



## **CITY COUNCIL SPECIAL MEETING (AMENDED)**

Thursday, June 12, 2025 at 5:30 PM

### **AGENDA**

*Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.*

### **MEETING INFORMATION**

**Amended for time of meeting, type of meeting and content**

#### **CITY COUNCIL SPECIAL MEETING**

**CITY HALL COUNCIL CHAMBERS / 5:30 p.m.**

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

**CALL TO ORDER**

**ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF AGENDA**

**CITIZEN'S DISCUSSION** (Prior Notice or Agenda Items)

### **SPECIAL BUSINESS**

- [1.](#) Motion to Rescind: Introduction: Ordinance No. 2025-01: An Ordinance of the Dillingham City Council Adopting the Budget and Appropriating Funds for the FY 2026 City of Dillingham Budget
- [2.](#) Resolution No. 2025-19: A Resolution of the Dillingham City Council Establishing the Rate of Levy of Tax, the Date Taxes Are Due, and the Delinquent Dates for Calendar Year 2025, and Accepting the Certification of the Tax Roll

**COUNCIL COMMENTS**

**MAYOR'S COMMENTS**

**ADJOURNMENT**

**INFORMATIONAL**

[Cosgrove](#) Report

## MEMORANDUM

**TO:** Dan Decker, City Manager; Alice Ruby, Mayor; Council  
**FROM:** Sam Severin & Robert Palmer, Attorneys for City  
**RE:** Failure to introduce (and adopt) budget ordinance  
**DATE:** June 6, 2025

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This legal opinion provides guidance on the consequences of not introducing the budget ordinance (2025-01) on June 5, 2025, and options to have a public process on the budget.

**Background.** We understand the Council voted not to introduce Ordinance 2025-01 at the regular Council meeting on June 5, 2025.

**Consequences.** State law and City code require the City to adopt a budget. AS 29.35.100(a) requires (1) the Council to establish procedures for submission of the annual budget, (2) requires a public hearing, and (3) requires the Council to appropriate funds necessary for the budget. The Council, in 1986, satisfied the first requirement of AS 29.35.100(a) by codifying budget procedures at DMC 4.12. Notably, DMC 4.12.020 requires the Council to hold a public hearing and allow all interested parties an opportunity to be heard. *If the Council fails to adopt the budget by June 30, then DMC 4.12.050(a) includes a necessity clause in which the budget as developed by the City Manager is automatically adopted and the proposed expenditures are appropriated.* If a Council member objects to the substance of the budget, the Council member should ensure the budget is introduced, ensure the public hearing occurs, and make amendments to the budget ordinance. DMC 4.12.030. The failure to introduce the budget ordinance can deprive the public of the opportunity to be heard on the budget and subject Council members to recall for failing to perform a prescribed duty. *E.g.*, A.S. 29.26.250 (grounds for recall).

**Options to reintroduce Ordinance 2025-01.** As Council members consider the consequences of not introducing the budget ordinance, the Council might consider one of the following options to reintroduce Ordinance 2025-01.

**Option 1: Rescind.** DMC 2.09.150 allows the Council to rescind a previous vote when the subject has not passed out of the Council's control. Because the Council still has time to introduce and adopt the budget, a motion to rescind is viable. Sample motion: "I move to rescind the June 5 vote regarding introduction of Ordinance 2025-01," which requires four votes to pass, then a motion to introduce the ordinance could be remade.

**Option 2: Suspend Robert's Rules.** Robert's Rule of Order (RRO) 25 allows the Council to suspend the parliamentary rules. Sample motion "I move to suspend the rules so that we can start over with motions regarding Ordinance 2025-01," which requires two-thirds of the members present to vote in favor of passage. RRO 1:7. Then a Council member could move to introduce Ordinance 2025-01.

## MEMORANDUM

**TO:** Alice Ruby, Mayor  
**CC:** Dillingham City Council  
**FROM:** Sam Severin & Robert H. Palmer, Attorneys for City  
**RE:** Mayor voting  
**DATE:** June 10, 2025

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You asked for a legal opinion to clarify when you can vote. A city council functions best when all members are present and vote. However, when faced with council member absences or abstentions and when required to adopt legislation by statute (and local code), an Alaska mayor may declare a tie and vote.

**Background.** At the regular Council meeting on June 5, 2025, we understand (i) a motion to set the budget ordinance (Ord. 2025-01) for introduction and public hearing failed and (ii) a motion to adopt the resolution establishing the mill rate (Res. 2025-20) also failed. Both had three votes in favor, two against, and one councilmember was absent. As provided in greater detail in other memos, the Council is required to appropriate funds for a budget by June 30 and establish the mill rate by June 15.<sup>1</sup>

**Mayor's ability to vote.** The Mayor can only vote in the case of a tie.<sup>2</sup> The question then turns to what is a tie? In a six-member body, a 3-3 vote is clearly a tie. But what about when there are three "yes" votes but only two "no" votes cast because a member is absent: can the Mayor vote? Or, when a council member abstains from voting, can that create a tie? For the purposes of mayoral voting, a tie can exist in a variety of situations including when a member is absent and the vote is 3-2.

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<sup>1</sup> AS 29.35.100(a) (appropriate funds for budget); DMC 4.12.050 (requiring budget to be adopted by June 30); AS 29.45.240(b) ("A municipality shall annually determine the rate of levy before June 15."); DMC 4.15.020(B) (same).

<sup>2</sup> AS 29.20.250(b) ("The mayor may take part in the discussion of a matter before the governing body. The mayor may not vote, except that the mayor of a first class city or the mayor of a borough with a manager form of government may vote in the case of a tie."); AS 29.20.130 (describing a city council as a six members); AS 29.71.800 (defining "council" as the governing body of the city and "governing body" as the legislative body of a municipality that is the council for a city); DMC 2.18.030(A); DMC 2.09.160(C) & (D) ("D. Four affirmative votes are required for the passage of an ordinance, resolution or motion.").

First, a tie can exist when the mayor's vote affects the results.<sup>3</sup> A 1948 Alaska case, *In Re Kaye*, exemplifies this rule. In *Kaye*<sup>4</sup> the Territory of Alaska Federal District Court was asked whether a mayor—who could only vote in case of a tie—could vote when a six-member council was divided 3-2 because one member was absent and four votes were required to enact legislation. The applicable statute stated that the mayor “shall have authority to vote only in case of a tie.” The court concluded the Mayor of Fairbanks could vote because the 3-2 vote of the six-member council prevented passage or rejection of the matter, so a tie existed. The current statute on mayoral voting, AS 29.20.250(b), continues the same substantive language as the territorial statute at issue in *Kaye*.

Second, since the *Kaye* decision, the Alaska Legislature partially clarified other municipal parliamentary procedures regarding vote counting. Under AS 29.20.160(d) all members are counted, which means abstentions and absent members are treated like “no” votes for the purposes of determining whether a majority vote or a tie exists:

Actions of a governing body are adopted by a majority of the total membership of the body. Each member present shall vote on every question, unless required to abstain from voting on a question by law. The final vote of each member on each ordinance, resolution, or substantive motion shall be recorded “yes” or “no”, except that if the vote is unanimous it may be recorded “unanimous.”<sup>5</sup>

In many parliamentary bodies, an action is carried if the majority of votes cast are “yes.” Under that voting system, a member not voting has a consequence that is different from a member who votes “no” because casting a “no” vote means that the action requires an additional “yes” vote to pass.<sup>6</sup> This is not the case for many Alaska city councils.

In Alaska, the number of “yes” votes required remains the same regardless of the number of “no” votes, abstentions, and absences. Because of the language in AS 29.20.160(d), an action carries only if it receives “yes” votes from a majority of the total

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<sup>3</sup> AS 29.20.160(f) (a municipality may determine rules of procedure and order of business); DMC 2.09.090(A) (adopting Robert's Rules of Order (RRO) except as modified by the Council); RRO 44:12 (the presiding officer can, but is not obliged to, vote whenever his vote will affect the result—that is, he can vote either to break or to cause a tie).

<sup>4</sup> *In re Kaye*, 11 Alaska 556, 559 (D. Alaska 1948).

<sup>5</sup> AS 29.20.160(d).

<sup>6</sup> *E.g.*, RRO 44:1 (when the term *majority vote* is used without qualification, it means more than half of the votes cast by persons entitled to vote, excluding blanks or abstentions, at a regular or properly called meeting.).

membership. Thus, a member who affirmatively votes “no” is functionally the same as a member who does not vote because the member abstains or is not present. Because of the statutory requirement that actions of a council are adopted by a majority of the total membership of the body, for tie vote tallying purposes, it is more accurate to think of there being two possible actions a council member can take: voting in favor or *not* voting in favor. There is no logical difference between voting “no” and not voting at all. Each of these three actions – an affirmative “no,” abstaining, and not attending the meeting – has the same result of a council member not voting “yes.” Therefore, each is treated the same for purposes of determining whether a tie exists.

From a policy perspective, AS 29.20.160(d) incentivizes council members to fulfill their elected duty to attend council meetings and vote. The following demonstrates why a 3-2 vote with one absent member must be considered a tie that the mayor can break.

*Example.* If all six council members attend a meeting and three vote “yes” and three vote “no,” a tie clearly exists and the mayor can vote to decide the matter. However, if one of the members who voted “no” were instead absent or abstained, a 3-2 situation would occur and arguably prevent the mayor from voting. Then, an absent or abstaining member would have more power than if they were present and voted.<sup>7</sup>

Under AS 29.20.160(d), an absence or abstention is treated as an affirmative “no” vote for the purposes of determining a tie and enabling the mayor to vote.<sup>8</sup>

In summary, Council members have a duty to attend Council meetings and vote, and a Council member does not gain voting power by being absent or abstaining. The Mayor can only vote in case of a tie. A tie exists when there are three Council members voting “yes” and three members who do *not* vote “yes.” Such a rule allows the Mayor to prevent the breakdown of the legislative process and ensures the City complies with mandatory duties like adopting a budget and fixing the mill rate.

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<sup>7</sup> See *Launtz v. People ex rel. Sullivan*, 113 Ill. 137, 144 (1885) (emphasis added) (“What the propriety of giving to a refusal to vote more potency than to a vote cast?--of allowing a gain from violation of duty, in making the refusing to vote of more effect in governing the action of the body of which one is a member, than voting?”).

<sup>8</sup> *Cromarty v. Leonard*, 216 N.Y.S.2d 619, 629 (1961) (concluding without a governing law to the contrary, an abstention was properly counted as a vote against, which triggered a tie); *Rhinesmith v. Goodfellow*, 111 N.J.L. 604, 607 (1933) (“Their refusal or failure to vote justified recording them in the negative.”); *Young v. Yates*, 19 Mont. 239 (1897); *Launtz v. People ex rel. Sullivan*, 113 Ill. 137, 144 (1885).

NON-CODE ORDINANCE

Introduced: June 5 (failed), June 12, 2025  
Public Hearing Scheduled for: June 19, 2025  
Enacted: June 19, 2025

CITY OF DILLINGHAM, ALASKA

**ORDINANCE NO. 2025-01**

**AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL ADOPTING THE BUDGET AND APPROPRIATING FUNDS FOR THE FY 2026 CITY OF DILLINGHAM BUDGET**

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WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY26 to the City Council in accordance with Title 4 of the Dillingham Municipal Code pursuant to A.S. 20.20.500(3); and

WHEREAS, duly advertised public workshops were held and the City Council reviewed the budget amendment recommendations presented; and

WHEREAS, the City Council has set the rate of levy of property tax for the City of Dillingham for FY 2026 budget at 13 mills; and

WHEREAS, the budget presented, reviewed and changed is in accordance with sound and efficient municipal management principles. The City Council should have the power to transfer appropriated monies from one General Government Fund or Special Revenue Fund to another and from one Capital Project to another by resolution and the City Manager should have the power to transfer funds from one line item object to another object code within a fund and within a Capital Improvement Project; and

WHEREAS, additional FY 2026 funds are available for appropriation by ordinance;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

1. The FY 2026 Operating Budget and Capital Improvement Budget as recommended by the City Manager is hereby adopted for the City of Dillingham.
2. The amounts set forth in the budget by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2026.
3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from one to another and from one Capital Project to another by resolution.
4. The City Manager shall have the power to transfer funds from one line item object code to another within a fund and within a Capital Improvement Project.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM that:

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

**Section 2. Severability.** If any portion of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.

**Section 3. Appropriation summary.** The total appropriation from the Treasury in Section 6 was a total of \$ 23,191,120

# Section 4. Revenues

## General Fund

### Taxes

General Sales Taxes	3,400,000
Remote Sales Taxes	450,000
Alcohol Sales Taxes	280,000
Transient Lodging Sales Taxes	125,000
Gaming Sales Tax	15,000
Tobacco Tax	280,000
Marijuana Tax	90,000
Penalty & Interest – Sales Tax	17,000
Real Property Taxes	2,600,000
Personal Property Taxes	700,000
Penalty & Interest – Property Tax	130,000
Business License	17,000

## Other Revenue

Telephone Gross State Tax	70,000
Raw Fish Tax	150,000
Shared Fisheries	20,000
Revenue Sharing (community support)	75,396
Payment in Lieu Taxes (PILT)	540,000
Jail Contract Revenue	670,000
Motor Vehicle Tax	25,000
Ambulance Fees	60,000
Lease and Rental Income	35,000
Administrative Overhead	202,405
PERS on Behalf	285,399
PERS Forfeiture Fund	25,000
All Other Revenues	306,400

**Total General Fund Revenues**

**10,568,600**

## Special Revenue &amp; Other Funds Revenues

Water	232,800	
Waste Water	463,300	
Landfill	331,100	
Port – Dock	746,600	
Port – Harbor	158,780	
Asset Forfeiture	500	
E-911	67,000	
Senior Center (Includes grants)	115,200	
Library Grants	38,578	
Debt Service	815,000	
Mary Carlson Estate	21,000	
Ambulance Reserve	0	
Bond Revenue	0	
<b>Total General Fund &amp; Special Revenues</b>		<b><u>2,989,858</u></b>

## Project Revenue

LGLR	0	
BBEDC Intern	73,400	
ADOH Grants	0	
EPA Federal Grants	3,209,387	
SOA SRF Loan - Lagoon Aeration	0	
SOA SRF Loan - Water Improv PFAS	200,000	
SOA SRF Loan - W/S Rate Study	0	
SOA SRF Loan - Wastewater Plan	0	
<b>Total General Fund &amp; Special Revenues</b>		<b><u>3,482,787</u></b>
<b>TOTAL REVENUES</b>		<b><u>17,041,245</u></b>

## Section 5. Transfers

## Transfers from General Fund to Other Funds

Water	0	
Wastewater	0	
Landfill	544,400	
Harbor	0	
Senior Center	186,361	
Ambulance Replacement	50,000	
Equipment Replacement	0	
Capital Projects	0	
SRF Loans Payments	51,011	
Streets Bond Payment	166,000	
Firehall Bond Payment	47,000	
School Bond payment	319,750	
<b>Total Transfers from Gen. Fund</b>		<b><u>1,364,522</u></b>



## Transfers from Dock Fund to Harbor Funds

Harbor Operations	314,630	
Ice Machine	3,200	
Bathhouse	11,720	
<b>Total Transfers from Dock Fund</b>		<b>329,550</b>

## Transfers from Department to Department

From E-911 to Dispatch	67,000	
From Mary Carlson Estate to Library	4,000	
From Landfill to Landfill Closure	25,000	
From Wastewater to Water	0	
<b>Total Transfers between Departments</b>		<b>96,000</b>

**TOTAL TRANSFERS****1,790,072****TOTAL REVENUES, TRANSFERS, AND FUNDS****18,831,317****Section 6. Appropriations.**

## General Fund Government Operations

City Council	121,550	
City Clerk	308,100	
Administration	651,050	
Finance	1,547,940	
Legal	100,000	
Insurance	375,000	
Planning	336,000	
Foreclosures	20,000	
IT	372,500	
PS Administration	448,850	
PS Dispatch	842,850	
PS Patrol	1,566,000	
PS Corrections	780,945	
PS DMV	92,150	
PS Animal Control Officer	73,600	
PS Fire Department	561,800	
PS Volunteer Fire Donation	10,000	
PS K-9	2,000	
PW Administration	504,400	
PW Buildings & Grounds	986,800	
PW Shop	606,600	
PW Streets	698,400	
Library	184,195	
City School District	1,702,000	
Grandma's House	90,900	
Transfer Subsidy for Special Revenue	1,364,522	
<b>Total General Fund Appropriations</b>		<b>14,348,152</b>

## Special Revenue &amp; Other Funds Appropriations

Water	509,800	
Waste Water	518,500	
Landfill	886,800	
Port-Dock	1,104,596	
Port-Harbor	465,130	
Port Harbor – Ice Machine	6,200	
Port Harbor – Bathhouse	17,000	
Asset Forfeiture	25,000	
E-911	67,000	
Senior Center	301,561	
Library Grants	38,578	
ADOH Grant	0	
LGLR Grant	0	
SRF Loans	200,000	
EPA Federal Grants	3,209,387	
BBEDC Intern Grants	73,400	
Curyung Grant	0	
Mary Carlson Estate	6,255	
Ambulance Replacement Fund	15,000	
Debt Service	1,398,761	
Equipment Replacement/Reserve	0	
Capital Project (Planning) Fund	0	
<b>Total Special Rev &amp; Other Appropriations</b>	<b>8,842,968</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>23,191,120</b>

<b>Total Revenues and Transfers</b>	<b>18,831,317</b>
<b>Total Appropriations</b>	<b>23,191,120</b>
<b>Net Increases (Decreases) to Balance</b>	<b>(4,359,803)</b>

**Section 7. Fund Balance Explanation**

(3,708,552) General Fund Reserves
(332,200) Water/Sewer Fund Reserves
(11,300) Landfill Fund
(357,996) Port-Dock Fund Reserves
(24,500) Asset Forefeiture
14,745 Mary Carlsons Estate
35,000 Ambulance Reserve Capital Project
25,000 Landfill Closure Fund Reserves
<u>(4,359,803)</u>

**Section 8. Effective Date.** This Ordinance is effective upon passage

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on June 19, 2025.

