	543,334	0
E-Rate - Federal	1,435,854	1,435,854	0
E-Rate - State	18,725	18,725	(0)
Other Revenue	85,000	85,000	0
Fund Balance	-	-	0
HB 281 One Time State	239,604	-	(239,604)
<b>FUND TOTAL</b>	<b>9,834,398</b>	<b>9,472,104</b>	<b>(362,294)</b>
			0
<b>TOTAL GENERAL FUND REVENUE</b>	<b><u>\$ 9,834,398</u></b>	<b><u>\$ 9,472,104</u></b>	<b>(362,294)</b>

### DILLINGHAM CITY SCHOOLS REVENUES BY SOURCE FY 2024





## DILLINGHAM CITY SCHOOL DISTRICT

### Expenditures by Department

#### FY 2024 BUDGET

Loc/Function	Department	FY 2023 Approved	FY 2023 Revision	Change Increase (Decrease)
099 100	DW Instructional Support	\$ 93,612	\$ 52,000	\$ (41,612)
099 130	DW Gifted & Talented	\$ 3,000	\$ 3,000	\$ -
099 220	DW Special Education Support Svcs	\$ 281,845	\$ 258,159	\$ (23,686)
099 350	DW Instructional Support	\$ 50,000	\$ 50,000	\$ -
099 360	DW Instructional Related Technology	\$ 1,543,854	\$ 1,543,854	\$ -
099 511	School Board	\$ 89,733	\$ 84,741	\$ (4,992)
099 512	Superintendent's Office	\$ 244,591	\$ 277,041	\$ 32,450
099 550	District Admin Support-Fiscal Services	\$ 179,355	\$ 169,869	\$ (9,486)
099 551	Business Office	\$ 338,627	\$ 267,566	\$ (71,061)
099 553	Personnel Office	\$ 187,574	\$ 173,657	\$ (13,917)
099 560	DW Technology Administration	\$ 156,567	\$ 228,774	\$ 72,207
099 605	DW Maintenance/Janitorial	\$ 1,146,327	\$ 1,176,644	\$ 30,317
099 700	DW Student Activities (State Comp.)	\$ 50,000	\$ 50,000	\$ -
099 900	Transfers - Food Service	\$ -	\$ -	\$ -
099 900	Transfers - Student Activities	\$ 353,000	\$ 353,000	\$ -
099 900	Transfers - Student Transportation	\$ -	\$ -	\$ -
099 900	Increase General Fund Balance	\$ -	\$ -	\$ -
032	Elementary School	\$ 2,434,086	\$ 2,470,561	\$ 36,474
015	High/Middle School	\$ 2,682,227	\$ 2,804,000	\$ 121,773
<b>Totals</b>		<b><u>\$ 9,834,398</u></b>	<b><u>\$ 9,962,866</u></b>	<b><u>\$ 128,467</u></b>

\*DW = District Wide

Difference between Revenue and Expenditures = \$ (490,762)