SEAL

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Alice Ruby, Mayor

ATTEST:

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Abigail Flynn, Acting City Clerk

City of Dillingham

# Budget Narrative

FY 2026 Proposal

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## Executive Summary

### City of Dillingham – FY 2026 Budget Proposal

The FY 2026 Budget represents a significant turning point in the City of Dillingham’s fiscal management. This year’s financial plan reduces General Fund appropriations by 10.4% compared to FY 2025, totaling \$14,348,152. This decrease reflects the elimination of \$1.3 million in structural fund balance spending, alongside a focused strategy to manage deferred capital needs. The projected General Fund balance spending has improved from \$5,035,468 in FY 2025 to \$4,359,803 in FY 2026—a reduction of \$675,665 or 13.4%. This progress demonstrates a commitment to disciplined budgeting, internal accountability, and long-term sustainability.

### Budget Snapshot

Category	FY 2026 Proposed
Total Budget (All Funds)	\$23,191,120
General Fund Revenue	\$10,568,600
General Fund Appropriations	\$14,348,152
Special Revenue Appropriations	\$8,842,968
Projected Fund Balance spending	\$(4,359,803)
Reduction of fund balance spending from FY25	\$675,665 (13.4%)

### General Fund Revenue – Key Drivers

- 6% Local Sales Tax (including remote): \$3.85 million
- Real Property Tax: \$2.6 million
- State Jail Contract: \$670,000
- PILT (Payment in Lieu of Taxes): \$540,000
- Alcohol & Tobacco Excise Taxes: \$370,000
- Administrative Overhead Transfers: \$202,405
- State PERS On-Behalf Contributions: \$285,399

### General Fund Spending Priorities

#### Public Safety – \$3.8 million

Includes, PS Admin, Patrol, K-9, Dispatch, Corrections, DMV, and Animal Control. Emphasis on training, 24/7 coverage, compliance, and Report Management Systems.

#### Fire Department – \$561,800

Independent emergency response unit supported partially by ambulance fees. Covers fire protection and EMS.

#### Public Works – \$2.79 million

Includes Shop, Streets, Buildings & Grounds, and Administration. Supports utilities, road maintenance, snow removal, and citywide facilities.

#### Planning – \$336,000

Supports platting, zoning, land use, and long-term development planning.

#### General Government – \$3.8 million

Includes Council, Clerk, Administration, Finance, Legal, and IT. Covers audit, payroll, legal services, and recordkeeping modernization.

### Education Support – \$1.7 million

The City’s statutory local contribution to Dillingham City School District per AS 14.17.410.

### Special Funds & Strategic Capital

Enterprise Funds – Water, Wastewater, Landfill, Harbor, and Dock are funded through user fees.

Ongoing utility rate and tariff reviews aim to ensure cost recovery and long-term sustainability.

Strategic Capital – \$735,000 has been allocated from the Equipment Replacement Fund to finance critical deferred vehicle and equipment purchases. Additionally, over \$1.39 million in transfers and debt payments ensure compliance with bond and lease obligations. These investments reflect a forward-focused strategy to maintain essential infrastructure while relieving long-term General Fund pressure.

### FY 2026 Focus Areas

- Fund balance spending reduction – \$675,665 in progress toward eliminating the structural imbalance.
- Workforce Readiness – Continued support for training, recruitment, and leadership development.
- Digital Infrastructure – Major IT upgrades including cybersecurity, cloud migration, and records modernization.
- Compliance – Fully funded legal, audit, and insurance mandates aligned with state requirements and best practices.



## Revenue

1000 XXXX 10 00 0000 0

<b>6% Sales Tax</b>	<b>4010</b>	<b>\$3,400,000</b>
• Revenue for 6% Sales Tax		
<b>6% Sales Tax – Remote Sales</b>	<b>4010</b>	<b>\$450,000</b>
• Revenue for 6% Sales Tax collected by AML - recognized by project 1040		
<b>Penalty/Interest (Sales Tax)</b>	<b>4011</b>	<b>\$17,000</b>
<ul style="list-style-type: none"> <li>Charged to sales tax reports submitted after the allowed period of time</li> <li>10% Penalty</li> <li>6% per annum interest</li> </ul>		
<b>10% Alcohol Sales Tax</b>	<b>4020</b>	<b>\$280,000</b>
• Revenue for 10% Alcohol Sales Tax		
<b>10% Transient Lodging</b>	<b>4030</b>	<b>\$125,000</b>
• Revenue for 10% Transient Lodging Sales Tax (Lodging less than 6 months)		
<b>Real Property Tax</b>	<b>4040</b>	<b>\$2,600,000</b>
• Revenue from Real Property tax		
<b>Personal Property Tax</b>	<b>4050</b>	<b>\$700,000</b>
<ul style="list-style-type: none"> <li>Revenue from Personal Property tax</li> <li>2024 taxes \$698,000</li> </ul>		
<b>Penalty and Interest (Property tax)</b>	<b>4051</b>	<b>\$130,000</b>
<ul style="list-style-type: none"> <li>Penalty on real and personal property tax if 1<sup>st</sup> half not received by 11/01 of the year or 2<sup>nd</sup> half not received by 12/01 of the year.</li> <li>10% penalty assessed only once</li> <li>6% per annum assessed starting by January.</li> </ul>		
<b>6% Gaming Sales Tax</b>	<b>4060</b>	<b>\$15,000</b>
• Sales tax assessed on Pull Tabs Gaming (decline in pull tabs experienced in FY25, one gaming location has closed).		
<b>Tobacco Tax</b>	<b>4070</b>	<b>\$280,000</b>
• Excise tax charged on tobacco products		
<b>Marijuana Tax</b>	<b>4075</b>	<b>\$90,000</b>
• Excise tax charged on Marijuana products		
<b>Business License</b>	<b>4110</b>	<b>\$17,000</b>
• \$50 fee for a business to conduct business in Dillingham		
<b>Rental Income – Real Property</b>	<b>4210</b>	<b>\$35,000</b>
<ul style="list-style-type: none"> <li>Rental of Potato House building to GCI</li> <li>LEO Rental</li> <li>Rental of Land to AT&amp;T</li> </ul>		
<b>Community Sharing</b>	<b>4410</b>	<b>\$75,396</b>
• SOA Revenue		

1000 XXXX 10 00 0000 0

<b>Raw Fish Tax</b>	<b>4420</b>	<b>\$150,000</b>
• SOA Raw Fish Tax distributed on communities		
<b>Shared Fisheries Business</b>	<b>4425</b>	<b>\$20,000</b>
• SOA Shared Fisheries Business tax		
<b>Telephone/COOP Tax</b>	<b>4430</b>	<b>\$70,000</b>
• SOA Telephone and Electric COOP revenue		
<b>Motor Vehicle Tax</b>	<b>4440</b>	<b>\$25,000</b>
• SOA DMV tax collected for Dillingham vehicles		
<b>Payment in Lieu of Tax</b>	<b>4450</b>	<b>\$540,000</b>
• PILT • SOA revenue if lieu of taxes		
<b>Jail Contract</b>	<b>4650</b>	<b>\$670,000</b>
• See PS Corrections for details		
<b>Ambulance Fees</b>	<b>4730</b>	<b>\$60,000</b>
• See Fire Department for details		
<b>Administrative Overhead</b>	<b>4970</b>	<b>\$202,405</b>
• Revenue collected from enterprise funds to equal 10% of all expenses (Minus PERS on Behalf)		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$285,399</b>
• SOA support of the City's PERS obligation beyond the first 22%		
<b>PERS Forfeiture Funds</b>	<b>4981</b>	<b>\$25,000</b>
• SOA PERS funds returned to the City of Dillingham		
<b>SubTotal GF Targeted Areas</b>		<b>\$10,262,200</b>

<b>Other Revenue in subtotal</b>		<b>\$306,400</b>
• Ambulance Fees See Fire Department Narrative \$65,000		
<b>Total General Fund Revenue Budget</b>		<b>\$10,568,600</b>

**Remarks**

- Will tie to the Ordinance as first and second revenue section.

# Council

1000 XXXX 10 11 0000 0

<b>Lobbying</b>	<b>7025</b>	<b>\$82,450</b>
<ul style="list-style-type: none"> <li>Contract lobbying services @ \$7,000 per month. Started 01/2025</li> <li>Federal Lobbying service @ \$3,000 per month. (plus travel \$5,000) ends on 12/2025</li> <li>State Lobbying service @ \$4,600 per mo. (plus travel \$4,000 and 1x fee \$250 and travel to DC \$5,000)</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Council and Committee/Board/Commission vacancies; Notice of Public Hearings on Proposed Ordinances.</li> <li>Increase in rates due to change of ownership of newspaper.</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$5,800</b>
<ul style="list-style-type: none"> <li>Alaska Municipal League \$3,400.</li> <li>SWAMC \$1,570 (based on population of 2,420 @.65/person).</li> <li>AML Conference of Mayors \$100.</li> <li>ZOOM Meeting \$660 (\$55 per month)</li> <li>ACoM annual fee (\$50.00)</li> <li>Other (\$200.00)</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$14,000</b>
<ul style="list-style-type: none"> <li>Juneau Lobbying Trip (2)</li> <li>Alaska Municipal League (open)</li> <li>Southwest Alaska Municipal Conference (3 sitting on the board)</li> <li>Scholarships will be applied for when possible</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Southwest Alaska Municipal Conference (2).</li> <li>Alaska Municipal League (2).</li> <li>Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Contributions</b>	<b>7190</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Beaver Round-Up Festival.</li> <li>Flowers for funeral services, births.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Typical Office Supplies.</li> </ul>		
<b>Food Items</b>	<b>7320</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Food/snacks provided for meetings.</li> </ul>		
<b>Minor Tools and Equipment</b>	<b>7610</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Minor tools &amp; equipment for council chambers.</li> <li>Owl video conferencing</li> </ul>		
<b>Member Recognition</b>	<b>8330</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Employee recognition offered by Council.</li> </ul>		

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<b>In-Kind Expense</b>	<b>9015</b>	<b>\$500</b>
<ul style="list-style-type: none"><li>City Services offered by Council to the public.</li></ul>		
<b>Total Council Budget</b>		<b>\$121,550</b>

<b>Remarks</b>
<ul style="list-style-type: none"><li>.</li></ul>

## Clerk

1000 XXXX 10 12 0000 0

<b>Salaries</b>	<b>6000</b>	<b>\$160,500</b>
<ul style="list-style-type: none"> <li>City Clerk 1 FTE. Level XI</li> <li>Records Manager .75 FTE. Level VI</li> </ul>		
<b>Overtime</b>	<b>6100</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$105,600</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS On Behalf</b>	<b>6230</b>	<b>\$10,200</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$9,000</b>
<ul style="list-style-type: none"> <li>Laserfiche annual fee for records management \$3,255</li> <li>30 service hours prepaid \$5,700</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>International Institute of Municipal Clerks \$175. (prepaid in FY21)</li> <li>Alaska Association of Municipal Clerks \$50.</li> <li>National Association of Parliamentarians \$70</li> <li>Need to add at budget revision APEI Bond for clerk \$366.67</li> <li>Online tools for recording data &amp; creating public notices \$300</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$4,300</b>
<ul style="list-style-type: none"> <li>June NCI classes in Tacoma. Airfare - \$820, Per Diem - \$250.</li> <li>AAMC conference November, Anchorage, Airfare - \$500, Per Diem – GSA rate, Hotel - \$600.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>June NCI classes in Tacoma \$1,150 (includes room).</li> <li>AAMC conference fee \$500 (Academy and Conference).</li> <li>Clerk needs 60 hours of continuing education in the first two years.</li> </ul>		

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<b>Elections</b>	<b>7170</b>	<b>\$7,500</b>
<ul style="list-style-type: none"> <li>October Regular City Election cost includes advertising, ballots, programming the election machine cards, election judges.</li> <li>Cleaning sheets for voting machine</li> </ul>		
<b>Codification</b>	<b>7175</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>Submit adopted ordinances to Code Publishing Co. to update Dillingham Municipal Code online and provide a pdf version</li> <li>Web hosting annual fee of \$350</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Includes printer cartridges, hard paper</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Office equipment.</li> </ul>		
<b>Total Clerk Budget</b>		<b>\$308,100</b>

**Remarks:**

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## Administration

1000 XXXX 10 13 0000 0

<b>Salaries</b>	<b>6000</b>	<b>\$353,300</b>
<ul style="list-style-type: none"> <li>City Manager (contract)</li> <li>Deputy Manager (Level XII)</li> <li>Administrative Services Assistant (Level VIIA)</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$1,100</b>
<ul style="list-style-type: none"> <li>Overtime for Administrative Services Assistant (20 hours)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$205,400</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$22,500</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Prior Employee</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Background checks</li> </ul>		
<b>Recruiting Travel</b>	<b>6620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None</li> </ul>		
<b>Recruiting Moving Admin</b>	<b>6621</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None</li> </ul>		
<b>Contractual Professional</b>	<b>7060</b>	<b>\$16,000</b>
<ul style="list-style-type: none"> <li>Strategic Planning and Executive training. \$16,000</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Special Advertising as needed required.</li> <li>Recruiting advertisement</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Subscription to Alaska Municipal Managers Association.</li> <li>Need to add Bond with APEI with budget revision (\$735.00)</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>City Manager Travel.               <ul style="list-style-type: none"> <li>Attendance during the SWAMC Conference</li> <li>Alaska Municipal League Annual Conference</li> </ul> </li> <li>HR recruiting trips.               <ul style="list-style-type: none"> <li>AVTEC/UAA/UAF career fairs - \$1,175.</li> </ul> </li> <li>Scholarships through BBEDC will be applied for</li> </ul>		

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<b>Training</b>	<b>7155</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• AML conference fee - \$500.</li> <li>• SWAMC conference fee - \$500</li> <li>• Professional development \$6,000</li> <li>• HR development \$3,000</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>• Office Supplies for Admin.</li> <li>• Non-departmental supplies.</li> </ul>		
<b>Food Supplies</b>	<b>7320</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Food for staff meetings</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>• Tools &amp; equipment less than \$5,000</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• First aid supplies and equipment</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$5,750</b>
<ul style="list-style-type: none"> <li>• Copier Maintenance</li> </ul>		
<b>Member Recognition</b>	<b>8330</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>• Christmas Party</li> </ul>		
<b>In-Kind Expense</b>	<b>9015</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• Trash Clean Up landfill fees \$1,200</li> <li>• Animal Control Donation \$200</li> </ul>		
<b>Total Admin Budget</b>		<b>\$651,050</b>

<b>Remarks</b>
<ul style="list-style-type: none"> <li>• Will look to buy fire proof cabinets for HR in future FY</li> </ul>



## Finance

1000 XXXX 10 14 0000 0

REVENUE		
<b>Rent</b>	<b>4212</b>	<b>\$3,600</b>
<ul style="list-style-type: none"> <li>Rent, Electricity and Heating Fuel for Vitavik Unit G \$300 per renter</li> </ul>		
<b>Total Revenue</b>		<b>\$3,600</b>
Expenses		
<b>Salaries</b>	<b>6000</b>	<b>\$744,500</b>
<ul style="list-style-type: none"> <li>Finance Director (Level XI)</li> <li>Assistant Finance Director (Level X A) 2 FTE</li> <li>Accounting Tech III (Level VIII) 3 FTE</li> <li>Accounting Tech II (Level VI) 2 FTE</li> <li>Accounting Tech I (Level V) 1 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$5,100</b>
<ul style="list-style-type: none"> <li>165 hours for non-exempt employee</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$435,700</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$47,400</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment</b>	<b>6240</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Unemployment for prior employees</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$40</b>
<ul style="list-style-type: none"> <li>Background checks for new employee \$20 each</li> </ul>		
<b>Annual Payroll Fees</b>	<b>6560</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>HRA Participant Fee (estimated \$300/month x 12 months = \$3,744).</li> <li>HRA Annual Fee (\$880)</li> <li>2021 FICA Administration Fee (\$200).</li> </ul>		
<b>Recruiting</b>	<b>6621</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>N/A</li> </ul>		
<b>Audit</b>	<b>7010</b>	<b>\$75,000</b>
<ul style="list-style-type: none"> <li>City annual financial audit. Current engagement is with Altman, Rogers and Co, APC – Will finalize FY23 in July and Complete FY24</li> </ul>		

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<b>Appraisals</b>	<b>7030</b>	<b>\$28,000</b>
<ul style="list-style-type: none"> <li>City contract for Assessor for property taxes -30% start, 20% ½ complete, 40% provides roll to clerk, 10% Final roll &amp; appeals. Current engagement is with Appraisal Co of Alaska.</li> </ul>		
<b>Contractual</b>	<b>7060</b>	<b>\$75,000</b>
<ul style="list-style-type: none"> <li>Remote Online Sales Tax with AML \$60,000 (project #1040)</li> <li>Three+One (Cash Vest) (\$15,000)</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>Newspaper advertisements reminding public that: taxes are due, business licenses and property tax returns, the mill rate has been established.</li> <li>Addition of Procurement advertising \$6,000 for all departments (RFPs).</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$950</b>
<ul style="list-style-type: none"> <li>Alaska Government Finance Officers Association Annual fee (\$95).</li> <li>Bond for Notary (2 X \$75)</li> <li>Need to add at budget revision time (Finance Dir. bond with APEI \$680.56)</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$4,800</b>
<ul style="list-style-type: none"> <li>Fall Alaska Government Finance Officers Association Conference (AGFOA)</li> <li>Tech IV and Finance Director for Dillingham/Anchorage round trip.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>Alaska Government Finance Officers Association conference fee - \$300.</li> <li>Payroll Training - \$200</li> <li>AccuFund Training on site - \$5,500</li> </ul>		
<b>Bank Charges</b>	<b>7180</b>	<b>\$1,750</b>
<ul style="list-style-type: none"> <li>Charges for various services provided by the bank.</li> <li>Amount is estimated based upon past fiscal year charges.</li> </ul>		
<b>Fraud Finance</b>	<b>7186</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Record of when fraud activity has been discovered.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>This is for the toner cartridges for the Finance Department printers, and check stock and window envelopes for mailing invoices, statements, and checks.</li> <li>General office supplies.</li> </ul>		