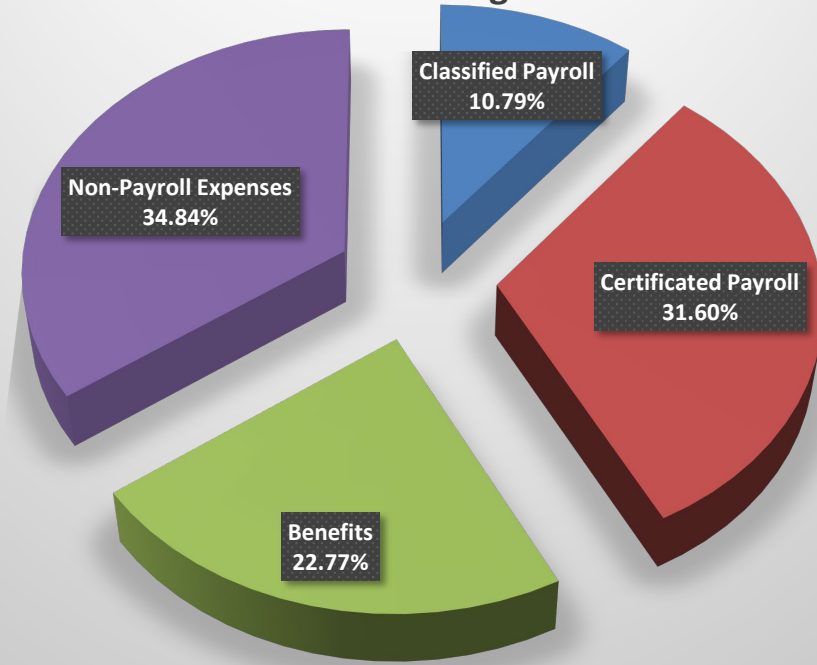
## DILLINGHAM CITY SCHOOL DISTRICT

### Expenditures by Function

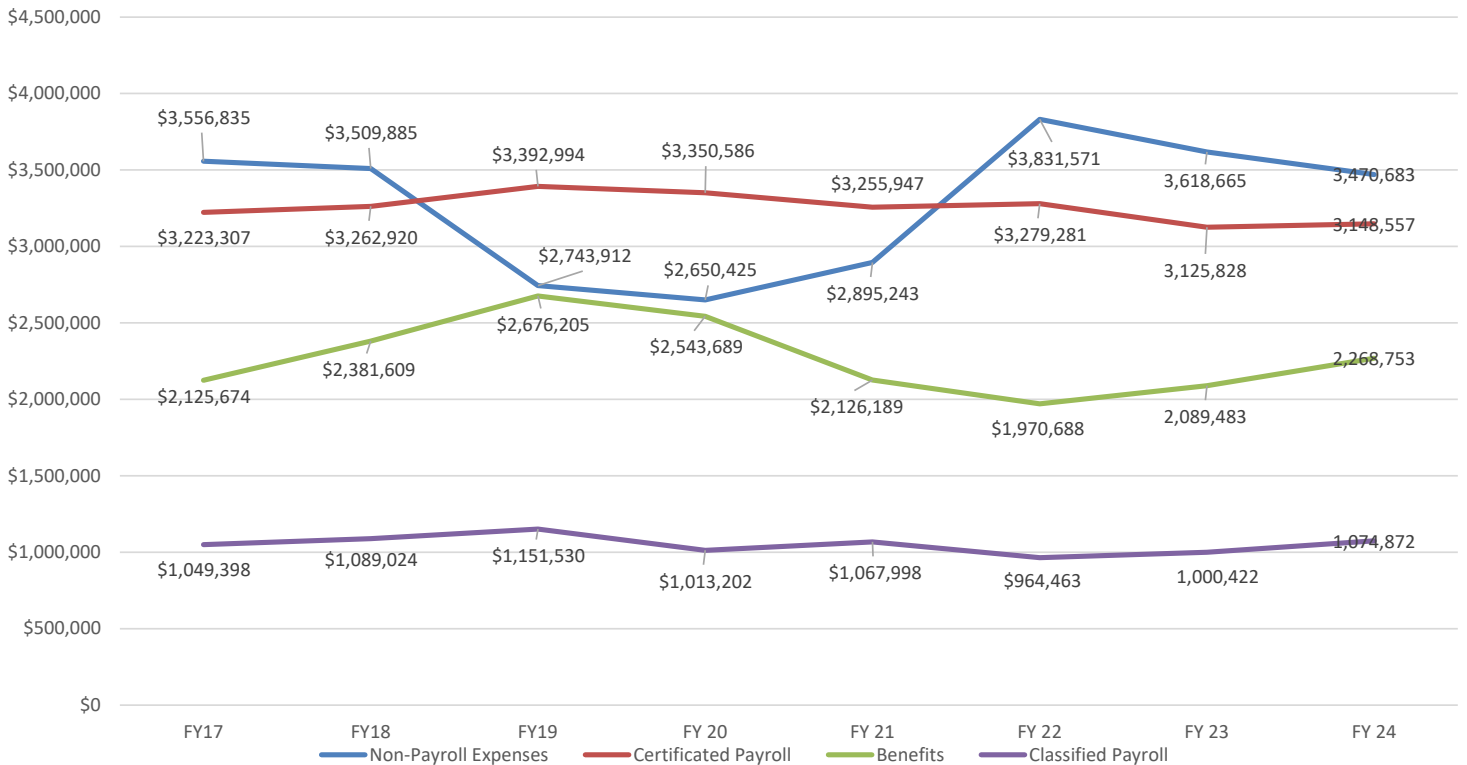
#### FY 2024 BUDGET

Function	FY 2023 Approved	FY 2023 Revision	Increase (Decrease)	Percent FY 2023 Total
Instruction:				
100 Regular Instruction	\$ 3,263,105	\$ 3,338,817	75,712	33.51%
130 Gifted & Talented	3,000	3,000	0	0.03%
150 Bilingual/Bicultural	111,897	121,183	9,286	1.22%
160 Vocational Instruction	74,078	77,766	3,688	0.78%
200 Special Education	924,370	917,269	(7,102)	9.21%
220 Special Ed Support Svcs	281,845	258,159	(23,686)	2.59%
320 Guidance	146,024	151,105	5,080	1.52%
350 Instructional Support	50,000	50,000	0	0.50%
352 Library	189,812	201,312	11,500	2.02%
360 Instructional Related Technology	1,543,854	1,543,854	0	15.50%
<b>Sub Total Instruction</b>	<b>\$ 6,587,986</b>	<b>\$ 6,662,465</b>	<b>74,479</b>	<b>66.87%</b>
400 School Administration	373,185	386,328	13,143	3.88%
450 School Admin Support	127,454	132,781	5,327	1.33%
511 School Board	89,733	84,741	(4,992)	0.85%
512 Superintendent's Office	244,591	277,041	32,450	2.78%
550 District Admin Support	179,355	169,869	(9,486)	1.71%
551 Business Office	338,627	267,566	(71,061)	2.69%
553 Personnel Office	187,574	173,657	(13,917)	1.74%
560 Administrative Technology Services	156,567	228,774	72,207	2.30%
605 Maintenance & Operations	1,146,327	1,176,644	30,317	11.81%
700 Student Activities	50,000	50,000	0	0.50%
<b>Sub Total Admin/M&amp;O</b>	<b>\$ 2,893,413</b>	<b>\$ 2,947,401</b>	<b>53,988</b>	<b>29.58%</b>
900 Transfers				
900..550 Transfer to General Fund	-	-	0	0.00%
900..552 Transfer to Food Services	-	-	0	0.00%
900..554 Transfer to Student Activities	353,000	353,000	0	3.54%
900..554 Transfer to Student Transportation	-	-	0	0.00%
<b>Sub Total Transfers</b>	<b>\$ 353,000</b>	<b>\$ 353,000</b>	<b>0</b>	<b>3.54%</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$ 9,834,398</b>	<b>\$ 9,962,866</b>	<b>128,467</b>	<b>100.00%</b>

### DILLINGHAM CITY SCHOOLS Payroll & Non-Payroll Costs FY 2024 Budget



### DILLINGHAM CITY SCHOOLS GENERAL FUND EXPENDITURES TREND





**District-Wide Support**

**District-Wide Support**  
FY 2024 BUDGET

**Location 099**  
**Functions 100, 140, 220, 350, 360, 560**

				<u>FY 2023</u>	<u>FY 2024</u>	<u>Change</u>	
				<u>Final</u>	<u>Proposed</u>	<u>Increase</u>	
<u>Location</u>	<u>099</u>	<u>District-Wide</u>				<u>(Decrease)</u>	
		Function	100	Instructional Support	93,612	52,000	(41,612)
			130	Gifted & Talented Instruction	3,000	3,000	0
			220	Special Education Support Svcs	281,845	258,159	(23,686)
			350	Instructional Support	50,000	50,000	0
			360	Instructional Related Technology	1,543,854	1,543,854	0
			560	Administrative Technology Services	156,567	228,774	72,207
			700	Student Activities	<u>50,000</u>	<u>50,000</u>	0
		<b>TOTAL</b>			<b><u>2,178,878</u></b>	<b><u>2,185,787</u></b>	<b><u>6,909</u></b>
		1.85 FTE Certified Positions					
		.5 FTE Classified Position					

**Dillingham City School District**  
**FY 2024 BUDGET**  
 District Wide Instruction & Other Support  
 Location 099 - Functions 100,130,220,350,360,560,700

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>	
<b><u>Instructional Support</u></b>						
100.099.100.	420	Staff Travel	10,000	2,000	(8,000)	
100.099.100.	440	Other Purchased Services	Powerschool Fees	24,012	15,000	(9,012)
100.099.100.	450	Supplies & Materials	Paper and Toner DW	10,000	5,000	(5,000)
100.099.100.	380	Housing	lease for itinerate housing	19,600	-	(19,600)
100.099.100.	491	Dues & Fees	College Credits	30,000	30,000	0
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>	<b>93,612</b>	<b>52,000</b>	<b>(41,612)</b>	
<b><u>Gifted &amp; Talented</u></b>						
100.099.130.	450	Supplies & Materials	3,000	3,000	0	
<b>Total</b>	<b>130</b>	<b>Gifted &amp; Talented Instruction</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	
<b><u>Special Education Support Services</u></b>						
100.099.220.	314	Direct/Coord/Manager	1.0 fte	95,000	97,138	2,138
100.099.220.	324	Secretary	.5 fte	23,957	23,957	0
100.099.220..	316	Extra Duty		3,500	-	
100.099.220.	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		61,263	74,233	12,970
100.099.220.	366	TRS On-behalf		11,457	12,589	1,132
100.099.220.	367	PERS On-behalf		668	743	74
100.099.220.	410	Professional & Technical		56,500	20,000	(36,500)
100.099.220.	420	Staff Travel		8,000	8,000	0
100.099.220.	440	Other Purchased Services	IEP Prgms	9,000	9,000	0
100.099.220.	450	Supplies & Materials		10,000	10,000	
100.099.220.	491	Dues & Fees	Annual SPED Conf Regis	2,500	2,500	
<b>Total</b>	<b>220</b>	<b>Special Education Support Services</b>	<b>281,845</b>	<b>258,159</b>	<b>(23,686)</b>	
<b><u>Instructional Support</u></b>						
100.099.350..	440	Other Purchased Services	Map Testing	1,938	1,938	0
100.099.350..	450	Supplies & Materials		3,062	3,062	0
100.099.350.	471	Textbooks	DW Textbook Adoption	45,000	45,000	
<b>Total</b>	<b>350</b>	<b>Instructional Support</b>	<b>50,000</b>	<b>50,000</b>	<b></b>	

Account Code	Description	Comments	FY 2023 Final	FY 2024 Proposed	Difference	
<b><u>Instructional Related Technology</u></b>						
100.099.360.	410	Professional & Technical	Network/Website Maintenance	3,000	3,000	0
100.099.360.	433	Communications	Internet Service	1,435,854	1,435,854	0
100.099.360.	440	Other Purchased Services		17,000	17,000	0
100.099.360.	443	Equipment Repair & Maint		8,000	8,000	0
100.099.360.	450	Supplies & Materials		35,000	35,000	0
100.099.360.	510	Technology - hardware		45,000	45,000	0
<b>Total</b>	<b>360</b>	<b>Instructional Technology</b>		<b>1,543,854</b>	<b>1,543,854</b>	0
<b><u>Administrative Technology Services</u></b>						
100.099.560.	314	Direct/Coord/Mgr	.85 FTE (.15 Title 1A)	91,258	93,461	2,203
100.099.560.	318	Tech Specialist	.7fte(.3 Title 1A)	-	54,000	54,000
100.099.560.	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		49,303	64,200	14,897
100.099.560.	366	TRS On-behalf		11,006	12,113	1,107
100.099.560.	420	Staff Travel	Training	5,000	5,000	
<b>Total</b>	<b>560</b>	<b>Admin Technology</b>		<b>156,567</b>	<b>228,774</b>	72,207
<b><u>Student Activities</u></b>						
100.099.700.	425	Student Travel	Expenses for <u>State</u> Competition	50,000	50,000	
<b>Total</b>	<b>700</b>	<b>Student Activities</b>		<b>50,000</b>	<b>50,000</b>	
<b>Total</b>	<b>099</b>	<b>District-Wide Instruction</b>		<b>2,178,878</b>	<b>2,185,787</b>	6,909

# Dillingham City School District



## District Administration

FY 2024

Location 099

Functions 511, 512, 550, 551, 553

			FY 2023 Final	FY 2024 Proposed	Change Increase (Decrease)
<u>Location 099 District-Wide</u>					
Function	511	School Board	89,733	84,741	(4,992)
	512	Office of Superintendent	244,591	277,041	32,450
	550	Administrative Fiscal Support	179,355	169,869	(9,486)
	551	Business Office	338,627	267,566	(71,061)
	553	Personnel	<u>187,574</u>	<u>173,657</u>	(13,917)
<b>TOTAL</b>			<b><u>1,039,880</u></b>	<b><u>972,875</u></b>	<b>(67,005)</b>

1 FTE Certificated Position  
4 FTE Classified Positions

**Dillingham City School District**  
**FY 2024 BUDGET**  
 District Administration  
 Location 099 - Function 511-553

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>
<b><u>School Board</u></b>					
100.099.511.	324 Board Secretary	.25fte	11,978	11978	0
100.099.511.	361 Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		13,680	15121	1,441
100.099.511.	367 PERS On-behalf		334	371	37
100.099.511.	410 Professional & Technical	AASB Strategic Plng	16,470	10,000	(6,470)
100.099.511.	420 Travel & Per Diem		12,000	12,000	0
100.099.511.	425 Student Travel		1,000	1,000	0
100.099.511.	440 Other Purchased Services	AASB Policy Update Service	2,471	2,471	0
100.099.511.	450 Supplies & Materials		25,000	25,000	0
100.099.511.	491 Dues & Fees	AASB Annual Dues & Fees	6,800	6,800	0
<b>Total 511 School Board</b>			<b>89,733</b>	<b>84,741</b>	<b>(4,992)</b>
<b><u>Office of the Superintendent</u></b>					
100.099.512.	311 Superintendent	1.0 FTE	140,000	143,850	3,850
100.099.512..	328 Temporary Hire	(mentor)	7,000	-	(7,000)
100.099.512.	360 Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		53,522	93,863	40,341
100.099.512.	366 TRS On-behalf		16,884	18,643	1,759
100.099.512.	380 Housing/Moving Allowance		6,500	-	(6,500)
100.099.512.	420 Travel & Per Diem		9,000	9,000	0
100.099.512.	433 Communications		1,260	1,260	0
100.099.512.	440 Other Purchased Services		5,000	5,000	0
100.099.512.	450 Supplies & Materials		3,500	3,500	0
100.099.512.	491 Dues & Fees		1,925	1,925	0
<b>Total 512 Office of the Superintendent</b>			<b>244,591</b>	<b>277,041</b>	<b>32,450</b>
<b><u>District Administration Support</u></b>					
100.099.550.	324 Secretary	.25fte	11,978	11978	0