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<b>Postage Freight</b>	<b>7315</b>	<b>\$12,000</b>
<ul style="list-style-type: none"> <li>Postage Meter for all mail from City Hall, Library media mail, and occasional returns</li> </ul>		
<b>Minor Tools and Equipment</b>	<b>7610</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Filing cabinets – \$1,200 (2 @ \$600 each)</li> <li>New Chairs – \$750 (3 @ \$250)</li> <li>Replacement stamps - \$150</li> <li>Dymo Label writer – 1 at \$240 each</li> <li>Other items - \$450</li> <li>Purchase of breakroom furniture - \$2,000</li> </ul>		
<b>Building Rent</b>	<b>7705</b>	<b>\$23,300</b>
<ul style="list-style-type: none"> <li>Vitavik Apartment Unit G – female rotational housing \$1,800 per month shared 50/50 with Public Safety.</li> <li>Walter Campbell Apt – Month of July only at \$1,700 per month, then cancel.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Electricity at Vitavik Unit G – shared 50/50 with Public Safety</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Heating Fuel at Vitavik Unit G – shared 50/50 with Public Safety</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Copier Maintenance contract</li> </ul>		
<b>Total Finance Department Budget</b>		<b>\$1,547,940</b>

**Remarks:**

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## Legal

**1000 XXXX 10 15 0000 0**

<b>Legal</b>	<b>7020</b>	<b>\$100,000</b>
<ul style="list-style-type: none"><li>• General Legal Support.</li><li>• Current legal firm is with Munson, Cacciola &amp; Severen LLP</li></ul>		
<b>Total Legal Budget</b>		<b>\$100,000</b>

**Remarks:**

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## Insurance

1000 XXXX 10 16 0000 0

Overview		
<ul style="list-style-type: none"> <li>Our insurance carrier will be Alaska Public Risk Alliance (APRA) which is a blend of our previous insurer Alaska Public Entity Insurance (APEI) and Alaska Municipal League Joint Insurance Association (AMLJIA). We are part of an insurance pool. Many cities and school pool their resources to provide for insurance coverage. APRA are the administrators of the pool. Typically, in a pool, the cities' fees cover any claim up to a cap where umbrella coverage kicks in. The umbrella coverage covers catastrophic events.</li> <li>The categories below do not represent the total billed by APRA. There are other insurance costs such as workers' compensation, Police Professional Liability and Wharfingers that are directly coded to the departmental budgets.</li> <li>The insurance broker used is HUB International Northwest LLC</li> </ul>		
<b>General Liability</b>	<b>7110</b>	<b>\$130,000</b>
<ul style="list-style-type: none"> <li>Anticipated insurance coverage</li> </ul>		
<b>Property</b>	<b>7112</b>	<b>\$200,000</b>
<ul style="list-style-type: none"> <li>Anticipated insurance coverage</li> </ul>		
<b>Automobile</b>	<b>7114</b>	<b>\$40,000</b>
<b>Claims Deductibles</b>	<b>7120</b>	<b>\$5,000</b>
<b>Total Insurance Budget</b>		<b>\$375,000</b>
<b>Remarks:</b>		
<ul style="list-style-type: none"> <li>Evaluation of assets is done for vehicles and will be mobile equipment next, this is expected to change the initial premiums assessed.</li> </ul>		

## Planning

1000 XXXX 10 18 0000 0

REVENUE		
<b>Land Use Permits</b>	<b>4140</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Fees for processing Land User Permits – need to evaluate</li> </ul>		
<b>Grant Revenue</b>	<b>4600</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Will apply for BBNC, BBNA or BBEDC for travel &amp; training reimbursement</li> </ul>		
<b>Document Copies</b>	<b>4705</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Copies of maps and documents from planner</li> <li>New copier has been ordered and expected to arrive FY25</li> </ul>		
<b>Platting and Mapping</b>	<b>4740</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Fees for platting and mapping</li> </ul>		
<b>Total Revenue</b>		<b>\$4,500</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$131,300</b>
<ul style="list-style-type: none"> <li>Planner (Level XI) 1 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$62,200</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$8,300</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$130,200</b>
<ul style="list-style-type: none"> <li>\$1,200 ArcGIS (ESRI) – Annual.</li> <li>\$15,000 Alaska Map Company – Annual.</li> <li>\$5,000 Coastal Erosion Annual Survey – annual.</li> <li>\$5,000 as needed for project and land use surveys.</li> <li>\$60,000 Agnew:Beck comprehensive plan for COD.</li> <li>\$9,000 Commercial Appraisal of Buildings and Lands for leases - one-time.</li> <li>\$30,000 re-platting of Dock parcels &amp; eliminating public right ways - one-time.</li> <li>\$5,000 unfinished land swap at dock - one-time.</li> <li>CRW Engineering Group, Inc has been used for several projects throughout the City of Dillingham.</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Advertising needed for projects.</li> </ul>		
<b>Memberships</b>	<b>7135</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at the time</li> </ul>		

**1000 XXXX 10 18 0000 0**

<b>Travel</b>	<b>7150</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Alaska Chapter, American Planning Association Conference in Anchorage</li> <li>PMI Conference</li> <li>Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>AK APA Conference</li> <li>Both will be required to earn CEUs towards AICP (American Institute of Certified Planners) certifications.</li> <li>Will apply for BBNC, BBNA or BBEDC for reimbursement</li> </ul>		
<b>Recording Fees</b>	<b>7195</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>This expense is for documents that the City needs to record, including agreements, easements, street name changes, plats, etc.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Typical Office Supplies.</li> </ul>		
<b>Total Planning Department</b>		<b>\$336,000</b>

**Remarks:**

- Need a hazard mitigation plan FY28
- Comprehensive plan is to be 5-10 years; however, evaluation of past plans needs to be conducted first.
- Need to address cemetery development of Evergreen and Olsonville - Cemetery documentation improvements (Evaluating need to determine when work will be done,)

## Foreclosure Costs

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REVENUE		
Foreclosed Property Sales	<b>4049</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Revenue generated from the sale of foreclosed properties will pay the unpaid taxes first then offset attorney fees, advertisement and any other fees incurred. Action 3DI-24-00061 CI filed 07/10/2024</li> </ul>		
<b>Total Revenue</b>		<b>\$30,000</b>
EXPENSES		
Legal	<b>7020</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>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.</li> </ul>		
Foreclosure	<b>7199</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>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.</li> </ul>		
<b>Total Foreclosure Expenses</b>		<b>\$20,000</b>

**Remarks:**

- Council action will be needed to determine course of action for all properties on the foreclosure.



## IT

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<b>Contractual/Professional</b>	<b>7060</b>	<b>\$4,200</b>
<ul style="list-style-type: none"> <li>Municode \$4,200</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>Addition of cyber security plans with APEI</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Cell Phones and landline phones and supplies</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Telephone charges for all general fund departments \$41,300.</li> <li>IPad charges for Council \$3,700</li> <li>Telephone charges for Jail Corrections (project 1124) \$5,000.</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$20,300</b>
<ul style="list-style-type: none"> <li>Internet charges for all general fund departments \$18,000.</li> <li>Internet charges for Jail Corrections (project# 1124) \$2,300.</li> </ul>		
<b>Computer Hardware</b>	<b>7910</b>	<b>\$60,000</b>
<ul style="list-style-type: none"> <li>Operational IT components and computer upgrades - \$39,200.</li> <li>Public Safety need computers replaced deferred from FY23 – High Priority \$20,000</li> </ul>		
<b>Computer Software</b>	<b>7920</b>	<b>\$75,000</b>
<ul style="list-style-type: none"> <li>Finance - AccuFund \$10,000</li> <li>Questica – 20,500</li> <li>Planning - \$1,500</li> <li>GIS \$406 Annual</li> <li>MARS \$7,600</li> <li>Backup with LMJ – \$11,280 per year</li> <li>FileMaker Pro (Clariss) - \$ prepaid</li> <li>Google Storage \$47.76 (\$1.99 per month for planner and CM) Needs to be closed and moved to SharePoint</li> <li>APSIN Public Safety \$710</li> <li>Adobe \$1,000 through LMJ</li> <li>Fingerprint software \$5,000</li> <li>TecPro NAS repair - \$1,100</li> <li>Archive Social - \$4,188</li> <li>Lucid Art Diagramming Software - \$120</li> <li>CMT Advantage - \$2,400</li> </ul>		

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<b>Computer Support</b>	<b>7940</b>	<b>\$155,000</b>
<ul style="list-style-type: none"><li>• LMJ Services, Inc, contract - \$84,000.</li><li>• Computerworks NPS, Inc contract – \$9,825</li><li>• Computerworks NPS, Inc additional support - \$1,200</li><li>• JAA Synchronized Communications (VHF radios) – \$2,375</li><li>• eDocs contract – Laserfische-self hosted - \$6,900</li><li>• LMJ – Move domain to cloud \$21,000 – Deferred from FY24</li><li>• LMJ – Rebuild staff access directory - \$4,950</li><li>• Website design and support – Revize \$10,725 yr 1, \$2,100 yr 2-5</li></ul>		
<b>Total IT Fund</b>		<b>\$372,500</b>

**Remarks:**

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## Public Safety Administration

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REVENUE		
<b>Rent</b>	<b>4212</b>	<b>\$21,600</b>
<ul style="list-style-type: none"> <li>Rents collected from all public safety rotational employees (moved from patrol budget in previous FY)</li> </ul>		
<b>Court Deposits</b>	<b>4723</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Fines paid to the court from citations issued by police paid by SOA</li> </ul>		
<b>Total PS Administration Revenue</b>		<b>\$26,600</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$137,400</b>
<ul style="list-style-type: none"> <li>75% Police Chief salary - (25% charged to Corrections).</li> <li>50% DMV/Admin position (Level VIIB) (50% DMV)</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$700</b>
<ul style="list-style-type: none"> <li>5.5 hours DMV/Admin position (Level VIIB)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$100,700</b>
<ul style="list-style-type: none"> <li>75% of Fringe Benefits for Chief of Police.</li> <li>50% DMV/Admin position (Level VIIB) (50% DMV)</li> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$8,800</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$35,000</b>
<ul style="list-style-type: none"> <li>Public Safety – support for department development</li> <li>Audit of the evidence room \$12,000 per year</li> <li>Media support to develop online presence. Approximately \$11,000</li> <li>Records Retention Support restructuring (\$10,000)</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>50% General Liability insurance premium - (50% to Corrections).</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>For membership in professional organizations and APSC certifications, IACP membership notary certifications, etc.</li> </ul>		

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<b>Travel</b>	<b>7150</b>	<b>\$13,800</b>
<ul style="list-style-type: none"> <li>Chief Hybrid Schedule travel (once per month plus four and for training) 16*400=\$7,700</li> <li>FBI LEEDA Executive Leadership Training Part 2 (09/2024 Soldotna) \$2,900</li> <li>FBI LEEDA Executive Conference (Anchorage 3-5 nights) \$2,900</li> <li>IAWP (International Association of Women Police) Conference or Chief's Conference. \$3,200</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$5,500</b>
<ul style="list-style-type: none"> <li>Continuation training in Soldotna</li> <li>Out of state conference in the fall</li> <li>Training in September and December in Anchorage (Executive Development)</li> <li>Will seek scholarship assistance</li> </ul>		
<b>Court Processing</b>	<b>7198</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Used to reimburse court for processing/collecting citations. Also, to pay APSC for training surcharge on citations.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$1,250</b>
<ul style="list-style-type: none"> <li>Typical office supplies, toner cartridges, computer supplies</li> <li>Used for all DDPS divisions</li> </ul>		
<b>Postage</b>	<b>7315</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Postage and freight all DDPS divisions.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Replacement of uniforms and other police gear.</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Equipment for office use</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Equipment for Chief</li> </ul>		
<b>Rent</b>	<b>7705</b>	<b>\$32,400</b>
<ul style="list-style-type: none"> <li>Vitavik Apt Unit C for rotational officers (moved from Patrol budget)</li> <li>Vitavik Apt Unit G for female rotational (50/50 with Finance)</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$17,500</b>
<ul style="list-style-type: none"> <li>50% of electric cost for the entire department (to be split with corrections).</li> <li>Vitavik Apt C electricity</li> <li>Vitavik Apt Unit G (50/50 with Finance)</li> </ul>		

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<b>Heating Fuel</b>	<b>7730</b>	<b>\$31,500</b>
<ul style="list-style-type: none"> <li>• 50% of heating fuel for entire building (to be split with corrections).</li> <li>• Vitavik Apt heating fuel</li> <li>• Vitavik Apt Unit G (50/50 with Finance)</li> </ul>		
<b>Water &amp; Sewer</b>	<b>7740</b>	<b>\$4,700</b>
<ul style="list-style-type: none"> <li>• 50% of water/sewer expense (to be split with corrections).</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$2,300</b>
<ul style="list-style-type: none"> <li>• 50% of DDPS refuse costs (to be split with corrections). \$192 per month</li> </ul>		
<b>Computer Software</b>	<b>7920</b>	<b>\$18,800</b>
<ul style="list-style-type: none"> <li>• Replacement of ARMS (records management software) if not purchased in FY25 will require start up of 13K one time fee &amp; 5,800 annual costs. Year 2 \$5,974, Year 3 \$6,153.22, Year 4 \$6,337.82, Year 5 \$6,527.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Cannon Contract Public Safety (old Admin) (\$1000)</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Inspections for sprinkler system in building</li> </ul>		
<b>Total PS Admin Expenses</b>		<b>448,850</b>

Remarks:
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## Public Safety Dispatch

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REVENUE		
<b>Reports to Public</b>	<b>4722</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>\$20 paid per police report</li> </ul>		
<b>E911% from Revenue</b>	<b>4991</b>	<b>\$67,000</b>
<ul style="list-style-type: none"> <li>10% of dispatch expenses allowed from E911 Fund per Alaska Statute 29.35.131.911</li> </ul>		
<b>Total Dispatch Revenue</b>		<b>\$67,500</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$453,600</b>
<ul style="list-style-type: none"> <li>Dispatch supervisor (Level VIII C) (1 FTE)</li> <li>Dispatch supervisor in training (Level VIII C) (1 FTE)</li> <li>Dispatchers (Level VII B) (4.25 FTE)</li> <li>[Goal of 5 FT dispatchers &amp; .25 FTE on-call]</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$44,300</b>
<ul style="list-style-type: none"> <li>Overtime expenses needed for 24/7 coverage for holidays, vacations, sick days, and potential vacant positions. (775 hours for year)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$302,100</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$30,400</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Unemployment for prior employees</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Most training is now web/zoom based</li> <li>Training for Dispatch supervisor</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Most training is now web/zoom based</li> </ul>		
<b>Supplies</b>	<b>7300</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Dispatch office supplies</li> </ul>		

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<b>Uniforms</b>	<b>7340</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Uniform shirts dispatchers – replacement and new hires</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Furniture &amp; office equipment</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Equipment being evaluated</li> </ul>		
<b>Satellite Phone</b>	<b>7711</b>	<b>\$700</b>
<ul style="list-style-type: none"> <li>Reinstating satellite phone due to our remote needs</li> </ul>		
<b>Total Dispatch Expenses</b>		<b>\$842,050</b>

<b>Remarks:</b>
<ul style="list-style-type: none"> <li></li> </ul>

## Public Safety Patrol

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REVENUE		
<b>Apartment Rent</b>	<b>4212</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Receipt of rent from rotational officers moved to PS Admin</li> </ul>		
<b>Grant</b>	<b>4620</b>	<b>\$13,000</b>
<ul style="list-style-type: none"> <li>Reimbursement for employee going to basic academy.</li> </ul>		
<b>Contract Revenues</b>	<b>4650</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>Contract with DOT to provide TSA support.</li> </ul>		
<b>Fines &amp; Fees</b>	<b>4765</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Citations</li> <li>Impound fees</li> </ul>		
<b>Total Patrol Revenue</b>		<b>\$35,000</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$740,000</b>
<ul style="list-style-type: none"> <li>Patrol Sergeant – (Level X B) 2 FTE</li> <li>Patrol Officers residential hire - (Level VIII B) 2 FTE</li> <li>Patrol Officers (Rotational) - (Level VIII B) 4 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$79,000</b>
<ul style="list-style-type: none"> <li>Overtime for all 7.785 police officers. Overtime used to cover 24/7 for holidays, sick time, vacations, staffing vacancies, court, and police emergencies. (1,705 hours)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$557,100</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$52,000</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$16,500</b>
<ul style="list-style-type: none"> <li>Medical/psychological screening for new officers. Will include polygraphs and psychological evaluations. (11 * \$1,500)</li> </ul>		
<b>Recruiting – Bonus</b>	<b>6621</b>	<b>\$7,500</b>
<ul style="list-style-type: none"> <li>(3) \$2,500 bonus at 1 year anniversary to existing contracts.</li> </ul>		



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<b>Contractual/Professional</b>	<b>7060</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Towing expenses and other minor contract expenses.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Airfare/travel costs for officers to Sitka academy (and re-cert) -\$1,000 x 3</li> <li>Airfare costs for rotational officers</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Cost of basic academy \$15,000 (x1)</li> <li>Cost of re-cert academy \$3,000 (x3).</li> <li>Bring someone to Dillingham to conduct on-site training. (not in current budget)</li> <li>APSC may reimburse costs depending upon funding available - not guaranteed or even likely. (see grant revenue)</li> <li>Firearms instructor (\$2,700 includes lodging and food in Sitka in the fall)</li> <li>Data Master instructor training (no fee for training)</li> <li>BBEDC funds may be used – but are not guaranteed.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Patrol office supplies</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Patrol supplies (items that are a one time use, example PBT mouth piece for data master)</li> </ul>		
<b>Food Items</b>	<b>7320</b>	<b>\$400</b>
<ul style="list-style-type: none"> <li>Food items for patrol meetings</li> </ul>		
<b>Household Supplies</b>	<b>7325</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Supplies for the apartment.</li> </ul>		
<b>Promotional Supplies</b>	<b>7335</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>For toy badges, candy for Halloween and parades, and other giveaways to children and community.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Replacement uniforms/leather gear for all officers.</li> </ul>		
<b>Books</b>	<b>7510</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Statute books.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Evidence and investigative supplies, Taser, cartridges, batteries, and holsters, PBTs, Audio recorders, Cameras, Statue books, ammunition</li> <li>Essentially any tools or equipment needed to operate</li> <li>Need new tasers</li> </ul>		

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<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Safety equipment for patrol officer</li> </ul>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$0.00</b>
<ul style="list-style-type: none"> <li>See equipment replacement</li> </ul>		
<b>Vehicle Lease</b>	<b>7630</b>	<b>\$9,750</b>
<ul style="list-style-type: none"> <li>2021 lease payments for 1 patrol cars (final payment FY26)- \$9,749.44</li> </ul>		
<b>Rent</b>	<b>7705</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Vitavik Apt Unit C for rotational officers moved to PS Admin</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Vitavik Apt electricity moved to PS Admin</li> </ul>		
<b>Heating</b>	<b>7730</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Vitavik Apt heating fuel moved to PS Admin</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Radar/Lidar certifications, PBT calibrations, weapons repair and maintenance supplies, fire extinguishers, etc.</li> </ul>		
<b>Total Patrol Expenses</b>		<b>\$1,566,000</b>

**Remarks:**

- Taser upgrade is needed. Expecting a minimum cost of \$45,000 (each taser has data storage to record usage). Possible use of Asset Forfeiture funds to share expense.

## Public Safety Corrections

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REVENUE		
<b>Contract Revenue</b>	<b>4650</b>	<b>\$670,000</b>
<ul style="list-style-type: none"> <li>Jail Contract paid by SOA -\$650,000</li> <li>Arraignment hearing support paid by SOA -\$20,000</li> </ul>		
<b>Commissary Revenue</b>	<b>4720</b>	<b>2,500</b>
<ul style="list-style-type: none"> <li>Sale of snack items to inmates</li> </ul>		
<b>Fingerprints</b>	<b>4721</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Provide fingerprints to public upon request</li> </ul>		
<b>Title 47 User Fees</b>	<b>4725</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>\$235 fee collected from persons placed under protective custody</li> </ul>		
<b>Total Corrections Revenue</b>		<b>\$680,000</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$349,700</b>
<ul style="list-style-type: none"> <li>Corrections Sergeant (VIII C) 2 FTE</li> <li>Corrections Officers (VII B) 2 FTE</li> <li>25% of Police Chief – (Level XI) (shared with Public Safety Admin)</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$44,200</b>
<ul style="list-style-type: none"> <li>Overtime used to cover 24/7 for holidays, sick time, vacations, staffing vacancies and emergencies.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$148,500</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$30,400</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Payment of unemployment for previous employees.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Medical screening for new employees</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$20,645</b>
<ul style="list-style-type: none"> <li>50% of insurance costs for the Dept. of Public Safety other ½ with Admin.</li> </ul>		

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<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>To be used for APSC certification costs. \$50 each.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$34,000</b>
<ul style="list-style-type: none"> <li>Cost to send 2 officers sent to the Corrections Academy \$7,000</li> <li>New APSC rules are that we are responsible for 3 weeks lodging/rental car</li> <li>Rotational Officers travel - \$27,000</li> <li>BBEDC funds may be used – but are not guaranteed</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Cost to bring someone in for on-site training</li> </ul>		
<b>Commissary Supplies</b>	<b>7305</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>To supply inmates of the Dillingham Corrections Center a wide variety of supplement food at a minimum cost.</li> <li>Money earned is reflected as revenue above</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$7,500</b>
<ul style="list-style-type: none"> <li>Cleaning supplies for jail, inmate hygiene supplies, inmate Toiletries, First Aid supplies.</li> <li>Other unforeseen items that may be needed through-out the fiscal year.</li> </ul>		
<b>Food Items</b>	<b>7320</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Food for inmates.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Replacement uniforms for 5 employees, or new employees</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Inmate Clothing, inmate bedding, and other unforeseen equipment replacement (PBTs, etc.) that will be needed for the fiscal year.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$14,900</b>
<ul style="list-style-type: none"> <li>50% of electric cost for DDPS (to be split with Admin).</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$19,000</b>
<ul style="list-style-type: none"> <li>50% of heating fuel for DDPS (to be split with Admin).</li> </ul>		
<b>Water &amp; Sewer</b>	<b>7740</b>	<b>\$4,600</b>
<ul style="list-style-type: none"> <li>50% of water/sewer for DDPS (to be split with Admin).</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$2,300</b>
<ul style="list-style-type: none"> <li>50% of refuse for DDPS (to be split with Admin). \$192 per month</li> </ul>		

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<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Other unforeseen equipment maintenance that may be needed – computers, finger print equipment etc.</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>50% cost of required inspections for boiler, fire suppression, air handler, kitchen, etc.</li> <li>Food Handling</li> </ul>		
<b>Total Corrections Expenses</b>		<b>\$780,945</b>

**Remarks:**

- [Need a 5<sup>th</sup> officer to maintain ability to manage turnover and prevent closures]
- Return Corrections Officers (VII B) 1 FTE
- Add Corrections Officer 1 FTE

## Public Safety DMV

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REVENUE		
<b>DMV Commission</b>	<b>4726</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>Commission on sale of vehicle registration. A decline has been seen over FY25 and is expected in FY26.</li> </ul>		
<b>Total Corrections Revenue</b>		<b>\$20,000</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$45,000</b>
<ul style="list-style-type: none"> <li>Salary for (1/2) DMV agent. (shared with Public Safety Admin budget)</li> <li>DMV Assistant paid by BBEDC</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$700</b>
<ul style="list-style-type: none"> <li>Overtime for DMV agent up to 26 hours.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$42,600</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$100</b>
<ul style="list-style-type: none"> <li>Yearly DOA compliance:               <ul style="list-style-type: none"> <li>Application Fee: \$25.00.</li> <li>Examiner Fee: \$5.00.</li> </ul> </li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>Typical office supplies.</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Necessary office equipment</li> </ul>		
<b>Total DMV Expenses</b>		<b>\$92,150</b>

**Remarks:**

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## Public Safety Animal Control

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REVENUE		
<b>Animal Licenses</b>	<b>4130</b>	<b>1,600</b>
<ul style="list-style-type: none"> <li>Sale of Animal License permits.</li> </ul>		
<b>Donations</b>	<b>4760</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Unsolicited donations</li> </ul>		
<b>Total ACO Revenue</b>		<b>\$2,100</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$35,400</b>
<ul style="list-style-type: none"> <li>Salary for Animal Control Specialist. (Level VII B) .5 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$2,400</b>
<ul style="list-style-type: none"> <li>Overtime expenses for unavoidable incidents and animal care.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$11,900</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$4,300</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Memberships</b>	<b>7135</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Membership in National Animal Care &amp; Control Association (NAACA) - \$100.</li> <li>Alaska euthanasia license - \$150.</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>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 litter and euthanasia supplies.</li> </ul>		
<b>Postage &amp; Freight</b>	<b>7315</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Shipping of animals to Anchorage for adoption and care.</li> </ul>		

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<b>Animal Food</b>	<b>7320</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>• Large numbers of dogs have been in shelter and donated dog food has been used up.</li> <li>• Adult Dry Dog Food \$46.99 per 30 lb. bag x 5 bags = \$234.95.</li> <li>• Puppy Dry Dog Food \$41.79 per 30 lb. bag x 3 bags = \$125.37.</li> <li>• Adult small bite Dry Dog Food \$46.54 per 30 lb. bag x 3 bags = \$139.62.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• New and replacement uniform articles.</li> </ul>		
<b>Gas, Oil, and Grease</b>	<b>7385</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>• Purchase of fuel to run incinerator.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Live traps replacement.</li> <li>• Enclosure setup replaced.</li> <li>• Other needed equipment as required.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>• 25% of estimated annual cost of electricity for the building that ACO shares with Harbor.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$4,500</b>
<ul style="list-style-type: none"> <li>• 25% Fuel budgeted way under actual costs last FY. This is a realistic cost.</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>• 25% of estimated annual cost of water/sewer for the building that ACO shares with Harbor.</li> </ul>		
<b>Total Animal Control Expenses</b>		<b>\$73,600</b>

**Remarks:**

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## Public Safety K-9

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REVENUE		
None	4xxx	\$0
<ul style="list-style-type: none"> <li>.</li> </ul>		
Total K-9 Revenue		\$0
EXPENSES		
Training	7155	\$1,000
<ul style="list-style-type: none"> <li>Yearly National Certification (includes annual training)</li> </ul>		
Supplies	7310	\$500
<ul style="list-style-type: none"> <li>Supplies as needed</li> </ul>		
Minor Tools & Equipment	7610	\$500
<ul style="list-style-type: none"> <li>Needed equipment</li> </ul>		
Total DMV Expenses		\$2,000

**Remarks:**

- Most costs for a K-9 unit is covered by the K-9 program.

## Fire Department

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REVENUE		
<b>Ambulance Fees</b>	<b>4730</b>	<b>\$60,000</b>
<ul style="list-style-type: none"> <li>Billed by Third party and received monthly</li> <li>Retain cost for System Design Fees</li> <li>Rest is transferred to Ambulance Replacement Fund</li> </ul>		
<b>Donations/Contributions</b>	<b>4760</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Donations to the fire department</li> </ul>		
<b>Total Fire Dept Revenue</b>		<b>\$64,000</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$200,100</b>
<ul style="list-style-type: none"> <li>Full-time Fire Department Coordinator (Level IX) 1 FTE</li> <li>Full-time EMS Prevention Officer (Level VIII) 1 FTE</li> <li>Temporary Full-Time Seasonal EMT (Level VII A) 1 at .307 FTE</li> <li>Temporary Full-Time In-Region EMT shared with BBEDC (Level VII A) at .462 FTE. BBEDC covers 85% of Wages, City covers 15% of wages and OT.</li> <li>Temporary Ambulance Driver (Level VI A) .307 FTE BBEDC covers 85% of Wages, City covers 15% of wages and OT.</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$21,300</b>
<ul style="list-style-type: none"> <li>Used for Seasonal EMT of 768 hours. Low volunteer turnout expected.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$144,700</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6230</b>	<b>\$11,200</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>This line item is for the costs related to background checks and other employment screening tests necessary for hiring individuals.</li> </ul>		
<b>Contractual Professional</b>	<b>7060</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>E-Dispatch (Penguin) annual contract fee (\$1,200 annual)</li> <li>Crew App - \$29.99 (12 months = \$360)</li> </ul>		

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<b>Ambulance Billing</b>	<b>7070</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Contract with Systems Designs. Estimated 14% of ambulance fees will cover a portion of the contract. Effective 01/01/2025 increase of \$.50 to \$26.50 per billing.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Estimate based upon prior fiscal year amount.</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>International Association of Fire Chiefs (IAFC) dues - \$145.</li> <li>Alaska Fire Chiefs Association dues - \$100.</li> <li>National Fire Protection Association (NFPA) - \$175.</li> <li>Medicaid Fee (\$688)</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$12,000</b>
<ul style="list-style-type: none"> <li>Fire training (bringing in a trainer if possible)</li> <li>Fire Conferences</li> <li>Firefighter exchange program</li> <li>EMS symposium</li> <li>EMS Certifications</li> <li>Scholarships will be applied for if applicable.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$8,000</b>
<p>Due to the depletion of the volunteer department need to train new EMTs and ETTs</p> <ul style="list-style-type: none"> <li>Training EMS Symposium, fire conference, Hazwoper, ETT, EMT certifications.</li> <li>Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Various office supplies.</li> </ul>		
<b>Postage</b>	<b>7315</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>PO Box 1049 rent.</li> </ul>		
<b>Emergency Response</b>	<b>7331</b>	<b>\$11,000</b>
<ul style="list-style-type: none"> <li>Project #1191 EMS supplies \$8,000</li> <li>Project #1192 Fire supplies \$3,000</li> </ul>		
<b>Personal Protective Gear</b>	<b>7340</b>	<b>\$9,000</b>
<ul style="list-style-type: none"> <li>4 sets of structural firefighting gear @ 3,000 a person – replacing all gear in rotation.</li> </ul>		

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<b>Public Education</b>	<b>7565</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Increase prevention awareness through public meeting, school system, special events and requests from entities in the community for training.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$14,000</b>
<ul style="list-style-type: none"> <li>• Office Equipment</li> <li>• Project #1191 EMS \$6,000 (medical props, dummies, medical training modules, update zoll equipment)</li> <li>• Project #1192 Fire \$8,000 (replace fire nozzles)</li> </ul>		
<b>Fire Equip. Replacement</b>	<b>7625</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• SCBA bottles - 5 to replace each year. \$6,000</li> <li>• SCBA Packs – 10 replaced FY24-25 (will last 15 years)</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$9,000</b>
<ul style="list-style-type: none"> <li>• Downtown, Lake Road.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$40,000</b>
<ul style="list-style-type: none"> <li>• Heat Downtown, Lake Road.</li> </ul>		
<b>Water &amp; Sewer</b>	<b>7740</b>	<b>\$9,500</b>
<ul style="list-style-type: none"> <li>• Downtown Station.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>• Downtown Station.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• General Equipment Maintenance.</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$40,000</b>
<ul style="list-style-type: none"> <li>• Recertify EMS equipment and fire extinguishers – air test, bio med annual. SCOT packs tested and fit testing of masks. Air Fill station tested.</li> </ul>		
<b>Sample Testing</b>	<b>8220</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>• Quarterly air sampling of the SCBA air compressor.</li> </ul>		
<b>Member Recognition</b>	<b>8330</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Member Jackets and recognition certificates/plaques; BBQs and Banquets. Monthly trainings.</li> </ul>		
<b>Total Fire Department</b>		<b>\$561,800</b>

**Remarks:**

- Return Temporary Full-Time Seasonal EMT (Level VII A) 3 at .307 FTE
  - Changed revenue of system design to cover cost of system design fees before transferring to Ambulance reserve.
  - F&B Committee would like department to seek grant funding for the SCBA Packs.
  - Travel and Training costs will increase due to no certified instructors in Dillingham and will require bringing them to Dillingham. Increase in volunteers that require training.
  - Creation of EMS and Fire project numbers to track area costs.
  - EMS supplies increase due to cost of supplies. Minor Tools & Equipment increase due to outdated and non-working equipment such as replacement lights, on scene lighting, CBA masks upgrades.
  - Personal protective gear at this rate will take 5 years to replace.

**Future Needs**

- Replacement of SCOT packs breathing apparatus \$100,000 in FY2025

## Volunteer Fire Donation

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<b>Member Recognition</b>	<b>8330</b>	<b>\$10,000</b>
<ul style="list-style-type: none"><li>Funds transferred to city checking account FY20 in the amount of \$34,144 when the volunteer fire department checking account was closed.</li><li>Balance as of 05/23/2023 \$33,117.23</li></ul>		
<b>Total Volunteer Fire Department</b>		<b>\$10,000</b>

**Remarks:**

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## PW Administration

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<b>Salaries</b>	<b>6000</b>	<b>\$268,100</b>
<ul style="list-style-type: none"> <li>PW Director – (Level XI) 1 FTE</li> <li>PW Office Assistant – (Level VI A) 1 FTE</li> <li>PW Foreman – (Level IX) 1 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$15,300</b>
<ul style="list-style-type: none"> <li>Used by PW Foreman and PW Admin</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$189,100</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$18,000</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Background check for Public Works Foreman airport badge. \$50</li> <li>\$150 drug screening.</li> </ul>		
<b>Recruiting Bonus</b>	<b>6610</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Not needed</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>No consultant is needed at this time.</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Will look for a membership for PW Directors</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$5,500</b>
<ul style="list-style-type: none"> <li>Travel for admin to Anchorage two trip</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Training to assist with PW Administration</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>General office supplies (shared with other subdepartments)</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Uniform for PW Admin Staff</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$1,600</b>
<ul style="list-style-type: none"> <li>Task Chairs</li> <li>Improving office equipment</li> </ul>		

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<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Safety Equipment for PW Admin staff and items that are for general PW.</li> <li>AED (3 throughout PW Building)</li> </ul>		
<b>Rent/Leased Equipment</b>	<b>7630</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at this time.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>No budget needed</li> </ul>		
<b>Total PW Admin Budget</b>		<b>\$504,400</b>

**Remarks:**

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## PW Building & Grounds

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<b>Salaries</b>	<b>6000</b>	<b>\$270,300</b>
<ul style="list-style-type: none"> <li>B&amp;G Foreman – (Level XI) 1 FTE</li> <li>B&amp;G Assistant – (Level VI) 3 FTE</li> <li>Rover – (Level VII) .033 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$12,500</b>
<ul style="list-style-type: none"> <li>Building checks in winter on weekends and emergency projects</li> <li>330 hours overtime</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$209,100</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$17,200</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>\$150 drug screening. (2 tests)</li> </ul>		
<b>Contract Labor</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at this time</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Employee travel for training</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Refrigerant, confined spaces, electrical, fire suppression and boiler classes in the local area.</li> <li>Scholarships will be applied for to defray costs.</li> <li>Online courses</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Zone valves, nozzles, fuel filters, bulbs.</li> <li>Lock parts.</li> <li>Increase stock on hand (going to a system of having more supplies shelf ready to reduce delays and downtime of buildings)</li> <li>Deferred from FY25</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Basic uniforms for job.</li> </ul>		