100.099.550.	361	Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		13,680	15121	1,441
100.099.550.	367	PERS On-behalf		334	371	37
100.099.550.	410	Professional Services		100	100	0
100.099.550.	412	Auditing & Accounting Servi	Required Annual Audit	46,587	47,000	413
100.099.550.	414	Legal Services		20,000	20,000	0
100.099.550.	433	Telephone, Postage & Advertising		13,377	10,000	(3,377)
100.099.550.	440	Other Purchased Services	Maint. of Copiers	16,799	16,799	0
100.099.550.	443	Equipment Repair		2,000	2,000	0
100.099.550.	445	Insurance Premiums	General Liability, E&O, Travel	40,000	40,000	0
100.099.550.	450	Supplies & Materials	Mail Supplies, Paper, Toner	6,000	5,000	(1,000)
100.099.550.	491	Dues & Fees	Annual WF Account Fee, FICA Admin	8,500	1,500	(7,000)
<b>Total 550 District Administration Support - Fiscal Svcs</b>				<b>179,355</b>	<b>169,869</b>	<b>(9,486)</b>
<b><u>Business Office</u></b>						
100.099.551.	321	Non-Certified Manager	1.5 FTE (Mgr & .5 Grant Writer)	175,982	178,636	2,654
100.099.551.	324	Support Staff	1.0 FTE	56,238	57,141	903
100.099.551.	360	Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		203,728	177,480	(26,248)
100.099.551.	367	PERS On-behalf		6,479	7,309	830
100.099.551.	420	Staff Travel	3 Annual Conf	6,000	6,000	0
100.099.551.	440	Other Purchased Services	Annual Software Fee	10,200	9,000	(1,200)
100.099.551.	450	Supplies & Materials	Check Stock, W2, 1099 forms	6,000	3,000	(3,000)
100.099.551..	491	Dues and Fees		4,000	4,000	0
100.099.551.	495	Indirect Charges	Grant Admin Recovery	(130,000)	(175,000)	(45,000)
<b>Total 551 Business Office</b>				<b>338,627</b>	<b>267,566</b>	<b>(71,061)</b>
<b><u>Personnel Office</u></b>						
100.099.553.	321	Non-Certified Manager	1 FTE	112,500	113,061	561
100.099.553.	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		57,935	45,091	(12,844)
100.099.553.	367	PERS On-behalf		3,139	3,505	366
100.099.553.	420	Staff Travel		3,000	3,000	0
100.099.553.	440	Other Purchased Services		2,000	2,000	0
100.099.553.	450	Supplies & Materials		4,000	2,000	(2,000)
100.099.553.	491	Dues & Fees	(ATP Job Fair)	5,000	5,000	0
<b>Total 553 Personnel Office</b>				<b>187,574</b>	<b>173,657</b>	<b>(13,917)</b>
<b>Total 099 District-Wide Administration</b>				<b>1,039,880</b>	<b>972,875</b>	<b>(67,005)</b>



**Maintenance/Janitorial**

FY 2024 BUDGET

**Location 099**  
**Function 605**

	<u>FY 2023 Final</u>	<u>FY 2024 Proposed</u>	<u>Change Increase (Decrease)</u>
<u>Location 099 District-Wide</u>			
Function 605 Maintenance/Janitorial	<u>1,146,327</u>	<u>1,176,644</u>	<u>30,317</u>
<b>TOTAL</b>	<u><b>1,146,327</b></u>	<u><b>1,176,644</b></u>	<u><b>30,317</b></u>
6.5 FTE Classified Positions			

**Dillingham City School District**  
 FY 2024 BUDGET  
 Maintenance/Janitorial  
 Location 099 - Function 605

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>
<b><u>Maintenance/Janitorial</u></b>					
100.099.605. 321	Dir/Coord/Mgr	1.0 FTE Director	80,000	81,799	1,799
100.099.605. 325	Custodial/Maintenance	.5 Expeditor (.5 bus driver) 4.0 FTE Custodial 1 FTE Maintenance	186,740	241,717	54,977
100.099.605. 328	Temporary Hire		6,386	6,386	0
100.099.605. 329	Substitutes		5,000	5,000	0
100.099.605. 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		131,509	157,963	26,454
100.099.605. 367	PERS On-behalf		7,442	10,029	2,587
100.099.605. 410	Professional Services		500	500	0
100.099.605. 420	Staff Travel		2,500	2,500	0
100.099.605. 430	Utilities/Snow Removal		15,000	15,000	0
100.099.605. 431	Water/Sewer		10,000	10,000	0
100.099.605. 432	Garbage Service		32,000	32,000	0
100.099.605. 436	Electricity		250,000	200,000	(50,000)
100.099.605. 438	Fuel/Supplemental Heat		100,000	100,000	0
100.099.605. 440	Other Purchased Services		60,000	60,000	0
100.099.605. 442	Building Repair		25,000	25,000	0
100.099.605. 443	Equipment Repair		7,000	5,000	(2,000)
100.099.605. 445	Insurance	(Property & Auto)	121,000	121,000	0
100.099.605. 452	Maintenance Supplies		95,000	95,000	0
100.099.605. 455	Transportation Supplies		1,600	1,500	(100)

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>
100.099.605. 456	Inventory Supplies		400	-	(400)
100.099.605. 465	Gasoline		4,000	4,000	0
100.099.605. 478	Inventoried Equipment		5,000	2,000	(3,000)
100.099.605. 491	Dues & Fees		250	250	0
<b>Total 605</b>	<b>Maintenance/Janitorial</b>		<u><b>1,146,327</b></u>	<u><b>1,176,644</b></u>	30,317



**Transfers**

FY 2024

**Location 099 - Function 900**

		FY 2023 Final	FY 2024 Proposed	Change Increase (Decrease)
<u>Location</u>	<u>099</u>	<u>District-Wide - Fund Transfers</u>		
Function	900			
	550	-	-	-
	552	-	-	-
	554	353,000	353,000	-
	555	-	-	-
	<b>TOTAL</b>	<b><u>353,000</u></b>	<b><u>353,000</u></b>	<b><u>-</u></b>

**Dillingham City School District**  
FY 2024 BUDGET  
Transfers  
Location 099 - Function 900

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2023 Final</u>	<u>FY 2024 Proposed</u>	<u>Difference</u>
<b><u>General Fund</u></b>					
100.099.900.	550	To increase General Fund balance	-	-	0
<b><u>Food Service</u></b>					
100.099.900.	552	Food Service Transfer	-	-	0
<b><u>Student Activities</u></b>					
100.099.900.	554	Student Activities Transfer	353,000	353,000	0
<b><u>Student Transportation</u></b>					
100.099.900.	555	Student Transportation Transfer	-	-	0
<b>Total 900 Transfers</b>			<b><u>353,000</u></b>	<b><u>353,000</u></b>	<b>0</b>

# Dillingham City School District



## Elementary School

FY 2024 BUDGET

Location 032



Elementary School

		<u>FY 2023 Final</u>	<u>FY 2024 Proposed</u>	<u>Change Increase (Decrease)</u>
<u>Location 032 Elementary School</u>				
Function				
100	Regular Instruction	1,567,657	1,577,006	9,349
150	Bilingual/Bicultural	59,817	49,771	(10,046)
200	Special Education	417,223	428,443	11,220
320	Guidance Services	53,876	67,675	13,799
352	Library Services	86,494	90,935	4,441
400	School Administration	190,486	196,995	6,509
450	School Administration Support	<u>58,533</u>	<u>59,735</u>	<u>1,202</u>
<b>TOTAL</b>		<b><u>2,434,086</u></b>	<b><u>2,470,561</u></b>	<b><u>36,474</u></b>

1 FTE CERTIFIED ADMIN  
 16.15 FTE CERTIFIED  
 5.75 CLASSIFIED FTE

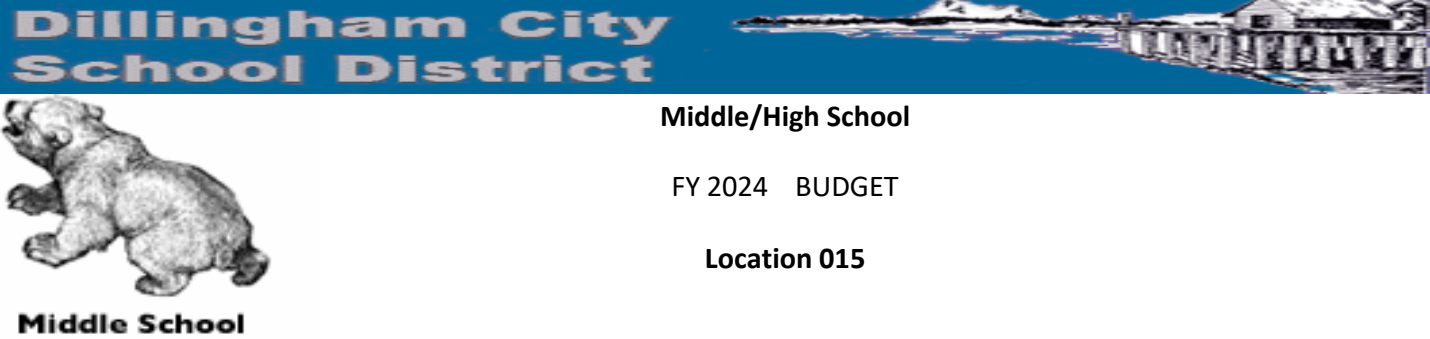
**Dillingham City School District**  
**FY 2024 BUDGET**  
 Location 032 Elementary School