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<b>Used Oil Management</b>	<b>7386</b>	<b>\$22,000</b>
<ul style="list-style-type: none"> <li>Need an entire system upgrade to clean out oil and anti-freeze. Need to revamp containers and process. (Moved from Shop Budget)</li> <li>Deferred from FY25</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>An assessment of existing tools needs to be completed and then specific orders can made.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Goggles, dust masks, gloves, ladders, harnesses, kneepads, etc.</li> </ul>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>Department is lacking in current major equipment.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$29,400</b>
<ul style="list-style-type: none"> <li>City Hall and Quonset hut.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$60,000</b>
<ul style="list-style-type: none"> <li>City hall and Quonset hut.</li> <li>Work to be done on City Hall Boilers to improve heating efficiency. (Expect 30% reduction when system is working correctly.)</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>City Hall.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>City Hall dumpster 384*12 (+1 add'l)</li> <li>B&amp;G is taking out trash to landfill (removing project# used in prior years) \$3,000</li> <li>Records retention burning</li> </ul>		
<b>Janitorial</b>	<b>7780</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Janitorial services for all buildings funded by the General Fund</li> <li>Project numbers used 1120 PS Admin, 1124 Corrections, 1141 Library</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$200,000</b>
<ul style="list-style-type: none"> <li>Budget includes estimated general repairs and supplies to all buildings owned by the City which are funded through the General Fund.</li> <li>Signs for various City facilities</li> <li>Buildings include; City Hall, Public Safety, Public Works, Library, Fire Department (downtown, lake road, old harbor office)</li> <li>Include replacement of locks throughout city buildings deferred from FY25 due to need to replace doors. (Survey discovered that 60% of the doors are in poor condition – need to put locks on good doors)</li> </ul>		
<b>Total Buildings &amp; Grounds Budget</b>		<b>\$986,800</b>

**Remarks:**

- Want to return \$200,000 to the Maintenance Budget when possible

## PW Shop

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<b>Salaries</b>	<b>6000</b>	<b>\$144,800</b>
<ul style="list-style-type: none"> <li>Heavy Equipment Mechanic (Level VIII A) 1 FTE</li> <li>Fleet Mechanic (Level VII A) 1 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$8,200</b>
<ul style="list-style-type: none"> <li>Responding to equipment needs after hours and weekends.</li> <li>200 hours overtime</li> </ul>		
<b>Contra Wages</b>	<b>6099</b>	<b>\$-130,000</b>
<ul style="list-style-type: none"> <li>Credits shop salaries for work done on specific vehicles/equipment for special revenue funds Dock, Water/Wastewater &amp; Landfill.</li> <li>Each fund is charged in their maintenance accounts for the work performed by the shop mechanics.</li> <li>70% of Mechanic time (including Fringe)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$91,100</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$9,700</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Unemployment costs for prior employees</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Background checks and drug tests. (2)</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Nuts, bolts, welding rods, and metal.</li> <li>Misc Rags, Cleaners and gloves.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Basic coveralls for job.</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$100,000</b>
<ul style="list-style-type: none"> <li>Purchase oxygen, acetylene, CO2, argon gases; equipment fuel &amp; gasoline for fleet – (\$60,000 for gasoline and diesel).</li> <li>Gas, oil &amp; grease for all vehicles funded by the General Fund to be reflected in this line item and distributed by project numbers.</li> <li>Will be impacted by deferred maintenance.</li> </ul>		

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<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>Evaluation needs to be finished.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Steel toed boots, goggles, welding helmets and respirators.</li> </ul>		
<b>Major Equipment</b>	<b>7720</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Evaluation needs to be finished</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$100,000</b>
<ul style="list-style-type: none"> <li>Tires, lights, and transmission rebuild.</li> <li>Vehicle Repairs for all vehicles fund by the General Fund reflected here.</li> <li>Will do a lot of deferred repairs.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$216,000</b>
<ul style="list-style-type: none"> <li>Equipment repair for all general fund equipment \$100,000</li> <li>Annual certification for pump road worthiness NFP standard. \$16,000</li> <li>Street Equipment Maintenance (\$100,000 1000 8120 30 32 1133 0)</li> </ul>		
<b>Damages/Repair</b>	<b>8131</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>To non-city property.</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Overhead crane inspection.</li> </ul>		
<b>Total Shop Budget</b>		<b>\$606,600</b>

**Remarks:**

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## PW Streets

1000 XXXX 30 33 0000 0

REVENUE		
<b>Equipment Rental</b>	<b>4840</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Rental revenue based on schedule</li> </ul>		
<b>Total Streets Revenue</b>		<b>\$2,000</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$203,500</b>
<ul style="list-style-type: none"> <li>Heavy Equipment Operator (Level VII A) 3 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$36,200</b>
<ul style="list-style-type: none"> <li>Clearing and sanding roads and sidewalks, snow storms &amp; holidays.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$126,500</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$15,100</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Drug screening \$150 ea. (2)</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>Emergency street repair.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$19,000</b>
<ul style="list-style-type: none"> <li>General liability insurance coverage.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>Travel estimate is based on:</li> <li>Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Grader training in Palmer</li> <li>Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$800</b>
<ul style="list-style-type: none"> <li>Log books for equipment, printer paper and ink.</li> </ul>		

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<b>Uniforms</b>	<b>7340</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Basic Uniforms for staff.</li> </ul>		
<b>Propane</b>	<b>7350</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Used for street repairs</li> </ul>		
<b>Street Signs</b>	<b>7380</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Sign requests &amp; to replace damaged.</li> <li>Break away sets</li> </ul>		
<b>Salt &amp; Calcium</b>	<b>7388</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>For mixing our winter sand and dust control on dirt roads, thaw frozen sewer lines.</li> <li></li> </ul>		
<b>Road Maintenance Repair Product</b>	<b>7390</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Guardrails</li> <li>Bike path repair.</li> <li>Cold patch</li> </ul>		
<b>Sand</b>	<b>7391</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>To be mixed with salt for winter use.</li> </ul>		
<b>Gravel</b>	<b>7395</b>	<b>\$100,000</b>
<ul style="list-style-type: none"> <li>Supply on hand for repair of roads and washed out culverts.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Cones.</li> <li>Barriers.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Vests, cold weather gear, Hard hats, Gloves, Boots.</li> <li>Had a lot to purchase to equip department increase by</li> </ul>		
<b>Major Tools &amp; Equip</b>	<b>7620</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Evaluation is ongoing to determine the needs of the City.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$27,000</b>
<ul style="list-style-type: none"> <li>Street light on bike path and around town.</li> </ul>		
<b>Total Streets Expenses</b>		<b>\$698,400</b>

**Remarks:**

- Need to report to F&B the cost of putting in a new streetlight. Community members have requested additional lighting.

# Library

1000 XXXX 40 41 0000 0

REVENUE		
<b>Donations/Contributions</b>	<b>4760</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Unsolicited donations.</li> <li>• Deposits refunds not requested.</li> </ul>		
<b>Fines/Fees</b>	<b>4765</b>	<b>\$1,800</b>
<ul style="list-style-type: none"> <li>• Fines and Fees for material returned late</li> </ul>		
<b>Mary Carlson Estate</b>	<b>4991</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>• Transfer from Mary Carlson Estate</li> </ul>		
<b>Total Library Revenue</b>		<b>\$6,300</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$106,000</b>
<ul style="list-style-type: none"> <li>• Librarian/Community Director (Level VIII) .5 FTE. (50/50 with Sr Center)</li> <li>• PT Assistant Librarian (Level VI A) .75 FTE</li> <li>• 1 PT Library Aides (Level II A) .5 FTE</li> </ul>		
<b>Overtime</b>	<b>6100</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• N/A at this time.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$42,200</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Health Insurance, Dental Insurance, Insurance (Life), PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$3,700</b>
<ul style="list-style-type: none"> <li>• 6.33% for all employees provided by the State.</li> </ul>		
<b>EMPLOYEE SCREENING</b>	<b>6250</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>• Cost of background checks for new employees \$20 per person and volunteers.</li> </ul>		
<b>Memberships</b>	<b>7135</b>	<b>\$225</b>
<ul style="list-style-type: none"> <li>• AKLA - \$100.</li> <li>• ALN - \$100.</li> <li>• Alaska Digital - \$2,000 (on-line resources) (paid by PLA Grant)</li> <li>• Baker &amp; Taylor - \$1,000 (on-line resources) (paid by PLA Grant).</li> <li>• FOL - \$25, etc.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$</b>
<ul style="list-style-type: none"> <li>• Transportation, lodging, food, registrations, etc. to attend annual Library conferences required in order to apply for grants, etc.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>• Unique to the library – ink, labels, sleeves, etc.</li> </ul>		

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<b>Supplies</b>	<b>7310</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Cleaning supplies not included for janitorial and DVD/Blu-ray disc cleaner supplies.</li> </ul>		
<b>Postage</b>	<b>7315</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Annual PO Box fee &amp; misc. postage needs \$188.00</li> </ul>		
<b>Books</b>	<b>7510</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Hardcover &amp; Paperback.</li> </ul>		
<b>Periodicals</b>	<b>7520</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Magazines &amp; Newspapers.</li> </ul>		
<b>Audio Visual</b>	<b>7530</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>DVDs, Blu-rays, &amp; Books on Tape.</li> </ul>		
<b>Collection Preservation</b>	<b>7540</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Materials &amp; supplies needed to maintain &amp; process Library collection.</li> </ul>		
<b>Summer Reading Program</b>	<b>7560</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>\$500 for food, etc. that can't be provided by grant.</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$1,700</b>
<ul style="list-style-type: none"> <li>\$500 AWE station upgrade components – Evaluation being done to see if we will continue service before purchasing.</li> <li>Miscellaneous needs.</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Refer to library grants.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Amount the same as previous year.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>Rate increase experienced last year</li> </ul>		
<b>Water &amp; Sewer</b>	<b>7740</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>City of Dillingham monthly utilities (\$161.88/month).</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>Dumpster shared with UAF-Bristol Bay Campus. \$45 per month plus 1</li> </ul>		
<b>Computer Software</b>	<b>7920</b>	<b>\$2,400</b>
<ul style="list-style-type: none"> <li>Alexandra \$2,000</li> <li>Deep Freeze \$241.50 per year starting 07/2023 5 year period.</li> </ul>		



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<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$3,020</b>
<ul style="list-style-type: none"><li>Annual copy machine umbrella contract</li></ul>		
<b>Total Library Expenses</b>		<b>\$184,195</b>

**Remarks:**

- Library advisory board is still meeting about a volunteer program.

## Grandma's House

1000 XXXX 45 46 0000 0

<b>Contractual/Professional</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>Facility Expense</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$42,900</b>
<ul style="list-style-type: none"> <li>Facility Expense</li> </ul>		
<b>Water/Wastewater</b>	<b>7740</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Level rate of \$775.92 per month</li> </ul>		
<b>Building &amp; Maintenance</b>	<b>790</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Improvements to apartment for Caretaker</li> <li>General Maintenance</li> </ul>		
<b>Total Grandma's House Budget</b>		<b>\$90,900</b>

<b>Comments</b>
<ul style="list-style-type: none"> <li>Resolution 2025-05 City of Dillingham acquisition of building.</li> </ul>

## DCSD

1000 7190 50 51 0000 0

<b>Contribution to DCSD</b>	<b>7190</b>	<b>\$1,700,000</b>
<ul style="list-style-type: none"> <li>The City of Dillingham's obligation to the Dillingham City School District is 2.65 mills of the property value. The 2023 estimated full and true assessed value of real and personal property is <u>\$235,640,087</u>. 2.65 mills of this figure would equal <u>\$624,446</u> for the year.</li> <li>In 2007 the City of Dillingham obligated 1/6<sup>th</sup> of the sales tax received from two years prior. If taxes are paid in at the budgeted rate, that income will be approximately <u>\$ 667,147</u>.</li> <li>The combination of minimum property tax and the additional sales tax would total <u>\$1,291,593</u>.</li> <li>City of Dillingham is paying \$408,407 above the obligated amount.</li> </ul>		
<b>In-Kind Expense</b>	<b>9015</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>City paying for use of landfill on behalf of the DCSD</li> </ul>		
<b>Total DCSD Expenses</b>		<b>\$1,702,000</b>

**Remarks:**

- Reports can be submitted to the school annually on what has been recognized as in-kind.

## General Fund Transfers

**1000 99XX 90 92 0000 0**

<b>Transfers from GF to Water</b>	<b>9950</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Balance out fund 2100 (balanced by wastewater budget)</li> </ul>		
<b>Transfers from GF to Landfill</b>	<b>9952</b>	<b>\$544,400</b>
<ul style="list-style-type: none"> <li>Balance out fund 2200</li> </ul>		
<b>Transfers from GF to Harbor</b>	<b>995?</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Balance out fund 2400</li> </ul>		
<b>Transfers from GF to Senior Center</b>	<b>9953</b>	<b>\$186,361</b>
<ul style="list-style-type: none"> <li>Balance out fund 2610</li> </ul>		
<b>Transfers from GF to Ambulance Reserve</b>	<b>9954</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Balance out fund 7110</li> </ul>		
<b>Transfers from GF to Equip Replacement</b>	<b>9955</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Balance out fund 7120</li> </ul>		
<b>Transfers from GF to Debt Services</b>	<b>9956</b>	<b>\$583,761</b>
<ul style="list-style-type: none"> <li>Balance out fund 8100</li> </ul>		
<b>Transfers from GF to CIP</b>	<b>9959</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Balance out fund 7140</li> </ul>		
<b>Total Transfer Budget</b>		<b>\$1,364,522</b>

**Remarks:**

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## PW Water

2100 XXXX 30 61 0000 0

REVENUE		
<b>Water Hookup Fee</b>	<b>4320</b>	<b>\$2,600</b>
<ul style="list-style-type: none"> <li>\$10 change fee to water service</li> <li>Anticipate 2 water hookups assists</li> </ul>		
<b>Water Sales – Residential</b>	<b>4330</b>	<b>\$100,000</b>
<ul style="list-style-type: none"> <li>Final rate established in 2013 rate study, final increase 2018</li> </ul>		
<b>Water Sales – Commercial</b>	<b>4335</b>	<b>\$115,000</b>
<ul style="list-style-type: none"> <li>Final rate established in 2013 rate study, final increase 2018</li> </ul>		
<b>Penalty &amp; Interest</b>	<b>4490</b>	<b>\$9,000</b>
<ul style="list-style-type: none"> <li>Fees for late payment of monthly invoices – reduced based on write offs</li> </ul>		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$5,600</b>
<ul style="list-style-type: none"> <li>Revenue received by the State of Alaska to cover PERS expense over 22%</li> </ul>		
<b>PERS Forfeiture Fund</b>	<b>4981</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>Funds available from PERS retirement when a former employee forfeits retirement benefits.</li> </ul>		
<b>Transfer from Wastewater</b>	<b>4990</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Transfer from Wastewater to balance the budget</li> </ul>		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Transfer from General Fund to balance the budget</li> </ul>		
<b>Total Water Department Revenue</b>		<b>\$232,800</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$71,000</b>
<ul style="list-style-type: none"> <li>Water/Wastewater Operator I (Level VII A) 1 FTE</li> <li>Rover (Level VIII A) .066 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$17,000</b>
<ul style="list-style-type: none"> <li>Weekend watches and rounds.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$68,500</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS On-Behalf</b>	<b>6230</b>	<b>\$5,600</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		

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<b>Employee Screening</b>	<b>6250</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>• Drug testing \$150 each.</li> <li>• Hospital testing as needed.</li> </ul>		
<b>Contractual / Professional</b>	<b>7060</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• When an electrician is needed for hire.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>• Estimate increase from prior year.</li> </ul>		
<b>Membership Water</b>	<b>7135</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• ARWA Membership.</li> </ul>		
<b>Permitting</b>	<b>7194</b>	<b>\$50</b>
<ul style="list-style-type: none"> <li>• Additional Line item for SOA DNR (100049) annual permitting fee. \$50</li> </ul>		
<b>Bad Debt Expense</b>	<b>7197</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>• Write off of uncollectible fees that were invoiced</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>• Additional Line item for office supplies.</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Curb stops, stems, gaskets, testing ampoules, saddles and corporation stops.</li> <li>• Risers</li> <li>• Increase stock</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>• Increase from last year</li> </ul>		
<b>Chemicals</b>	<b>7389</b>	<b>\$7,500</b>
<ul style="list-style-type: none"> <li>• Chlorine for water sanitation.</li> <li>• Glycol for fire hydrants. Increase of \$1,500 because of increased cost of Glycol. 8 drums/\$8,900</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Misc tools needed as needed.</li> <li>• Need new Hydrant wrenches and also monkey wrenches - \$2,000.</li> <li>• Purchase of Pipe locator, shared with Wastewater \$2,500 full cost</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Face shield, goggles, gloves, rain gear and clothing.</li> </ul>		

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<b>Major Tools and Equipment</b>	<b>7620</b>	<b>\$80,000</b>
<ul style="list-style-type: none"> <li>Need new Water /Waste Water service truck of \$60,000. (\$120,000 1/2 shared with Water) Current truck is unable to tow equipment</li> <li>Spare well pump and other unknown</li> </ul>		
<b>Rent of Vehicle</b>	<b>7630</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>Rent of PW truck for 6 months</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Based on prior year.</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$1,600</b>
<ul style="list-style-type: none"> <li>Based on current full charge – will review rate with Nushagak.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$45,000</b>
<ul style="list-style-type: none"> <li>Increase from last year to meet current pricing</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$12,000</b>
<ul style="list-style-type: none"> <li>Water treatment plant. Increase from last year to meet current pricing</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Minor building repair (facia and corner work).</li> <li>Repair to generator shack</li> <li>Entry way is leaking</li> <li>New water chemical injection system</li> </ul>		
<b>Infrastructure Maintenance</b>	<b>7794</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>3 fire hydrants replaced</li> <li>Manhole replacements</li> </ul>		
<b>Computer Hardware</b>	<b>7910</b>	<b>0</b>
<ul style="list-style-type: none"> <li>Purchase of new computer shared with wastewater budget. New line item.</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Repair to old vehicle until new purchase</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Gen set, backhoe and treatment plant</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$60,500</b>
<ul style="list-style-type: none"> <li>Fire extinguishers.</li> <li>Water tank internal cleaning and inspection for compliance about every 10 years (one tank each in FY26 &amp; FY27). \$60,000 estimate</li> <li>Water tank external inspection every 5 years. Investigation on when is being conducted. \$30,000 estimated</li> </ul>		

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<b>Sample Testing</b>	<b>8220</b>	<b>\$7,500</b>
<ul style="list-style-type: none"> <li>Testing of water supply throughout the city.</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$45,800</b>
<ul style="list-style-type: none"> <li>10% of expenses – Excluding PERS on Behalf.</li> </ul>		
<b>Total Water Department Expenses</b>		<b>\$509,800</b>

**Remarks:**

- Will draw from fund balance \$277,000
- Water/Sewer FY24 Fund balance \$1,354,928 (mostly provided by wastewater)
- Evaluation is needed on repairs to water shut off valves.
- Evaluation of all fees will be conducted with a rate study
- Evaluating metering, monitoring, reporting and billing of bulk water sales.



## PW Waste Water

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REVENUE		
<b>Wastewater Hookup Fee</b>	<b>4350</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>\$10 change fee to wastewater service</li> <li>Anticipate 2 wastewater hookups assists</li> </ul>		
<b>Wastewater Sales – Residential</b>	<b>4360</b>	<b>\$190,000</b>
<ul style="list-style-type: none"> <li>Final rate established in 2013 rate study, final increase 2018</li> </ul>		
<b>Wastewater Sales – Commercial</b>	<b>4365</b>	<b>\$190,000</b>
<ul style="list-style-type: none"> <li>Final rate established in 2013 rate study, final increase 2018</li> </ul>		
<b>Wastewater Dumping</b>	<b>4366</b>	<b>\$60,000</b>
<ul style="list-style-type: none"> <li>Final rate established in 2013 rate study, final increase 2018</li> </ul>		
<b>Penalty &amp; Interest</b>	<b>4490</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Fees for late payment of monthly invoices -</li> </ul>		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$5,600</b>
<ul style="list-style-type: none"> <li>Revenue received by the State of Alaska to cover PERS expense over 22%</li> </ul>		
<b>PERS Forfeiture Fund</b>	<b>4981</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Funds available from PERS retirement when a former employee forfeits retirement benefits.</li> </ul>		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Transfer from General Fund to balance the budget</li> </ul>		
<b>Total Waste Water Department Revenue</b>		<b>\$463,300</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$71,000</b>
<ul style="list-style-type: none"> <li>Water/Wastewater Operator I (Level VII A) 1 FTE</li> <li>Rover (Level VIII A) .066 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$17,000</b>
<ul style="list-style-type: none"> <li>Weekend watches and rounds.</li> <li></li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$68,500</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> <li></li> </ul>		
<b>PERS On-Behalf</b>	<b>6230</b>	<b>\$5,600</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		

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<b>Employee Screening</b>	<b>6250</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Airport Badges \$100 (\$50 each)</li> <li>Drug testing \$150 each</li> <li>Hepatitis testing &amp; Vaccine</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Electrical repairs</li> <li>Rate study (shared with Water)</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$6,200</b>
<ul style="list-style-type: none"> <li>Based on premium quoted.</li> </ul>		
<b>Bad Debt Expense</b>	<b>7197</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Write off of uncollectible fees that were invoiced</li> </ul>		
<b>Permitting Fees</b>	<b>7194</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Annual ADEC Discharge Permit Fee.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Additional Line item for office supplies.</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Environmental sample bottles, cleaning supplies, check valves floats and mag starters.</li> <li>Develop stock on hand</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Backhoe, pumper truck, sewer jetter machine, vac trailer.</li> </ul>		
<b>Chemicals</b>	<b>7389</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Degreaser for lift stations (price has gone up)</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Necessary tools and testing equipment for lift stations.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Boots, safety harness, goggles, respirator, latex gloves, respirators.</li> </ul>		
<b>Major Equipment Sewer</b>	<b>7620</b>	<b>\$90,000</b>
<ul style="list-style-type: none"> <li>Need new Water /Waste Water service truck of \$60,000. (\$120,000 1/2 shared with Water) Current truck is unable to tow equipment</li> <li>Lift station pump replacements price quotes to be acquired</li> </ul>		
<b>Rented/Leased Equipment</b>	<b>7630</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>Rent of Dock truck for 6 months</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Based on prior year.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>Sewer lagoon and lift stations.</li> </ul>		

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<b>Heating Fuel</b>	<b>7730</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Sewer lagoon building.</li> <li></li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>Refuse disposal.</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>For sewer lift stations.</li> <li>Landscaping for drainage around lift stations.</li> <li>Roof repair on blower building.</li> <li>Minor repair to exterior of lift stations.</li> <li>Paint blower building.</li> </ul>		
<b>Infrastructure Maintenance</b>	<b>7794</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>Improve drainage in some areas that are problematic.</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Repair to old vehicle until new purchase</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Flight pump repairs for lift station, back hoe and sewer jetter machine.</li> </ul>		
<b>Sample Testing</b>	<b>8220</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Required testing of sewage.</li> </ul>		
<b>Construction</b>	<b>8710</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at this time</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$ 45,400</b>
<ul style="list-style-type: none"> <li>10% of expenses – Excluding PERS on Behalf.</li> </ul>		
<b>Transfer to Water</b>	<b>9990</b>	<b>\$ 0</b>
<ul style="list-style-type: none"> <li>Transfer to balance budget</li> <li>Shared with General Fund transfer</li> </ul>		
<b>Total WasteWater Expenses</b>		<b>\$518,500</b>
<b>Remarks:</b> <ul style="list-style-type: none"> <li>Will draw from Fund balance \$55,200</li> <li>Water/Sewer FY24 Fund balance \$1,354,928 (mostly provided by wastewater)</li> <li>Evaluation of all fees will be conducted with a rate study</li> <li>Evaluating metering, monitoring, reporting and billing of septic dumping sales.</li> </ul>		

## PW Landfill

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REVENUE		
<b>Landfill Fees – In-Kind</b>	<b>4510</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>Fees set for landfill service but not charged includes city departments, council donation for free landfill day, DCSD services for hauled trash.</li> </ul>		
<b>Landfill Fees</b>	<b>4770</b>	<b>\$294,000</b>
<ul style="list-style-type: none"> <li>Fees set for landfill service</li> </ul>		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$14,800</b>
<ul style="list-style-type: none"> <li>Revenue received by the State of Alaska to cover PERS expense over 22%</li> </ul>		
<b>PERS Forfeiture Fund</b>	<b>4981</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Funds available from PERS retirement when a former employee forfeits retirement benefits.</li> </ul>		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$544,400</b>
<ul style="list-style-type: none"> <li>Transfer from General Fund to balance the budget</li> </ul>		
<b>Total Landfill Department Revenue</b>		<b>\$875,200</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$223,200</b>
<ul style="list-style-type: none"> <li>Landfill Supervisor - (Level VIII A) 1 FTE</li> <li>Landfill Operator- (Level VII A) 1 FTE</li> <li>Landfill Attendant (Level VI A) 1 FTE</li> <li>PW Rover (Level VII A) .25 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$14,000</b>
<ul style="list-style-type: none"> <li>Staff coverage as needed for peak demand times.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$131,800</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$14,100</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Unemployment compensation for prior employees.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>Drug testing \$150 each</li> </ul>		

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<b>Contractual / Professional</b>	<b>7060</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Rate Study for Incinerator – will seek grant funding.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$12,000</b>
<ul style="list-style-type: none"> <li>Based on premium quoted.</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$400</b>
<ul style="list-style-type: none"> <li>Hours of operations and landfill changes and fees – pamphlets for residents.</li> <li>Signage.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>To be determined</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>To maintain services that can be provided (ex. refrigerant training CTE)</li> </ul>		
<b>Bad Debt Expense</b>	<b>7197</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Write off of uncollectible fees that were invoiced</li> </ul>		
<b>Permitting/Fees</b>	<b>7194</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>DEC required permits: <ul style="list-style-type: none"> <li>Annual permit fee - \$4,000. (doubled to pay for prior year)</li> <li>Incinerator minor air quality permit \$2,000.</li> <li>\$2,000 to allow for additional permits</li> </ul> </li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Office supplies</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Typical supplies.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Coats, bibs &amp; boots.</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>Equipment fuel \$30,000</li> <li>Incinerator fuel and equipment. \$40,000 project #1200</li> </ul>		
<b>Gravel</b>	<b>7395</b>	<b>\$60,000</b>
<ul style="list-style-type: none"> <li>Gravel</li> <li>1.5 to 2 feet of soil needs to top the old cell. Deferred from FY24</li> <li>BBNC has a program to donate 1,000 yards of material – will look into the program.</li> </ul>		

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<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Hand tools, shovels, rakes, pick and security upgrades.</li> <li>Gas monitor is needed</li> <li>Further purchase to replace items from landfill shop fire</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Hard hats, gloves, goggles, safety vest, steel toed boots.</li> </ul>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Brush Arms</li> <li>Metal Transfer bins all need to be replaced and then develop a phased plan to level future budgets. x4 (\$15,000 each to buy \$10,000 to ship each) purchased by landfill appropriations. (purchased by grant)</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$1,700</b>
<ul style="list-style-type: none"> <li>GCI phone for Landfill Director</li> <li>Replaced with internet</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$1,300</b>
<ul style="list-style-type: none"> <li>Starlink @\$90 per month.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$18,000</b>
<ul style="list-style-type: none"> <li>Shop and office.</li> <li>Incinerator</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>Shop and office. \$3,000</li> <li>Incinerator \$4,000</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Install door to access bin/hopper directly, safety at incinerator bldg.</li> </ul>		
<b>Infrastructure Maintenance</b>	<b>7794</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Bear Fence</li> <li>Replace gates outside of landfill shack</li> <li>Burn boxes need a spark arrestor screen x2 built and installed \$15,000 each</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Tires and truck maintenance.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$80,000</b>
<ul style="list-style-type: none"> <li>General Equipment Maintenance.</li> <li>3,000 hour interval service (bobcat, dozer, compactor, excavator)</li> <li>General Equipment Maintenance Incinerator</li> </ul>		

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<b>Sample Testing</b>	<b>8220</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>Incinerator ash testing - \$300 if 1xvr.</li> <li>Water testing required in landfill area by Bristol Environmental Remediation Services, LLC</li> </ul>		
<b>Neighborhood Care</b>	<b>8310</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>New Item Recycling for Friends of the Landfill \$2,000</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Stop admin overhead since landfill fund is supplemented by the general fund to balance the budget</li> </ul>		
<b>Landfill Closure Costs</b>	<b>9510</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>Funds available to assist with Landfill closure maintenance</li> </ul>		
<b>Total Landfill Department Expenses</b>		<b>\$886,800</b>

**Remarks:**

- FY24 Fund balance -\$37,434 will get corrected in FY25.
- Evaluation of all fees will be conducted with a rate study
- Deferred from last year
- See various grants budget for hook truck – grant supported?
- FY25 need 4 transfer bins Planned since 2023 currently using spares
- In the future - Recycle station - metal building
- Replace landfill shop from 2021 fire
- Incinerator needs to be evaluated for correct size and type for a potential replacement that is better suited for this City's needs.
- Need engineering plans to know about adding the landfill shop.

## Port-Dock

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REVENUE		
<b>Rental</b>	<b>4211</b>	<b>\$10,800</b>
<ul style="list-style-type: none"> <li>AML Rental May 15-November 15 @ \$1,800 per month</li> </ul>		
<b>Rental - Equipment</b>	<b>4220</b>	<b>\$1,800</b>
<ul style="list-style-type: none"> <li>Rental of Dock truck in off season by Water/Wastewater @ \$300 per month for 6 months.</li> </ul>		
<b>Investment Income</b>	<b>4700</b>	<b>\$11,000</b>
<ul style="list-style-type: none"> <li>Investment returns expected to decrease due to fund balance decrease.</li> </ul>		
<b>Miscellaneous Revenue</b>	<b>4790</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Investment returns expected to decrease due to fund balance decrease.</li> </ul>		
<b>Equipment Sales</b>	<b>4710</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at this time</li> </ul>		
<b>Docking/Moorage</b>	<b>4800</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>All docking and moorage at the dock</li> </ul>		
<b>Wharfage &amp; Handling</b>	<b>4810</b>	<b>\$425,000</b>
<ul style="list-style-type: none"> <li>Wharfage and handling of material over the dock. Expected a reduced fishing year.</li> </ul>		
<b>Labor Income</b>	<b>4820</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Fees for dock employee labor</li> </ul>		
<b>Fuel Flowage Fees</b>	<b>4830</b>	<b>\$130,000</b>
<ul style="list-style-type: none"> <li>Fees for transfer of fuel over the dock.</li> </ul>		
<b>Dock - Equipment Rental</b>	<b>4840</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Rental of Dock equipment</li> </ul>		
<b>Insurance Proceeds</b>	<b>4960</b>	<b>\$80,000</b>
<ul style="list-style-type: none"> <li>Insurance Proceeds from purchase of Dock Spreader-insurance is not settled – Deferred from FY24</li> </ul>		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$9,100</b>
<ul style="list-style-type: none"> <li>6.33% revenue received by the State of Alaska to cover PERS expense over 22%</li> </ul>		
<b>PERS Forfeiture Fund</b>	<b>4981</b>	<b>\$900</b>
<ul style="list-style-type: none"> <li>Funds available from PERS retirement when a former employee forfeits retirement benefits.</li> </ul>		
<b>Total Dock Department Revenue</b>		<b>\$746,600</b>



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<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$121,500</b>
<ul style="list-style-type: none"> <li>Port Director - (Level XI) .5 FTE</li> <li>Dock Supervisor - (Level VIII A) .667 FTE Seasonal</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$22,300</b>
<ul style="list-style-type: none"> <li>Overtime based on 325 hours.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$81,900</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$9,100</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Unemployment compensation for prior employees.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$150</b>
<ul style="list-style-type: none"> <li>Drug testing for dock employees</li> </ul>		
<b>Contractual Professional</b>	<b>7060</b>	<b>\$24,000</b>
<ul style="list-style-type: none"> <li>Metered Water process needs to be improved, need a professional evaluation to meet safety needs. Deferred from FY24 budget revision.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$40,000</b>
<ul style="list-style-type: none"> <li>Estimate increase from prior year.</li> </ul>		
<b>Membership</b>	<b>7135</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>TWIC (Terminal Workers Identification Credential every 5 years - next renewal FY29 - \$150)</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Nothing Scheduled</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Nothing Scheduled</li> </ul>		
<b>Bad Debt Expense</b>	<b>7197</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>Write off of uncollectible dock fees that were invoiced</li> </ul>		
<b>Misc. Supplies</b>	<b>7310</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Printer Cartridges, 3 part NCR paper</li> </ul>		
<b>Propane</b>	<b>7350</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Propane use for equipment</li> </ul>		

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<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Fuel tank, shop and shed.</li> <li>Reduced due to work done by AML, reduced by \$5,000</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Shackles, hooks and cable.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Safety equipment for employee safety.</li> </ul>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$140,000</b>
<ul style="list-style-type: none"> <li>Forklift 1 each purchased FY26 and FY27</li> </ul>		
<b>Leased Equipment</b>	<b>7630</b>	<b>\$133,196</b>
<ul style="list-style-type: none"> <li>Annual Lease payments for LinkBelt 248HSL Crane <b>Last payment is FY26.</b></li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$2,900</b>
<ul style="list-style-type: none"> <li>Amount consistent with previous year.</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$2,200</b>
<ul style="list-style-type: none"> <li>Amount consistent with previous year.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Amount consistent with previous year.</li> <li>Reduced by \$3,500</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Amount consistent with previous year.</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$1,950</b>
<ul style="list-style-type: none"> <li>Amount consistent with previous year.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Dumpster service \$384 per month 7 months</li> <li>Additional service for trash taken to landfill directly.</li> </ul>		
<b>Building Maintenance Port</b>	<b>7790</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>Project is complete reduced budget by 16,000</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Will have a new vehicle.</li> <li>purchase</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Hyster maintenance \$30,000</li> <li>Linkbelt tech to DLG \$25,000</li> </ul>		

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<b>Dock Maintenance</b>	<b>8130</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>New 16 X 16 Bull Rails for T-Dock/ continued repair of dock. (estimate \$2,500 each)</li> </ul>		
<b>Dock Damage Repairs</b>	<b>8131</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Amount required for deductible if an incident is filed.</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Fire Extinguishers and crane inspections.</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$69,600</b>
<ul style="list-style-type: none"> <li>10% of total expenses.</li> </ul>		
<b>Dock Transfer to Harbor</b>	<b>9990</b>	<b>\$329,550</b>
<ul style="list-style-type: none"> <li>Transfer of \$314,630 for Harbor operations.</li> <li>Transfer of \$3,200 for Ice Machine operations.</li> <li>Transfer of \$11,720 for Bathhouse operations.</li> <li>Need to consider if General Fund will cover</li> </ul>		
<b>Total Dock Expenses</b>		<b>\$1,104,596</b>
<b>Remarks:</b> <ul style="list-style-type: none"> <li>FY24 Fund Balance \$662,354</li> <li>Will draw from fund balance if funds are available. \$357,996</li> <li>Evaluation of fees will need to be conducted.</li> <li>Budget overage will be covered by approximate 1M remaining dock fund balance. Fund balance actuals to be determine by final audits.</li> <li>Dock Fencing – required to increase security – Quote needed</li> <li>Dock surface improvements/asphalt – Quote needed</li> <li>Need survey done for a better water delivery system at the dock.</li> </ul>		