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>
<b><u>Regular Instruction</u></b>					
100.032.100..	315 Certificated Teachers	13.40 FTE	959,652	934,922	(24,730)
100.032.100..	329 Substitutes	120 Days	16,800	16,800	0
100.032.100..	360 Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		415,471	447,118	31,647
100.032.100..	366 TRS On-behalf		115,734	121,166	5,432
100.032.100..	420 Staff Travel		5,000	5,000	0
100.032.100..	443 Equipment Repair		5,000	2,000	(3,000)
100.032.100..	450 Supplies & Materials	Classroom Supplies	50,000	50,000	0
<b>Total 100 Regular Instruction</b>			<b><u>1,567,657</u></b>	<b><u>1,577,006</u></b>	<b>9,349</b>
<b><u>Bilingual Instruction</u></b>					
100.032.150..	322 Non-Cert	.75 FTE Class(.25 FTE MS/HS)	34,936	28,736	(6,200)
100.032.150..	360 Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		23,906	20,144	(3,762)
100.032.150..	367 PERS On-behalf		975	891	(84)
<b>Total 150 Bilingual Instruction</b>			<b><u>59,817</u></b>	<b><u>49,771</u></b>	<b>(10,046)</b>
<b><u>Special Education</u></b>					
100.032.200..	315 Certificated Teachers	2 FTE	145,278	150,110	4,832
100.032.200..	316 Extra Duty		2,000	2,000	0
100.032.200..	323 Support Staff	3 FTE	132,038	120,071	(11,967)



<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>
100.032.200..	329 Substitutes	40 Days	5,600	5,600	0
100.032.200..	360 Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		102,103	122,486	20,383
100.032.200..	366 TRS On-behalf		17,521	19,454	1,934
100.032.200..	367 PERS On-behalf		3,684	3,722	38
100.032.200..	450 Supplies & Materials		9,000	5,000	(4,000)
<b>Total 200 Special Education</b>			<b>417,223</b>	<b>428,443</b>	11,220
<b><u>Counseling</u></b>					
100.032.320..	318 Certificated Specialist	.75 FTE (.25 CARES)	31,031	43,661	12,630
100.032.320..	329 Substitute		735	-	(735)
100.032.320..	360 Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		18,368	18,356	(12)
100.032.320..	366 TRS On-behalf		3,742	5,658	1,916
<b>Total 300 Counseling</b>			<b>53,876</b>	<b>67,675</b>	13,799
<b><u>Library Services</u></b>					
100.032.352..	324 Support Staff	1 FTE	39,744	40,544	800
100.032.352..	329 Substitute	15 days	2,100	2,100	0
100.032.352..	360 Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		41,121	45,534	4,413
100.032.352..	367 PERS On-behalf		1,109	1,257	148
100.032.352..	450 Supplies & Materials	Battle of the Books	1,900	1,000	(900)
100.032.352..	491 Dues & Fees	Battle of Books	520	500	(20)
<b>Total 352 Library Services</b>			<b>86,494</b>	<b>90,935</b>	4,441
<b><u>School Administration</u></b>					
100.032.400..	313 Certificated Principal	1.0 FTE	104,806	106,179	1,373
100.032.400..	360 Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		57,540	63,555	6,015

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>
100.032.400..	366 TRS On-behalf		12,640	13,761	1,121
100.032.400..	420 Staff Travel	Fall Principal Conference	3,000	3,000	0
100.032.400..	433 Communications	Basic & Long Distance	8,000	8,000	0
100.032.400..	450 Supplies & Materials		3,000	1,500	(1,500)
100.032.400..	491 Dues & Fees	ACSA Dues - Principals	1,500	1,000	(500)
<b>Total 400 School Administration</b>			<b><u>190,486</u></b>	<b><u>196,995</u></b>	<b>6,509</b>
<b><u>School Administration Support</u></b>					
100.032.450..	324 Support Staff	1 FTE	38,574	39,333	759
100.032.450..	329 Substitutes	15 Days	2,100	2,100	0
100.032.450..	360 Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		15,383	15,683	300
100.032.450..	367 PERS On-behalf		1,076	1,219	143
100.032.450..	450 Supplies & Materials		1,400	1,400	0
<b>Total 450 School Administration Support</b>			<b><u>58,533</u></b>	<b><u>59,735</u></b>	<b><u>1,202</u></b>
<b>Total 032 Elementary School</b>			<b><u>2,434,086</u></b>	<b><u>2,470,561</u></b>	<b><u>36,474</u></b>



**Dillingham City School District**

**Middle School**

**Middle/High School**

FY 2024 BUDGET

**Location 015**

**Middle School**

		<u>FY 2023</u>	<u>FY 2024</u>	<u>Change</u>
		<u>Final</u>	<u>Proposed</u>	<u>Increase</u>
				<u>(Decrease)</u>
<u>Location 015 Middle/High School</u>				
Function				
100	Regular Instruction	1,601,836	1,709,811	107,975
150	Bilingual/Bicultural	52,080	71,412	19,332
160	Vocational	74,078	77,766	3,688
200	Special Education	507,147	488,825	(18,322)
320	Guidance Services	92,148	83,429	(8,719)
352	Library Services	103,318	110,378	7,060
400	School Administration	182,699	189,333	6,634
450	School Administration Support	68,921	73,046	4,125
<b>TOTAL</b>		<u><b>2,682,227</b></u>	<u><b>2,804,000</b></u>	<u><b>121,773</b></u>
1 FTE CERTIFIED ADMIN				
21.70 FTE CERTIFIED STAFF				
4.75 FTE CLASSIFIED STAFF				

**Dillingham City School District**  
**FY 2024 BUDGET**  
 Location 015 Middle/High School

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>	
<b><u>Regular Instruction</u></b>						
100.015.100..	315	Certificated Teacher	16 FTE	990,412	1,034,353	43,941
100.015.100..	329	Substitutes	120 Days	16,800	16,800	0
100.015.100..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		410,080	465,106	55,026
100.015.100..	366	TRS On-behalf		119,444	134,052	14,608
100.015.100..	410	Professional Services	Inservice Training	5,600	2,000	(3,600)
100.015.100..	420	Staff Travel		5,500	5,500	0
100.015.100..	440	Other Purchased Services		2,000	2,000	0
100.015.100..	443	Equipment Repair		2,000	-	(2,000)
100.015.100..	450	Supplies & Material		50,000	50,000	0
<b>Total</b>	<b>100</b>	<b>Regular Instruction</b>		<b>1,601,836</b>	<b>1,709,811</b>	107,975
<b><u>Vocational Instruction</u></b>						
100.015.160..	322	Voc ed Teacher	1.0 FTE Class M Cert.	39,811	40,612	801
100.015.160..	329	Substitutes		1,680	1,680	0
100.015.160..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		10,976	13,715	2,739
100.015.160..	367	PERS On-behalf		1,111	1,259	148
100.015.160..	443	Equipment Repair		500	500	0
100.015.160..	450	Supplies & Materials		20,000	20,000	0
<b>Total</b>	<b>160</b>	<b>Vocational Instruction</b>		<b>74,078</b>	<b>77,766</b>	3,688
<b><u>Bilingual/Bicultural</u></b>						
100.015.150..	322	Specialist	1 FTE Class M	31,992	46,381	14,389
100.015.150..	329	Substitutes	15 Days	2,100	2,100	0
100.015.150..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		12,404	20,743	8,339
100.015.150..	367	PERS On-behalf		4,834	1,438	(3,396)

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2023 Final</b>	<b>FY 2024 Proposed</b>	<b>Difference</b>	
100.015.150..	450	Supplies & Materials	750	750	0	
<b>Total</b>	<b>150</b>	<b>Bilingual/Bicultural</b>	<b>52,080</b>	<b>71,412</b>	19,332	
<b><u>Special Education</u></b>						
100.015.200..	315	Certificated Teacher	2 FTE	193,182	144,007	(49,175)
100.015.200..	316	Extra Duty		2,000	2,000	0
100.015.200..	323	Classroom Aides	3.75 FTE	138,648	152,583	13,935
100.015.200..	329	Substitutes	40 Days	5,600	5,600	0
100.015.200..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		136,551	157,242	20,691
100.015.200..	366	TRS On-behalf		23,298	18,663	(4,635)
100.015.200..	367	PERS On-behalf		3,868	4,730	862
100.015.200..	450	Supplies & Materials		4,000	4,000	0
<b>Total</b>	<b>200</b>	<b>Special Education</b>	<b>507,147</b>	<b>488,825</b>	(18,322)	
<b><u>Guidance</u></b>						
100.015.320..	318	Certificated Specialist	.75 FTE(.25 CARES)	61,500	53,390	(8,110)
100.015.320..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)		20,231	20,120	(111)
100.015.320..	366	TRS On-behalf		7,417	6,919	(498)
100.015.320..	420	Staff Travel		1,500	1,500	0
100.015.320..	450	Supplies & Materials		1,500	1,500	0
<b>Total</b>	<b>320</b>	<b>Guidance</b>	<b>92,148</b>	<b>83,429</b>	(8,719)	

Account Code	Description	Comments	FY 2023 Final	FY 2024 Proposed	Difference
<b>Library Services</b>					
100.015.352..	315	Certified Teacher .95 FTE(.05 Title IA)	56,471	58,307	1,836
100.015.352..	329	Substitute 15 days	2,100	2,100	0
100.015.352..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)	37,937	42,414	4,477
100.015.352..	366	TRS On-behalf	6,810	7,557	747
<b>Total</b>	<b>352</b>	<b>Library Services</b>	<b>103,318</b>	<b>110,378</b>	<b>7,060</b>
<b>School Administration</b>					
100.015.400..	313	Certificated Principal 1 FTE	105,000	106,179	1,179
100.015.400..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)	46,736	51,093	4,357
100.015.400..	366	TRS On-behalf	12,663	13,761	1,098
100.015.400..	410	Professional Services	300	300	0
100.015.400..	420	Staff Travel 1 Annual Conference	3,000	3,000	0
100.015.400..	433	Communications Basic Service & Long Distance	11,500	11,500	0
100.015.400..	450	Supplies & Materials	3,500	3,500	0
<b>Total</b>	<b>400</b>	<b>School Administration</b>	<b>182,699</b>	<b>189,333</b>	<b>6,634</b>
<b>School Administration Support</b>					
100.015.450..	324	Support Staff 1.0 FTE	39,333	40,933	1,600
100.015.450..	329	Substitutes 15 Days	2,100	2,100	0
100.015.450..	360	Benefits (ESC, W/C, FICA, HEALTH,TRS, PERS)	25,391	27,744	2,353
100.015.450..	367	PERS On-behalf	1,097	1,269	172
100.015.450..	450	Supplies & Materials Office Supplies	1,000	1,000	0
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>	<b>68,921</b>	<b>73,046</b>	<b>4,125</b>
<b>Total</b>	<b>015</b>	<b>Middle/High School</b>	<b>2,682,227</b>	<b>2,804,000</b>	<b>121,773</b>



# Questica Budget Proposal

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CITY OF DILLINGHAM – FEBRUARY 2023

**Prepared By:** Chris Olsen

**Prepared On:** February 24, 2023





February 24, 2023

Anita Fuller, Finance Director  
City of Dillingham

Dear Anita,

Questica Ltd. is thrilled with the possibility of partnering with the City of Dillingham in its effort to transform the current budget development and management process. We welcome an opportunity to leverage 25 years of success with similar sized customers across North America to help the City of Dillingham:

- Transition from an inefficient, error-prone spreadsheet-based budgeting and forecasting process to a more automated process, which is particularly critical as staffing shortages continue
- Improve transparency with citizens by publishing financial and capital project information in easy to access, interactive visualizations, with control and oversight from from finance, without the need to convert or upload data
- Develop multi-year operating and capital budgets to provide a longer-term view and notice challenges earlier
- Empower departments to be accountable by providing dashboards that compare monthly budgets and amendments to near real-time monthly actuals
- Easily track changes to the budget during the approval process and after approval
- Easily compare multiple scenarios to improve decision making across the city.

Questica proposes a Software-as-a-Service (SaaS) subscription of our industry leading multi-user Questica Budget solution and our professional services for implementation, integration, configuration, training, and post-implementation customer support. Questica is unique in providing a fully integrated solution offered with a consistent and well-organized user-interface that is purpose-built for budgeting in the public sector.

In 1998, Questica implemented its first solution for public sector budget and forecast development and maintenance, which has been continuously improved based on the feedback from 25 years of budget cycles. About six years ago, Questica added our OpenBook transparency product. Questica's long experience in the intricacies of budget development and maintenance contrasts sharply with other vendors who initially offered transparency and reporting tools and only recently added more complex capabilities to develop and maintain budgets and forecasts.

Some key considerations that set Questica apart include the following:

- **Integration Experience:** Our customers consider integrations to be mandatory, especially automatically importing actuals from the financial system nightly. Without automation, accurately analyzing the budget's health is difficult, you risk making decisions based on old data, and you risk sharing out-of-date information with others, including the public – or your staff spends precious time moving data manually. With automatic integration, customers easily view dashboards or reports to assess how the original and amended budget is performing against actuals with confidence that information is up-to-date.
- **Full circle, end-to-end budgeting solutions:** Questica provides a single solution with modules and functionality to address your budgeting needs from start to finish.
- **More configurable, less customizations:** Questica's 25 years in public sector budgeting means we've seen best practices across hundreds of public sector organizations. Rather than customize the platform for each approach, Questica builds in incremental best practices as configurable options. Ultimately, this leads to quicker, less costly, and more stable implementations for long-term ROI.
- **You are in control:** Questica Budget is designed for client-side administration, with security, reports, and workflow configurable by the admin user. We use a single tenant architecture, so each customer has a unique and segregated instance of our software and may choose when to apply software updates, based on their convenience and schedule.
- **Right sized for you.** Questica is big enough to support large organizations, yet nimble enough to remain agile. With 130 employees, we have the resources needed to support large-scale, complex implementations while remaining flexible to accommodate your unique requirements. We manage all aspects of customer interaction, from kick-off to post-implementation support, exclusively with Questica employees located in North America.

We look forward to continued conversation about Questica's unquestionable value and return-on-investment.

Sincerely,

Chris Olsen, Senior Account Executive  
[COlsen@Questica.com](mailto:COlsen@Questica.com) 877-707-7755 X4582



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## WHO WE ARE

For the past 25 years, Questica has partnered with public sector organizations to enable data-driven budgeting and decision-making, while increasing data accuracy and productivity and improving stakeholder trust. These organizations are modernizing their business processes using Questica's budgeting, performance, transparency, and engagement software solutions.



**Questica is consistently recognized as one of the leading and most trusted budgeting software solutions:**

- 2022 - 2019** As part of GTY, recognized by Government Technology in their annual GovTech 100 Index which showcases the 100 leading companies serving state and local governments in unique, innovative, and effective ways.
- 2019** CV Magazine's Canadian Business Awards, "Best Cloud-Based Budgeting Software Solutions Provider."
- 2018** "10 most trusted public sector solution providers" by Insights Success magazine.

The Questica team is comprised of roughly 130+ technology experts, budget professionals and business specialists who have decades of experience working with local government. We in fact represent the largest group of budget software experts in North America dedicated to serving the public sector.



GTY Technology (GTY) brings leading cloud software together to deliver modern solutions for state and local governments, education institutions, and healthcare organizations. More than 2,300 agencies across North America leverage GTY solutions to deliver better outcomes for their constituents by improving the way they engage stakeholders and manage their resources. Built for the public sector, the intuitive suite of solutions supports the policy, regulation, and compliance requirements unique to the public sector. Public Administrative solutions for budgeting (Questica and Sherpa), grants management (eCivis), and procurement (Bonfire) are designed to digitize complex workflows with an intuitive toolset that improves collaboration, transparency, and impact. Civic Engagement solutions for payments (CityBase) and permits (OpenCounter) deliver efficiencies while improving citizen access and satisfaction.

**Our team understands the unique challenges that government organizations face when preparing, managing, and sharing the details of a budget, and we bring our collective years of experience to the City of Dillingham project.**

# OVER 900+ QUESTICA CLIENTS, INCLUDING:

- ◆ Municipality of Anchorage
- ◆ City of Maple Valley (WA)
- ◆ City of Dumas (TX)
- ◆ City of Bellingham (WA)
- ◆ Spokane Public Schools
- ◆ City of Boise
- ◆ City of Seattle
- ◆ City of Sonora (CA)
- ◆ City of Issaquah (WA)
- ◆ Spokane County
- ◆ City of Spokane
- ◆ City of Sequim (CA)

## QUESTICA BUDGET CLIENT SUCCESS STORIES

Select a logo to learn more about how our clients are using Questica.



We have a lot more confidence in the data that's in and coming out of Questica. The security structure in Questica is much more robust and it's just a really good powerful system. Some of the things that hadn't ever worked correctly in the old system, we now have.



— **Laura Altizer**, Former Budget Performance Manager  
City of High Point



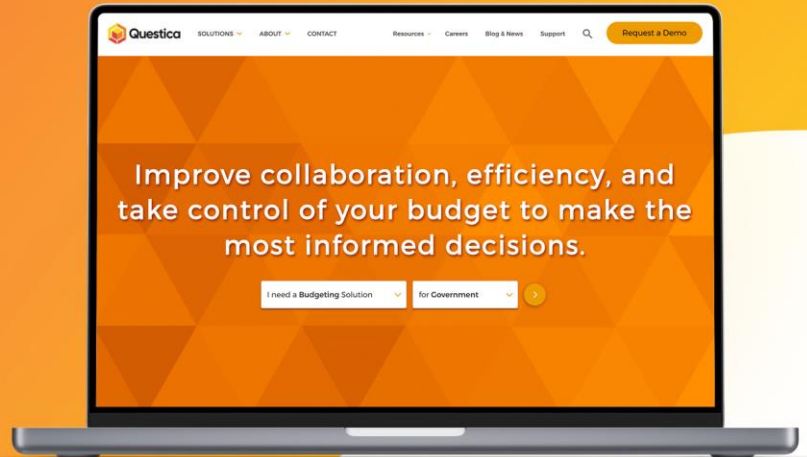
Questica's customer service and responsiveness are excellent.