## Port-Harbor

2400 XXXX 70 71 0000 0

REVENUE		
<b>Harbor Lease Lots</b>	<b>4210</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Lots rented at the Harbor.</li> </ul>		
<b>Rent</b>	<b>4220</b>	<b>\$3,100</b>
<ul style="list-style-type: none"> <li>Rent of Harbor truck to PW in the off season for \$300 per month for 7 months in the off season (PW is responsible for putting on winter tires.) Revisit with budget revision for method.</li> <li>Rental of the crane. \$1,000</li> </ul>		
<b>Boat Harbor Fees</b>	<b>4780</b>	<b>\$118,00</b>
<ul style="list-style-type: none"> <li>Boat Harbor stickers set by port committee. (5% will be transferred to Bathhouse revenue)</li> </ul>		
<b>Miscellaneous Revenue</b>	<b>4790</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>All undesignated revenues received by the harbor - \$300</li> </ul>		
<b>Docking/Moorage</b>	<b>4800</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>All docking and moorage at the Harbor</li> </ul>		
<b>Wharfage &amp; Handling</b>	<b>4810</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Wharfage and handling of material over the Harbor. Review for budget revision after tariff review.</li> </ul>		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$9,800</b>
<ul style="list-style-type: none"> <li>6.33% Revenue received by the State of Alaska to cover PERS expense over 22%</li> </ul>		
<b>PERS Forfeiture Fund</b>	<b>4981</b>	<b>\$800</b>
<ul style="list-style-type: none"> <li>Funds available from PERS retirement when a former employee forfeits retirement benefits.</li> </ul>		
<b>Transfer from Dock &amp; GF</b>	<b>4990</b>	<b>\$314,630</b>
<ul style="list-style-type: none"> <li>Funds transferred from dock to balance the fund balance</li> <li>Transferred from General Fund – \$0.</li> </ul>		
<b>Total Harbor Department Revenue</b>		<b>\$465,130</b>
EXPENSES		
<b>Salaries</b>	<b>6000</b>	<b>\$141,800</b>
<ul style="list-style-type: none"> <li>Port Director - Level XI – .5 FTE</li> <li>Harbor Master – Level IX - .667 FTE Seasonal</li> <li>1 Assistant to Harbor Master – Level VI -.42 FTE Seasonal</li> </ul>		

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<b>Overtime</b>	<b>6010</b>	<b>\$12,300</b>
<ul style="list-style-type: none"> <li>Harbor employees – 456 hours</li> <li>14.5 weeks of OT per employee</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$118,300</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$9,800</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Unemployment compensation for prior employees.</li> </ul>		
<b>Contractual Professional</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at this time.</li> </ul>		
<b>Subs &amp; Membership</b>	<b>7135</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>Alaska Association of Harbor and Port Administrators (AAHPA) Dues.</li> <li>Annual Conference dues</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>Harbor Master travel Dlg-Anc round trip 3X and Annual Conference</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>Harbor Stickers-\$1,900.</li> <li>Harbor invoices every other fiscal year - \$900.00</li> <li>Supplies - \$500.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Work uniform hoodies - \$1,000</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$2,200</b>
<ul style="list-style-type: none"> <li>Amount same as previous year.</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Tools &amp; equipment with a value less than \$5,000.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>New first kits, eye protection and gloves, etc.</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$1,480</b>
<ul style="list-style-type: none"> <li>Amount same as previous year.</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$900</b>
<ul style="list-style-type: none"> <li>Cost of Internet for Harbor/Planning/Animal Control Building</li> </ul>		

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<b>Electricity</b>	<b>7720</b>	<b>\$9,000</b>
<ul style="list-style-type: none"> <li>\$15,500 - Shared Harbor/Planning/Animal Control 50/25/25%.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$9,000</b>
<ul style="list-style-type: none"> <li>\$21,000 - Shared Harbor/Planning/Animal Control 50/25/25%.</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$4,750</b>
<ul style="list-style-type: none"> <li>\$9,500 - Shared Harbor/Planning/Animal Control 50/25/25%.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Dumpster service provided to the Harbor.</li> <li>\$96 per 4 Cubic Container</li> <li>\$192 per 8 Cubic Container</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>Repair side door</li> <li>New Toyo Stove for Office area, will cut down Electricity</li> <li>Outside water spicket needs to be finished</li> <li>Overhead door maintenance</li> <li>Bay window needs repaired</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$2,100</b>
<ul style="list-style-type: none"> <li>Repairs and maintenance needed to harbor vehicle.</li> <li>New tires – replace in FY25</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Boat &amp; trailer maintenance - trailer needs fenders</li> <li>New tires for the trailer</li> <li>Grove Crane repairs – getting up to code</li> </ul>		
<b>Bulkhead/Ramp Materials</b>	<b>8135</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Yearly expense of upkeep of ramps and bulkhead</li> <li>Woodrider ramp repair</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Crane and fire extinguishers.</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$41,400</b>
<ul style="list-style-type: none"> <li>10% of all expenses.</li> </ul>		
<b>Total Harbor Operations Expenses</b>		<b>\$465,130</b>

**Remarks:**

- FY24 Fund Balance \$2,687 (not enough to budget around)
- Evaluate needs to the Woodrider launch and Kanakanak launch – Deferred from FY25
- Harbor Float Project – Money is secured, waiting for confirmation that PIDP grant is going to come. State 5M will be the match for that grant.
- Port of Dillingham improvements project \$15,086,000 - \$11,250,000 if approved will come from the MARAD - PIDP grant
- Evaluation of Tariff is being drafted to present to the Port Committee.

## Port - Ice Machine

2400 XXXX 70 72 0000 0

REVENUE		
<b>Ice Machine</b>	<b>4785</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Fees from Ice Machine.</li> </ul>		
<b>Transfer from Dock</b>	<b>4990</b>	<b>\$3,200</b>
<ul style="list-style-type: none"> <li>Funds transferred from dock to balance the budget.</li> </ul>		
<b>Total Ice Machine Revenue</b>		<b>\$6,200</b>
EXPENSES		
<b>Supplies</b>	<b>7310</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Salt \$200</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Compressor for cold storage</li> </ul>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>No purchase for FY24</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$2,300</b>
<ul style="list-style-type: none"> <li>Ice Machine operation \$5,000 (see various grants for \$4,500 support)</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$700</b>
<ul style="list-style-type: none"> <li>Equipment for Maintenance</li> </ul>		
<b>Total Ice Machine Expenses</b>		<b>\$6,200</b>

**Remarks:**

- Will be looking to see if we can get Curyung support restarted.

## Port - Bathhouse

2400 XXXX 70 73 0000 0

REVENUE		
Bathhouse Fees	4786	\$5,280
<ul style="list-style-type: none"> <li>5% of the Harbor sticker fee will get allocated to the bathhouse until the harbor sticker fee is evaluated and a new rate established for the summer of 2026.</li> </ul>		
Transfer from Dock	4990	\$11,720
<ul style="list-style-type: none"> <li>Funds transferred from dock to balance the budget.</li> </ul>		
<b>Total Bathhouse Revenue</b>		<b>\$17,000</b>
EXPENSES		
Supplies	7310	\$250
<ul style="list-style-type: none"> <li>Toilet paper, soap,</li> </ul>		
Electricity	7720	\$2,000
<ul style="list-style-type: none"> <li>Electricity based on prior year usage.</li> </ul>		
Heating Fuel	7730	\$7,000
<ul style="list-style-type: none"> <li>Heating fuel based on prior year usage.</li> </ul>		
Water/Sewer	7740	\$2,500
<ul style="list-style-type: none"> <li>Use of water/sewer services</li> <li>One stall open year-round for leased lots</li> </ul>		
Janitorial	7780	\$4,500
<ul style="list-style-type: none"> <li>Contracted cleaning</li> </ul>		
Building Maintenance	7790	\$750
<ul style="list-style-type: none"> <li>Maintenance needs</li> </ul>		
Required Inspections	8210	\$0
<ul style="list-style-type: none"> <li></li> </ul>		
<b>Total Bathhouse Expenses</b>		<b>\$17,000</b>

**Remarks:**

- Grants funds have been found that can replace bathroom fixtures to be of a more durable quality. See Various Grants Budget



## Asset Forfeiture

2500 XXXX 20 22 0000 0

Revenue		
Investment Income	4700	\$500
<ul style="list-style-type: none"> <li>Reduced income based on decreased returns</li> <li>Reduced due to a lower fund balance that investment is based on</li> </ul>		
Total Asset Forfeiture Revenue		\$500
Expense		
Not identified		\$25,000
<ul style="list-style-type: none"> <li>Supplies. Must follow rules set by Asset Forfeiture program.</li> <li>Plan is for new tasers (will pay half)</li> </ul>		
Total Asset Forfeiture Expense		\$25,000

**Remarks:**

- FY24 fund balance \$27,065

## E911 Fund

2550 XXXX 20 21 0000 0

Revenue		
<b>E911 Revenue</b>	<b>4435</b>	<b>\$67,000</b>
<ul style="list-style-type: none"> <li>\$2.00 per landline per month of service submitted by phone companies.</li> </ul>		
<b>Total E911 Revenue</b>		<b>\$67,000</b>
Expense		
<b>Transfer to General Fund</b>	<b>9991</b>	<b>\$67,000</b>
<ul style="list-style-type: none"> <li>Per Alaska Statute 29.35.131. 911 Surcharge E911 funds can be used for “the salaries and associated expenses for 911 call takers for that portion of time spent taking and transferring 911 calls.”</li> <li>Just short of 10% (an amount approved by the council) of the Dispatch Budget will be transferred to the General Fund. The total of the FY22 dispatch budget is \$658,296.</li> </ul>		
<b>Total E911 Expense</b>		<b>\$67,000</b>

**Remarks:**

- FY24 Fund Balance \$337,511

## Senior Center /NTS & NSIP Grant

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

REVENUE		
<b>Room Rentals</b>	<b>4211</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Rental of the senior center for events.</li> </ul>		
<b>Apartment Rental</b>	<b>4212</b>	<b>\$6,300</b>
<ul style="list-style-type: none"> <li>Rent of the apartment to other departments as needed for city work @ \$35 per day.</li> </ul>		
<b>Office Rental</b>	<b>4213</b>	<b>14,400</b>
<ul style="list-style-type: none"> <li>Rent of office space to BBNA for support of seniors.</li> </ul>		
<b>Donations/Contributions</b>	<b>4760</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>Donations</li> </ul>		
<b>Rides &amp; Donations</b>	<b>4761</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Donations for providing transportation services</li> </ul>		
<b>Congregate Meals</b>	<b>4762</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Payment of meals provided at the senior center. Fee reduced to qualified individuals</li> </ul>		
<b>Home Delivered Meals</b>	<b>4763</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>Meals delivered to qualified individuals</li> </ul>		
<b>Guest Meals</b>	<b>4764</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>Payment of meals provided at the senior center to non-qualified individuals</li> </ul>		
<b>Fundraising</b>	<b>4766</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Funds received from fundraising for the senior center</li> </ul>		
<b>Aluminum Recycle</b>	<b>4767</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Cargo container filled with crushed cans. Filled every 2-3 years</li> </ul>		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$6,200</b>
<ul style="list-style-type: none"> <li>6.33% Revenue received by the State of Alaska to cover PERS expense over 22%</li> </ul>		
<b>PERS Forfeiture Fund</b>	<b>4981</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Funds available from PERS retirement when a former employee forfeits retirement benefits.</li> </ul>		

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3404/3414 (grant) 2610 (Addtl Match)

<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$186,361</b>
<ul style="list-style-type: none"> <li>Funds transferred from General Fund</li> </ul>		
<b>NTS Grant</b>	<b>4600</b>	<b>70,000</b>
<ul style="list-style-type: none"> <li>SOA Nutrition, Transportation and Services grant award \$74,450.70</li> </ul>		
<b>NSIP Grant</b>	<b>4600</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>SOA Nutritional Support &amp; Information Program (accompanies NTS Grant)</li> </ul>		
<b>Total Senior Center Revenue</b>		<b>\$301,561</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$97,100</b>
<ul style="list-style-type: none"> <li>Librarian/Community Director – Level VIII – .5 FTE. (50/50 with Library)</li> <li>Driver – Level V – .5 FTE</li> <li>Kitchen Manager – Level III – .75 FTE.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$60,400</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6230</b>	<b>\$6,200</b>
<ul style="list-style-type: none"> <li>6.33% for all employees provided by the State.</li> </ul>		
<b>Unemployment</b>	<b>6254</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>As reported by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$100</b>
<ul style="list-style-type: none"> <li>Employee background checks.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Estimated increase from prior year.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Plan on training to stay current on certifications required for a food service location.</li> </ul>		
<b>Office Supply</b>	<b>7300</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Cost of office supplies, including ink for printer has gone up over past years and budget does not cover needs.</li> </ul>		
<b>Shop/Craft Supply</b>	<b>7305</b>	<b>\$400</b>
<ul style="list-style-type: none"> <li>Provide activities for Senior to complete.</li> </ul>		

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

<b>Postage and Freight</b>	<b>7315</b>	<b>\$100</b>
<ul style="list-style-type: none"> <li>Mailings.</li> </ul>		
<b>Food</b>	<b>7320</b>	<b>\$22,000</b>
<ul style="list-style-type: none"> <li>Food supplies for senior program</li> </ul>		
<b>Household Supply</b>	<b>7325</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>General household supplies</li> </ul>		
<b>Propane</b>	<b>7350</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Has been increasing in usage.</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>Estimate based upon prior year.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>Assessment is needed.</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Estimate based upon prior year.</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>\$120/month.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>With the warm winter we look like we are on track to make budget this year with warmer and lighter months coming.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$22,000</b>
<ul style="list-style-type: none"> <li>Heating fuel seems to be on track also, as spring comes more light and warmer temperatures will make our heating oil use drop down.</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$9,311</b>
<ul style="list-style-type: none"> <li>Same as prior year.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$4,600</b>
<ul style="list-style-type: none"> <li>Same as prior year.</li> </ul>		
<b>Janitorial</b>	<b>7780</b>	<b>\$400</b>
<ul style="list-style-type: none"> <li>Extra janitorial support for cleaning apartment.</li> </ul>		

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

<b>Building Maintenance</b>	<b>7790</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Current amount for small projects.</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Minor maintenance on senior van.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Maintenance contract for copier.</li> </ul>		
<b>Required Inspection</b>	<b>8210</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Yukon Fire and other inspections not sure when they will come out.</li> </ul>		
<b>Administrative Overhead</b>	<b>9010</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>10% of all expenses.</li> </ul>		
<b>Total all Senior Center Expenses</b>		<b>\$301,561</b>

**Remarks:**

- FY24 Fund Balance -\$1,705 to be cleared in FY25

## Public Safety Reward

2800 XXXX 20 20 0000 0

Revenue		
Donation/Contribution	7460	\$0
<ul style="list-style-type: none"> <li>Donations/Contributions to be set aside for awards</li> </ul>		
Total E911 Revenue		\$0
Expense		
Investigation	7337	\$0
<ul style="list-style-type: none"> <li>Expenses setup to aid an investigation.</li> </ul>		
Total E911 Expense		\$0

**Remarks:**

- FY24 Fund Balance of \$400

## Various Grant Fund(s)

XXXX XXXX XX XX XXXX 0

Revenue & Expenses		
<b>Grant Revenue</b>	<b>4600</b>	<b>\$0</b>
•		
<b>Grants (Library)</b>	<b>46xx &amp; 7xxx</b>	<b>\$38,578</b>
<ul style="list-style-type: none"> <li>• 4104 - PLA (Electronic Subscriptions 7135; Wages Reimbursable 7400 &amp; Internet 7715) \$7,000</li> <li>• 3973 - State Continuing Education (Training 7155) \$1,250</li> <li>• 4113 - E-Rate (Internet 7715) \$5,328</li> <li>• 5904 – LINKED grant (Wages Reimbursable 7400; Benefits Reimbursable 7410 &amp; Books 7510) \$25,000</li> <li>• 3952 – IMLS – Applied but not awarded at this time</li> </ul>		
<b>Grant Revenue - Federal</b>	<b>4610 &amp; 8520</b>	<b>\$3,209,387</b>
<ul style="list-style-type: none"> <li>• 4430 - EPA Federal project for Snagpoint Erosion</li> <li>• Project #2116</li> <li>• \$5,016,000 award – 07/23-07/26</li> <li>• EPA Federal project for Snagpoint Erosion – 90%</li> <li>• Snagpoint Erosion 10% match is with Capital Projects</li> <li>• Engineering GLA 8520</li> </ul>		
<b>Grant Revenue – Federal</b>	<b>4620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• 4713 - Designated Legislative Funds MARAD – Harbor Floats</li> <li>• Project #2113</li> <li>• \$5,000,000 Award (NOT FINALIZED)</li> </ul>		
<b>Grant Revenue – Federal</b>	<b>4620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• 4713 - Designated Legislative Funds – New Firehall</li> <li>• Project #3027</li> <li>• \$600,000 Award (NOT FINALIZED)</li> </ul>		
<b>Grant Revenue – Federal</b>	<b>4620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• xxxx EPA – Landfill Grant</li> <li>• Project #xxxx</li> <li>• \$1,776,543 Award (NOT FINALIZED)</li> </ul>		
<b>Grant Revenue – Federal</b>	<b>4620</b>	<b>\$200,000</b>
<ul style="list-style-type: none"> <li>• 4450 - SOA Loan – PFAS</li> <li>• Project #3022</li> <li>• \$1,400,000 Award</li> </ul>		



XXXX XXXX XX XX XXXX 0

<b>Grant Revenue – Local</b>	<b>4630</b>	<b>\$73,400</b>
<ul style="list-style-type: none"> <li>• 5914 - BBEDC Summer Interns \$73,400</li> <li>• Sr Center - Cooks Helper .75 FTE (???)</li> <li>• DMV - DMV Assistant .231 FTE</li> <li>• Ambulance Driver .3 FTE;</li> <li>• EMT Inner-region internship .46 FTE (85% BBEDC, 15% Fire Dept budget)</li> <li>• 5915 - BBEDC Training - None at this time</li> </ul>		
<b>Total Various Grants Revenue &amp; Expenses</b>		<b>\$3,521,365</b>

**Remarks:**

- MARAD grant will be in the engineering design phase that is helping us get all of the NEPA requirements met. Efforts will be put into the engineering and design and permitting. Construction is scheduled for FY27.