— **Kelly Greunke**, Manager of Budget Operations  
Office, City and County of Denver

## ABOUT QUESTICA

Questica proposes a Software-as-a-Service (SaaS) subscription of our industry leading multi-user Questica Budget solution and our professional services for implementation, integration, configuration, training, and post-implementation customer support.



### OUR MISSION

**“We’re on a mission to simplify the complexities of public sector finance, empowering brilliance at every turn.”**

—TJ Parass, Co-Founder of Questica



At Questica, our mission is to empower many to work together in a secure environment, to take control of their budget, and make informed decisions. For the past 25 years, Questica has partnered with public sector organizations to enable data-driven budgeting and decision-making, while increasing data accuracy and productivity and improving stakeholder trust. These organizations are modernizing their business processes using Questica’s budgeting, performance, transparency, and engagement software solutions.

### OUR GOAL

Questica’s goal is to drive budget transformation by creating a single source of data truth. As a leader of budgeting preparation and management software since 1998, Questica partners with public sector organizations to better enable data-driven budgeting and decision-making, while increasing data accuracy, productivity and improving stakeholder trust.



Over 800 local and provincial governments, colleges, universities, K-12 schools, hospitals, healthcare facilities and non-profit organizations have eliminated spreadsheets using our budgeting, performance, transparency and engagement solutions. Across 50 states, and 12 provinces and territories, we’ve engineered custom budget solutions for public sector customers which seamlessly integrate with existing financial and other systems.

### WHY CLIENTS CHOOSE US

We have an unmatched track record of success in implementing our solutions for government organizations and we stand firm in our ‘getting it done right the first time’ mission. We’ve integrated highly scalable solutions for public sector entities managing budgets of a few million, and other organizations multi-billion-dollar annual spending plans. Our team is comprised of technology experts, budget professionals and business specialists. We are passionate and friendly collaborators who enjoy teaming with our customers to find the right solution to meet their needs.





# KEY BENEFITS OF QUESTICA



## CLOUD-BASED

Questica Budget Suite is a cloud-based solution hosted on Questica's secure Microsoft Azure server. Cloud-based solutions enable clients to access their budget data online at any time and from any location. Hosting on single tenant architecture means your budget data is isolated from other clients', with the flexibility to choose when to upgrade to new versions of the product.

## COLLABORATIVE

Budgeting is a people-centric process that requires communication and teamwork. The Questica Budget Suite is a collaborative platform that allows your budget managers to work with departments to prepare and manage budgets efficiently. We streamline budget access for financial and non-financial contributors; the result improves communication and expedites decision-making. This is particularly important if staff work remotely.



## FUNCTIONALITY

Questica Budget is feature-rich and provides powerful functionality for greater control and visibility into budgets. With the tools to calculate, analyze, forecast, report on, and develop what-if scenarios for budgets, users gain deeper financial insights while creating budgets that last. With seamless integration for flow of data to the existing ERP, users can build budgets based on accurate, real-time financial information.

## CONFIGURABILITY

Configurability means fewer requirements for customization. This will save time, resources, and complexity both in the initial implementation, and through ongoing use as upgrades and enhancements are released. The bottom line is a significantly lower cost of ownership over your lifetime use of our product.



## FLEXIBILITY

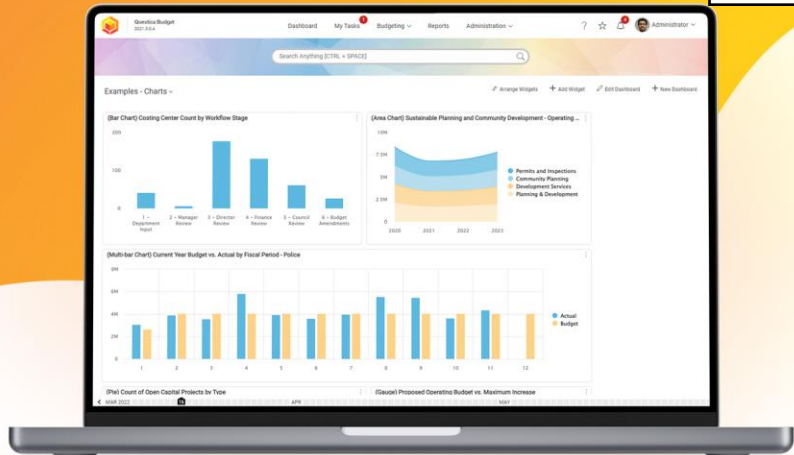
COVID-19 continues to challenge communities, heightening the need for local governments to make decisions quickly and accurately. Our product offers the capacity for multiple scenario models, for governments preparing for the future, and pivoting as plans change. When your plans shift, you don't want to be limited by manual data entry, spreadsheets, or an inflexible legacy system. Questica Budget adapts with you, adjusting to your new budget trajectory to reallocate funds or evaluate potential cost savings.

## INNOVATION

Innovation at Questica is driven by feedback on existing product features, and the anticipated need for new features that accommodate new challenges. Questica's product strategy is based on feedback from our clients, all public sector organizations, and serves as a guiding star that directs our focus. From user forums to early adopter groups, Questica clients are with us every step of the way as we develop new features or improve the functionality of our product Suite.



# QUESTICA BUDGET



## OVERVIEW

The Questica Budget Suite is an end-to-end budgeting system that will help you manage the budgeting process with greater efficiency and accuracy. We are confident that our budget system is the right application for your needs, providing powerful features that support ongoing budget development and reveal key budget insights that may have been hidden in a spreadsheet.

## OPERATING MODULE

Questica Budget is designed for non-finance department and non-technical users to prepare and maintain their budgets directly in the system. Budgets can be categorized on an organizational basis where cost centers roll-up into their respective departments and divisions and can also be categorized on a fund basis where cost centers roll-up into their particular funds and fund categories. Cost centers can easily be moved from one department and division to another, as well as from one fund to the next. Additional hierarchical structures can be configured as needed.

2021 - 2861 - Pump Station 1   Main (Active)									
Account Summary									
	2019 Actual	2019 Budge.	2019 Variance	2020 Actual	2020 Budge.	2020 Variance	2021 Actual	2021 Variance	2022
GL Account	1,403.33			1,403.29	981.87	981.87			
GL Account Type Revenue							67,000.00	47,000.00	47,000.00
3056 - User Fees - Drainage	1,403.33			1,403.29	981.87	981.87			
3274 - Miscellaneous Fees							67,000.00	47,000.00	47,000.00
3923 - Financial Stability Reserve									
GL Account Type Expenses	(1,950,272.31)	(1,838,691.45)	(111,580.86)	(1,309,765.36)	(2,201,314.77)	391,549.51	2,183,495.47	(2,183,495.47)	(2,081,138.45)
4103 - Benefits	351,133.55	30,000.00	321,133.55	332,168.64	349,349.77	(17,181.13)	(393,250.96)	393,250.96	402,363.16
4008 - Salaries - Pump Technician	1,554,452.85	1,511,482.45	42,970.40	1,472,129.66	1,545,241.00	(73,111.54)	(1,350,178.41)	1,350,178.41	1,386,464.92
4094 - Retirements	3,200.00		3,200.00						
9211 - WD Regular Time	113.93		113.93	148.38		148.38			
9201 - WD Outside Purchases	6.70		6.70	35,043.27		35,043.27			
9111 - WD Inside Equipment Rentals	3.04		3.04	117.27		117.27			
4070 - Overtime	8.12		8.12	86.39		86.39			
4014 - Salaries - Outside							(6,492.70)	6,492.70	6,655.87
4116 - Conferences/Travel							(70,000.00)	70,000.00	12,000.00
4384 - Cable							(1,340.00)	1,340.00	1,344.80
4386 - Water							(700.00)	700.00	714.00
4072 - Insurance							(140,000.00)	140,000.00	110,724.00
4021 - Repairs and Maintenance							(102,570.00)	102,570.00	103,911.40
9211 - WD Inventory Purchases				9.72		9.72			
9024 - Wash Order Reservations				(68,846.30)		(68,846.30)			
4024 - Recovery	(1,190.00)		(1,190.00)	(27,727.00)		(27,727.00)			
4014 - Miscellaneous	348.27	2,000.00	(1,651.73)	116.47	2,000.00	(1,883.53)	(2,000.00)	2,000.00	2,040.00
4384 - Telecommunications	702.80	4,000.00	(3,297.20)	833.20	4,700.00	(4,866.80)	(8,734.00)	8,734.00	8,929.00
4154 - Recovery - HCB	(4,591.51)		(4,591.51)	(6,612.40)		(6,612.40)			
4024 - Laundry	373.21	6,000.00	(5,626.79)	306.66	6,000.00	(5,693.34)	(6,000.00)	6,000.00	6,100.00

Sample Costing Center Information

Role-based security ensures that users have streamlined access to only the data and functions that they need. Cost center information can be maintained, and comments, notes, and attachments (e.g., scans, documents, or links) may be added to the budget or even to the detailed line items. Budgets can be managed at a monthly, quarterly, annual, or biennial basis. Grids are configurable and may consist of historical years, current year, and future forecast years.

# PERSONNEL PLANNING & BUDGETING MODULE

Questica Budget’s Personnel Planning & Budgeting module performs like a calculator with advanced features, enabling accurate modeling and forecasting all costs associated with positions (filled and vacant) to accommodate the workforce budget. Step or pay increases, cost of living adjustments, new benefits, and other employee-related costs are all accounted for.

Each position is a record of all the information required to calculate base wages, as well as overhead costs such as benefits, allowances, and employer taxes; each is attributed to the appropriate GL Account (object code). Positions paid according to a union contract are assigned a pay grade and step, calculating pay from the pay scale for that contract. Alternatively, a position’s base wage can be entered as a distinct salary value for each position, or as a percentile of the range configured for a selected grade.

Position	Amount	Type	Date
4000	1000.00	Full-time	2021-01-01
4001	1000.00	Full-time	2021-01-01
4002	1000.00	Full-time	2021-01-01
4003	1000.00	Full-time	2021-01-01
4004	1000.00	Full-time	2021-01-01
4005	1000.00	Full-time	2021-01-01
4006	1000.00	Full-time	2021-01-01
4007	1000.00	Full-time	2021-01-01
4008	1000.00	Full-time	2021-01-01
4009	1000.00	Full-time	2021-01-01
4010	1000.00	Full-time	2021-01-01

Sample Annual Costing Positions

Description	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
GL Account Type: Expenses / Expenditure	(54,978.09)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)	(4,581.51)
Base Wage	49,321.12	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76	4,126.76
FICA - Social Security (OASDI)	3,070.31	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86	255.86
FICA - Medicare	716.06	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84	59.84
Workers' Compensation	1,411.35	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61	117.61
Life Insurance	77.25	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44
Dental and Vision	180.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00

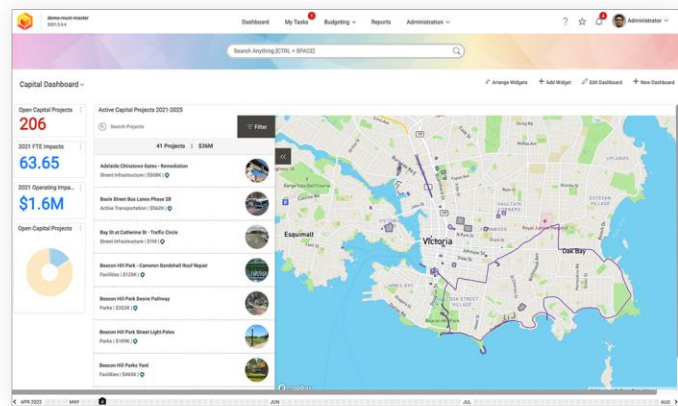
Sample Monthly Costing – Single Position

# CAPITAL MODULE

Questica Budget’s Capital module simplifies and centralizes the process of capital budget planning and execution. Users can import prior years’ budget data (actual costs and budget values) into Questica Budget, and create multi-year capital projects where they can identify their expenditures and funding sources, and make adjustments as they prepare their budgets.

Users can construct their capital projects on an annual, quarterly, or monthly basis, enter narrations or explanations for their requests and categorize their projects based on different criteria such as tangible capital assets, fund(s), or project status. Requests get escalated through the configurable workflow system integrated within Questica Budget. Project ranking can also be administered according to user-defined criteria, and multiple project scenarios can be created for each project.

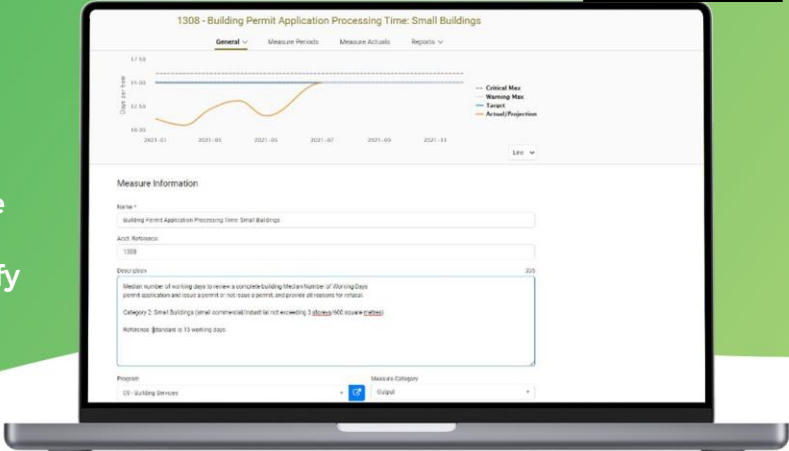
The Capital module also gives the ability to manage budgeting activities related to grant programs of varying complexities. The “type” field on projects is commonly used to indicate that the project is to be treated as a grant.



Sample Capital Improvement Plan Transparency – Interactive Visual Map

# PERFORMANCE MODULE

Questica Budget’s Performance module allows users to establish objectives and track budget progress toward achieving these objectives over time. Targets can be identified by intended outcome, where warning and critical threshold limits notify users whenever budget performance requires attention.



Sample Performance Dashboard

Measures, whether financial or statistical, may reference existing values already in the system, or may otherwise be manually entered. In either case, these measures can also be calculated based on other measures. They can be consolidated under various programs and can also be incorporated into an Organizational Scorecard. Responsibilities can be established for the various Programs and Measures, inclusive of due date and automated reminders, to facilitate workflow processing.

Questica Budget’s Performance module fully integrates with the rest of the Questica Budget Suite and leverages the Questica Dashboard platform. This functionality helps improve performance, encourages innovation within your team, encourages cost-effective practices, and delivers an enhanced level of transparency and accountability.



## SPECIAL FEATURES

### STATISTICAL LEDGER

The Questica Budget Statistical Ledger allows budget staff to plan and track numbers other than spending dollars (e.g., hours worked, number of clients, resource utilization).

Staff can create a budget for any numeric data and work with it very much like financial budgets. This can be very useful for planning and tracking activities and outputs, and the data can be used as a guideline for building budgets. Statistical Ledger data can also be a component of a performance measurement plan.

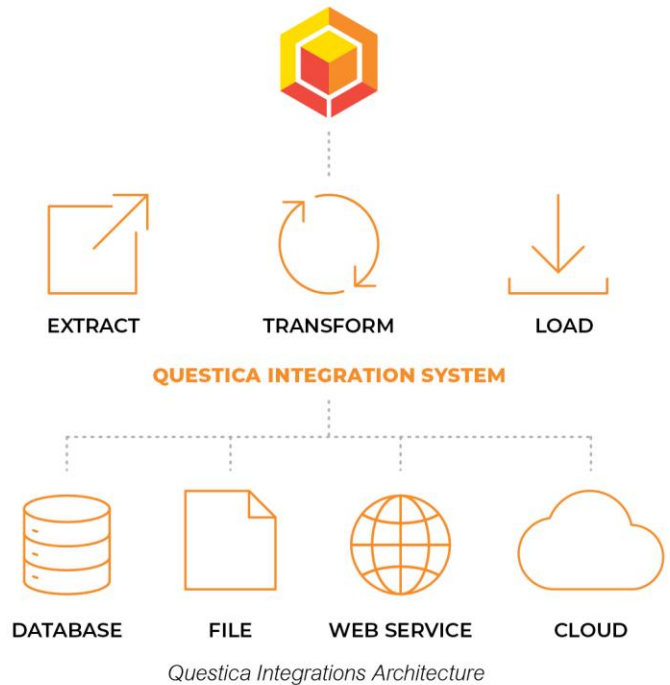
### QUESTICA INTEGRATION SYSTEM (QIS)

Questica Budget will integrate with your city’s financial system via its proprietary Questica Integration System (QIS). QIS is a specialized, database-independent tool developed to exchange data between Questica Budget and external systems on a scheduled or as-needed basis. QIS also simplifies the integration process and reduces the time required to integrate Questica Budget with other customer systems or data warehouses.



QIS provides a highly configurable framework for importing or exporting budget related or non-financial data with existing and future external data sources, using API (Application Programming Interface) and ETL (Extract, Transform and Load) integration methods to ensure the budgeting solution always reflects updated data.

The diagram on the right illustrates the Questica Integration System. The Questica Budget application is represented by the symbol at the top, with the QIS system in the middle, and various customer systems on the bottom. When data is being extracted from an external system and moved to Questica Budget, data would be moving from the bottom to the top of the diagram. On the other hand, when extracting data from Questica Budget to insert into an external system, data moves from the top to bottom.



The process can be scheduled or run on-demand by an authorized Questica user. Monitoring of scheduled integration tasks can be performed in many ways, but the most popular method is exception or failure notification, which can be configured to email one or more people. The following integrations are included:

<b>Operating &amp; Capital Actual Cost integration</b>	Actual costs are automatically imported into Questica Budget from the Financial System. This can be set up to occur at a variety of timeframes, but most often this automated process of copying the actual costs from the Financial System into the Questica Budget system occurs on a nightly basis. This allows users to see Budget vs. Actuals that are no more than 24 hours old.
<b>Operating &amp; Capital Approved Budget Export</b>	When the budget is approved/adopted, it is typically moved from Questica Budget into the Financial System, the system of record.
<b>Operating &amp; Capital Budget Adjustments</b>	As adjustments are made throughout the year (e.g., transfers, new budget requests, etc.), these changes can also be synchronized between Questica Budget and the Financial System so that budget revisions are always current in both systems.

## ALLOCATIONS

The Allocations tool within Questica Budget allows dollars to be moved throughout the Operating and Capital budget in a structured and balanced fashion. The functionality supports complex arrangements of allocations between many budget elements.

An employee's cost may, for example, be split between multiple programs or cost centers, or Internal Service Provider budgets can be managed. In the latter example, an IT budget that is developed in detail like any other costing center may get allocated to other budget elements, perhaps using a cost driver such as 'number of computers' as the distribution basis. Once the allocation has been run, each recipient Costing Center will have a Destination Budget Line representing a portion of IT expenses, and the IT Costing Center budget will subsequently have a Recovery Budget Line that effectively zeroes out their allocated budget.

## ADVANCED CALCULATION ENGINE (ACE)

Questica Budget's Advanced Calculation Engine is a powerful feature that brings familiar Excel functions into Questica Budget and allows users to create reusable calculation packages/models. The tool is simple to use and is designed to keep users working inside Questica Budget.

In addition to containing familiar Excel functions, there are also budget-specific functions documented in an integrated library, enabling users to reference data based on its qualities rather than by specific location. For example, a function can be performed on the budget values for a particular account code or using the actuals from a certain statistical account. Functions can also be period-based, enabling the option to reference data from past months or years, or reference a range of data such as the average from the past three years for a given month or quarter.

## CHANGE REQUESTS/DECISION PACKAGES

Questica Budget's Change Requests feature, also referred to as Budget Adjustments, Budget Modifications or Decision Packages, allow authorized users to process pre- and post-approval budget changes, both one-time and recurring, using a controlled process and workflow-based approval. These requests can be created individually, or they can be bundled together and treated apart from the general budget with their own dedicated approval process. Questica Budget does this in a controlled environment so that users can only submit, change, and see budget requests that are appropriate for them.

## ADVANCED SEARCHES

Questica Budget's Advanced Search function is an intuitive user-facing feature that allows non-technical users to compose detailed searches using a variety of comparators and the ability to infinitely nest AND/OR groupings. Essentially, the Advanced Search functionality allows authorized users to perform sophisticated and highly dynamic data analytics and ad-hoc queries based on multiple dimensions, including specific criteria or descriptive words. This robust and powerful tool allows complex queries to be easily built up—one line at a time.

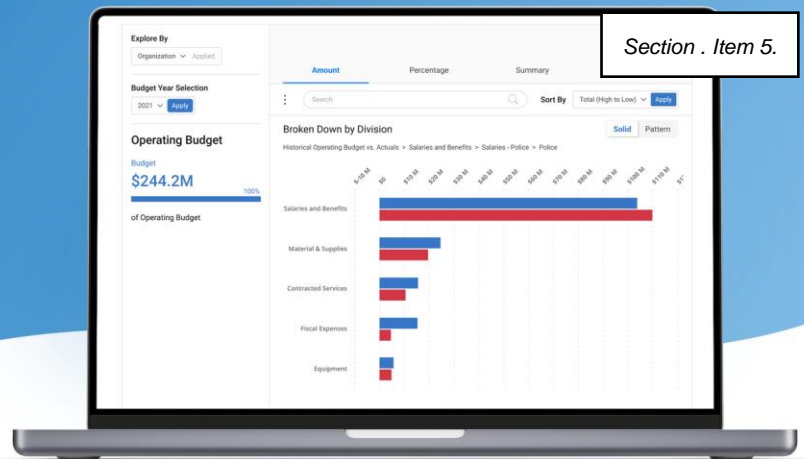
## REPORTING AND DASHBOARDS

Questica Budget's reporting and analytics capabilities are delivered as part of its core software feature set. The system includes pre-built ad-hoc data views (i.e., queries), advanced “smart reports” that combine rows and columns of numbers with graphics (e.g., pie chart), 80+ pre-built ready-to-use reports, each with a variety of input selections, and pre-built dashboards with rich interactive visualizations of information that can be utilized to create actionable at-a-glance displays—all of which include data security to ensure users only see what they're allowed to see. Standard reports leverage Microsoft's SQL Server Reporting Services (SSRS) and can be copied and modified by budget staff without requiring programming skills.



Sample Full-Featured Dashboard

# OPENBOOK TRANSPARENCY AND DATA VISUALIZATIONS

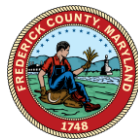


OpenBook - Sample Operating Budget: Interactive Chart

Questica Budget’s OpenBook tool fosters transparency for public agencies, enabling the information to be visualized in an array of charts, tables, bars, graphs, and GIS mapping for Capital planning. Like all Questica tools, OpenBook is intuitive and easy-to-learn. With descriptive text, informational pop-ups, filtering and sorting capabilities, diving in and discovering information is made easy for all stakeholders.

## OPENBOOK CUSTOMER EXAMPLES

Select a logo to visit our customers' OpenBook websites.



## SEE OUR SOFTWARE SOLUTIONS IN ACTION

Learn how Questica and our software solutions can help your organization today. Our team will reach out to determine how we can help you increase efficiencies for your budgeting process.



# Questica Budget Price Quote

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Prepared for:  
Anita Fuller  
Finance Direct

Prepared by:  
Chris Olsen  
Questica Ltd.

February 24, 2023

This proposal is subject to a review of your Chart of Accounts and a review of the Scope of Work.



## QUESTICA BUDGET PRICE QUOTE

Quotation ID#: City of Dillingham – February 24, 2023

Description	Qty.	Total
<b>Questica Budget Framework - All Modules</b>		
Unlimited Operating License Seats	Included	
Unlimited Personnel Planning & Budgeting License Seats	Included	
Unlimited Capital License Seats	Included	
Unlimited Read-Only Licenses	Included	
Performance Measures	Included	
Allocations	Included	
Statistical Ledger	Included	
OpenBook Transparency	Included	
<b>Questica Annual Software Subscription (including software, maintenance, support and hosting)</b>		
	<b>\$19,500</b>	<b>\$14,625</b>
<b>Professional Services (As Per Scope of Work)</b>		
Planning & Analysis	Included	
Installation	Included	
Data Load & Verify	Included	
Accounting Integration	Included	
Customizations	Not Included	
Customized Reports	Not Included	
Training	Included	
Project Management	Included	
<b>Total Questica Professional Services: (one-time fee)</b>		<b>\$10,000</b>
<b>GRAND TOTAL (Year 1)</b>		<b>\$24,625</b>





## PRICING NOTES

Quotation ID#: City of Dillingham – February 24, 2023

Pricing valid through: **April 30, 2023**

- ◆ Questica annual subscription is based on a 5-year term
- ◆ Questica annual subscription has been discounted to \$14,625 in year 1
- ◆ Questica will apply a 5% inflationary increase beginning in year 2

### Questica Annual Fees

- Year 1 is \$24,625.00 (SaaS and Professional Services)
- Year 2 is \$20,475.00 (includes 5% increase)
- Year 3 is \$21,498.75 (includes 5% increase)
- Year 4 is \$22,573.69 (includes 5% increase)
- Year 5 is \$23,702.37 (includes 5% increase)
- Total 5 Year contract is \$112,874.81

Above pricing in US Dollars. Applicable Taxes Extra. Pricing is not applicable in response to a formal RFP Process.

### Terms of Payment

- ◆ **Software:**
  - 100% upon Contract Effective Date (Net 30)
  - Year 2 due 365 days from Contract Effective Date and annually thereafter
- ◆ **Professional Services:**
  - 100% upon Contract Effective Date (Net 30)
- ◆ **Additional Professional Services are available upon request at Questica's then current hourly rate, currently set at \$250/hr.**



## SUMMARY

Questica greatly appreciates the City of Dillingham's interest in learning more about our Company and our software. As stated, we welcome an opportunity to leverage our more than 25 years of success in public sector budgeting, to help the City improve the efficiency and effectiveness of its budgeting process and to provide a technology solution that optimizes and supports the budget formulation and management cycle.

We are happy to address questions and engage in more detailed conversations to showcase how our software fits your requirements, our implementation approach, and the support our company provides. I would also be happy to facilitate introductions to current clients and would encourage you to connect with your peers to understand why they decided to partner with Questica - the most trusted solution for government organizations.

City of Dillingham  
Fiscal Note

Agenda Date: March 2, 2023

Questica - Budget proposal software

ORIGINATOR: Finance Director

FISCAL ACTION (TO BE COMPLETED BY FINANCE)		FISCAL IMPACT <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
AMOUNT REQUESTED: \$112,875		FUNDING SOURCE <b>City of Dillingham</b>	
FROM ACCOUNT 1000 7920 10 29 0000 0 IT - Software		Project Provide budget software for the city	
TO ACCOUNT:	VERIFIED BY: Anita Fuller	Date:	2/24/2023

EXPENDITURES

OPERATING	FY23	FY24	FY25	FY26 & FY27
1000 7920 10 29 0000 0	\$24,625	\$ 20,475.00	\$ 21,498.75	\$ 46,276.06
<b>TOTAL OPERATING</b>	<b>\$ 24,625.00</b>	<b>\$ 20,475.00</b>	<b>\$ 21,498.75</b>	<b>\$ 46,276.06</b>

CAPITAL	\$ -			
---------	------	--	--	--

REVENUE	-			
---------	---	--	--	--

FUNDING

Dock	\$ -			
IT	\$24,625	20,475.00	21,498.75	46,276.06
<b>TOTAL FUNDING</b>	<b>\$ 24,625.00</b>	<b>\$ 20,475.00</b>	<b>\$ 21,498.75</b>	<b>\$ 46,276.06</b>

POSITIONS

Full-Time				
Part-Time				

Analysis: (Attach a separate page if necessary)  
cost not covered in current FY23 Budget

Questica proposal

PREPARED BY: Anita Fuller

February 24, 2023

DEPARTMENT: Finance

APPROVED BY: \_\_\_\_\_