**Remarks:**

- FY24 fund balance -\$11,868 to be reconciled in FY25 this is impacting fund 5914.

## Carlson House

6100 XXXX 45 45 0000 0

Revenue		
<b>Investment Income</b>	<b>4700</b>	<b>\$21,000</b>
<ul style="list-style-type: none"> <li>Reduced income based on decreased returns</li> </ul>		
<b>Total Carlson House Revenue</b>		<b>\$21,000</b>
Expense		
<b>Insurance</b>	<b>7110</b>	<b>\$1,400</b>
<ul style="list-style-type: none"> <li>Estimated insurance coverage based upon prior year information.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$650</b>
<ul style="list-style-type: none"> <li>Estimated cost to maintain Carlson House.</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$205</b>
<ul style="list-style-type: none"> <li>Estimate of Department OH Expenses.</li> </ul>		
<b>Transfer to General Fund</b>	<b>9991</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Transfer to library</li> </ul>		
<b>Total Carlson House Expenses</b>		<b>\$6,255</b>

**Remarks:**

- FY24 Fund Balance \$376,245
- No longer heating building.
- Finance and Budget would like to see us return \$4,000 to budget to cover library expenses since Carlson items are stored in the library.

## Ambulance Replacement Fund

7110 XXXX 20 27 0000 0

Revenue		
<b>Rental Income</b>	<b>4220</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Nothing at this time</li> </ul>		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Transfer from General Fund as a result of Ambulance Fees received minus 10% for Third party billing fees.</li> </ul>		
<b>Total Ambulance Replacement Revenue</b>		<b>\$50,000</b>
Expense		
<b>Major Equipment</b>	<b>7620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li></li> </ul>		
<b>Volunteer Stipend</b>	<b>8335</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Volunteer paid for attending trainings and Fire/Ambulance Runs - \$40 per training/run. Review is being conducted on the stipend program.</li> </ul>		
<b>Total Ambulance Replacement Expenses</b>		<b>\$15,000</b>

**Remarks:**

- Transfer of funds will cap at \$700,000 fund balance Resolution 2015-57
- FY24 Fund Balance of \$415,367
- Ambulance 2 needs to be replaced in two years, takes a two year lead time to make a purchase. Estimated cost \$400,000

## Equipment Replacement Fund

7120 XXXX XX XX 0000 0

Revenue		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Transfer from general fund to balance budget (not needed at this time)</li> <li>• Will be seeking financing to cover purchases</li> </ul>		
<b>Total Ambulance Replacement Revenue</b>		<b>\$0</b>
Expense		
<b>Major Equipment</b>	<b>7620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• ALL ON HOLD FOR FINANCING</li> <li>• Equipment that exceeds \$50,000 and requires council approval and in the general fund.</li> <li>• Public Safety 2 Tahoe or similar vehicle deferred from FY25 due to GMC not building the model needed. - Dept 20 Sub 22 \$150,000</li> <li>• B&amp;G 1 Service truck Dept 30 Sub 32 Project 1131 \$65,000</li> <li>• B&amp;G 1 Van deferred \$85,000</li> <li>• PW Admin Truck Dept 30 Sub 32 Project 1130 \$60,000</li> <li>• PW Grader Dept 30 Sub 32 Project 1133 \$460,000. Defer to FY27</li> </ul>		
<b>Total Equipment Replacement Expenditures</b>		<b>\$0</b>

### Remarks:

- FY24 Fund balance \$61,652 (Investigation is being conducted to understand why this has been on the books since 2018)
  - Patrol Vehicle Replacement plan, **FY23 (?)** FY24 (2 trucks) FY25 (0)
- Future needs and or possible Financing
- Public Safety 2 Tahoe or similar vehicle deferred from FY25 due to GMC not building the model needed. - Dept 20 Sub 22 \$150,000
  - Within next 2 years replace Engine 4
  - Within next 4 years replace Ambulance 2
  - Evaluation of all assets is ongoing
  - Ambulance 2 needs to be replaced in two years, takes a two year lead time to make a purchase. Estimated cost \$400,000. Will be shared with Ambulance replacement fund. Need to determine which FY.
  - Engine 4 needs to be replaced in the next couple of years. Can be replaced with something used to reduce the cost. Can be purchased within a years time. Estimated cost \$500,000 Need to determine which FY.
  - PW Streets sweeper replacing Elgin Sweeper Dept 30 Sub 32 Project 1133 \$80,000.
  - PW mower arm replacing Elgin Sweeper Dept 30 Sub 32 Project 1133 \$155,000 FOB to Dillingham.

## Capital Improvement Fund

7140 XXXX XX XX XXXX 0

Revenue		
<b>Grant/Loan Revenue</b>	<b>4600</b>	<b>\$0</b>
•		
<b>Investment Income</b>	<b>4700</b>	<b>\$0</b>
•		
<b>Insurance Proceeds</b>	<b>4960</b>	<b>\$0</b>
• Funds received from APEI for 01/04/2021 landfill shop fire. \$350,000		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$0</b>
• Fund \$557,334 Snagpoint Erosion (none spent in FY25) Reserved in Fund balance)		
<b>Total Capital Improvement Revenue</b>		<b>\$0</b>
Expense		
<b>Lagoon Aeration</b>	<b>7060</b>	<b>\$0</b>
•		
<b>Waterfront development</b>	<b>7060</b>	<b>\$0</b>
•		
<b>Water/Wastewater Study</b>	<b>7060</b>	<b>\$0</b>
•		
<b>Landfill Groundwater Well</b>	<b>7060</b>	<b>\$0</b>
• Replace one well at the landfill for the groundwater monitor see landfill grant		
<b>Landfill Shop Rebuild</b>	<b>XXXX</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• 01/04/2021 Shop fire – debris clearing and rebuild</li> <li>• Project number 3121</li> <li>• CIP List amount \$1,300,000</li> </ul>		
<b>Bingman cleanup</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Remaining funds from Insurance proceeds received FY20.</li> <li>• Still searching for funding to complete the full project.</li> </ul>		

7140 XXXX XX XX XXXX 0

<b>Building Maintenance</b>	<b>7790</b>	<b>\$</b>
•		
<b>Engineering</b>	<b>8520</b>	<b>\$0</b>
• SnagPoint Erosion \$557,334 in fund balance reserve		
<b>Total Capital Improvement Expenditures</b>		<b>\$0</b>

**Remarks:**

- FY24 Fund balance \$929,466 (Obligated – Insurance Proceeds)
- Paint Lake Road fire station
- Downtown fire hall or firehall bldg replacement
- Public Works building septic holding tank replacement.
- FY25 – Evaluate, design \$96,000
- FY26 – Install Public Works septic system \$50,000-\$100,000
- General Building Maintenance underway, scheduling and continuing under PW B&G budget.
- Public Works building septic holding tank replacement

**(This section is still under review)**

- EPA Federal project for Snagpoint Erosion – Project #2116 - 90% see various grants – Resolution 2023-14 Deferred from Prior years Grant Div of Homeland Security & Emergency Management #23LPDM-GY23 (\$5,014,666.67)  
Snagpoint Erosion 10% match is with Capital Projects (\$557,334)  
Stages FY25 64% & FY26 36%
 

1. Develop bid package	\$ 2,072,0000	FY25
2. Conduct surveys	\$ 500,000	FY25
3. Eval Mitigation	\$ 2,000,000	FY25/FY26
4. Environmental	\$ 500,000	FY26
5. Develop subapplication	\$ 500,000	FY26

 spending \$1,776,543  
 City of Dillingham covers overage \$12,000

## Landfill Closure

7150 XXXX 30 81 XXXX 0

Revenue		
Landfill Closure	4470	\$25,000
<ul style="list-style-type: none"> <li>Revenue to increase the fund balance from each year when transfers are made.</li> </ul>		
Total Landfill Closure Revenue		\$25,000
Expense		
Landfill Closure	xxxx	\$0
<ul style="list-style-type: none"> <li>Expenses to close the Landfill cell</li> </ul>		
Total Landfill Closure Expenditures		\$0.00

**Remarks:**

- FY24 Fund Balance \$172,044

## Debt Service Fund

8100 XXXX XX XX 0000 0

Revenue		
<b>Investment Income</b>	<b>4700</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>Investments based on funds from remaining streets bond</li> </ul>		
<b>SOA School Bond Reimbursement</b>	<b>4620</b>	<b>\$745,000</b>
<ul style="list-style-type: none"> <li>State funded reimbursement</li> </ul>		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$583,761</b>
<ul style="list-style-type: none"> <li>Transfer from general fund to balance budget.</li> <li>Firehall bond payment - \$47,000</li> <li>Streets bond payment - \$166,000</li> <li>SRF Loan Payment Water 283091 – \$37,650</li> <li>School bond payment - \$319,750</li> <li>SRF Loan payment landfill 283081 – \$13,361</li> </ul>		
<b>Total Debt Services Revenue</b>		<b>\$1,398,761</b>
Expense		
<b>Fire Hall Bond</b>	<b>7184/7185</b>	<b>\$47,000</b>
<ul style="list-style-type: none"> <li>7184 Interest \$22,000.</li> <li>7185 Principal \$25,000.</li> <li>Ends FY39</li> </ul>		
<b>Street Bond</b>	<b>7184/7185</b>	<b>\$166,000</b>
<ul style="list-style-type: none"> <li>7184 Interest \$116,000.</li> <li>7185 Principal \$120,000.</li> <li>Ends FY39</li> </ul>		
<b>School Bond</b>	<b>7184/7185</b>	<b>\$1,064,750</b>
<ul style="list-style-type: none"> <li>7184 Interest \$170,500.</li> <li>7185 Principal \$890,000.</li> <li>Ends FY28</li> </ul>		
<b>SRF Loan Payments</b>	<b>7183/7184/7185</b>	<b>\$51,011</b>
<ul style="list-style-type: none"> <li>Water Improvement Phase 1 loan annual payment plan for 20 years 7184 Interest \$7,650. 7185 Principal \$30,000 Ends FY2042</li> <li>Landfill groundwater loan repayment annual payment plan for 20 years 7184 Interest \$3,141. 7185 Principal \$10,220 Ends FY2043</li> </ul>		
<b>Total Debt Services Expenses</b>		<b>\$1,398,761</b>

**Remarks:**

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CITY OF DILLINGHAM  
FY 2026 Revenues

Section . Item 1.

		FY22 Actual	FY23 Actual	FY24 Actual	3 yr Average	FY25 Budget	FY25 Actual as of 04/30/2025	FY25 Variance	FY26 Manager Recommend	FY26 F&B Recommend
GENERAL FUND REVENUES										
6% SALES TAX	1000 4010 10 00 0000 0	3,386,345	3,481,896	3,426,258	3,431,500	3,200,000	2,771,847	428,153	3,400,000	3,400,000
6% SALES TAX - REMOTE ONLINE	1000 4010 10 00 1040 0	415,200	520,986	409,752	448,646	425,000	394,058	30,942	450,000	450,000
PENALTY/INTEREST (Sales Tax)	1000 4011 10 00 0000 0	16,771	17,608	17,399	17,259	17,000	6,582	10,418	17,000	17,000
10% ALCOHOL SALES TAX	1000 4020 10 00 0000 0	238,682	332,350	256,957	275,996	280,000	197,142	82,858	280,000	280,000
10% TRANSIENT LODGING TAX	1000 4030 10 00 0000 0	105,383	148,021	148,923	134,109	150,000	104,200	45,800	125,000	125,000
REAL PROPERTY TAX	1000 4040 10 00 0000 0	2,080,762	2,321,155	2,373,470	2,258,463	2,460,000	2,534,773	(74,773)	2,600,000	2,600,000
PERSONAL PROPERTY TAX	1000 4050 10 00 0000 0	489,875	504,387	465,938	486,733	1,098,000	1,128,523	(30,523)	700,000	700,000
PENALTY AND INTEREST (Property Tax)	1000 4051 10 00 0000 0	78,202	80,078	135,986	98,088	130,000	161,159	(31,159)	130,000	130,000
6% GAMING SALES TAX	1000 4060 10 00 0000 0	72,072	51,656	26,877	50,202	45,000	7,096	37,904	15,000	15,000
TOBACCO TAX	1000 4070 10 00 0000 0	272,902	283,843	263,634	273,460	300,000	205,891	94,109	280,000	280,000
MARIJUANA TAX	1000 4075 10 00 0000 0	-	95,070	76,585	57,218	90,000	71,114	18,886	90,000	90,000
BUSINESS LICENSE	1000 4110 10 00 0000 0	17,050	18,250	16,825	17,375	17,000	14,400	2,600	17,000	17,000
RENTAL INCOME - REAL PROPERTY	1000 4210 10 00 0000 0	34,309	34,429	34,549	34,429	35,000	9,240	25,760	35,000	35,000
COMMUNITY SHARING	1000 4410 00 00 0000 0	87,078	130,096	106,324	107,833	75,396	-	75,396	75,396	75,396
RAW FISH TAX (State)	1000 4420 00 00 0000 0	772,264	696,572	600,639	689,825	600,000	147,328	452,672	150,000	150,000
SHARED FISHERIES BUSINESS	1000 4425 00 00 0000 0	23,430	37,499	16,450	25,793	20,000	6,738	13,262	20,000	20,000
TELEPHONE/COOP Tax	1000 4430 00 00 0000 0	81,672	83,984	69,204	78,287	70,000	-	70,000	70,000	70,000
MOTOR VEHICLE TAX	1000 4440 00 00 0000 0	26,386	27,347	25,269	26,334	25,000	14,702	10,298	25,000	25,000
PAYMENT IN LIEU OF TAXES	1000 4450 00 00 0000 0	473,299	480,895	522,976	492,390	520,000	537,418	(17,418)	540,000	540,000
JAIL CONTRACT + Arraignment support	1000 4650 20 24 0000 0	560,367	365,613	39,759	321,913	720,000	295,028	424,972	670,000	670,000
AMBULANCE FEES	1000 4730 20 27 0000 0	17,024	71,229	50,798	46,350	60,000	29,992	30,008	60,000	60,000
ADMINISTRATIVE OVERHEAD	1000 4970 00 00 0000 0	210,660	160,000	170,035	180,232	157,405	96,807	60,598	202,405	202,405
PERS ON BEHALF	1000 4980 00 00 0000 0	189,982	69,554	88,069	115,868	168,162	154,815	65,128	285,399	285,399
PERS FORFEITURE FUND	1000 4981 00 00 0000 0	33,060	11,410	47,012	30,494	25,000	33,400	(8,400)	25,000	25,000
Subtotal		9,682,777	10,023,927	9,389,687	9,698,797	10,687,963	8,922,255	1,817,489	10,262,200	10,262,200
Minor revenues Subtotal		71,256	206,718	311,561	202,959	298,800	242,525	91,810	306,400	306,400
Total General Fund		9,754,033	10,230,645	9,701,248	9,901,756	10,986,763	9,164,781	1,909,299	10,568,600	10,568,600

SPECIAL REVENUE FUNDS										
SRF - WATER										
Subtotal		231,142	266,560	228,862	242,188	229,211	190,880	38,331	232,800	232,800
SRF - SEWER										
Subtotal		452,840	464,634	460,134	459,202	462,111	338,639	123,472	463,300	463,300
SRF - LANDFILL										
Subtotal		306,972	316,945	297,884	309,032	346,032	283,860	62,172	331,100	331,100
SRF - DOCK										
Subtotal		573,118	799,629	776,889	716,546	750,402	501,096	280,106	746,600	746,600
SRF - HARBOR										
Subtotal		152,401	135,469	136,451	141,440	157,912	38,114	119,798	158,780	158,780
ASSET FOREFEITURE										
Subtotal		1,672	417	568	886	500	491	9	500	500
SRF - E911 FUND										

**CITY OF DILLINGHAM  
FY 2026 Revenues**

Section . Item 1.

		FY22 Actual	FY23 Actual	FY24 Actual	3 yr Average	FY25 Budget	FY25 Actual as of 04/30/2025	FY25 Variance	FY26 Manager Recommend	FY26 F&B Recommend
Subtotal		65,899	66,958	67,470	66,776	67,000	55,894	11,106	67,000	67,000
SRF - SENIOR CENTER (Non-Grant & Grant)										
Subtotal		164,343	158,696	124,014	141,373	129,509	73,392	56,117	115,200	115,200
LIBRARY GRANTS										
Subtotal		81,605	106,801	46,577	86,726	38,578	29,880	8,698	38,578	38,578
BOND REIMBURSEMENT										
Subtotal		2,046,238	814,330	1,103,978	1,339,681	822,060	741,790	80,270	815,000	815,000
MARY CARLSON ESTATE PERMANENT FUND										
Subtotal		(9,639)	10,231	21,454	7,349	21,000	16,090	4,910	21,000	21,000
AMBULANCE RESERVE										
Subtotal		-	13,200	18,000	10,400	14,400	4,800	9,600	-	-
<b>Total Special Revenue Funds</b>		<b>4,066,592</b>	<b>3,153,870</b>	<b>3,282,282</b>	<b>3,521,599</b>	<b>3,038,715</b>	<b>2,274,925</b>	<b>794,590</b>	<b>2,989,858</b>	<b>2,989,858</b>
GENERAL FUND TRANSFER DETAIL										
Subtotal		(194,572)	1,249,637	957,429	656,913	2,147,202	1,371,596	931,070	1,364,522	1,364,522
DOCK TRANSFER DETAIL										
Subtotal		20,101	23,683	634,162	225,989	271,733	39,147	232,586	329,550	329,550
OTHER FUND TRANSFER DETAIL										
Subtotal		50,071	216,580	78,805	115,152	198,068	55,243	115,311	96,000	96,000
<b>Total Transfers</b>		<b>(124,400)</b>	<b>1,489,899</b>	<b>1,670,396</b>	<b>998,054</b>	<b>2,617,003</b>	<b>1,465,985</b>	<b>1,278,967</b>	<b>1,790,072</b>	<b>1,790,072</b>
GRANTS										
Subtotal		1,339,596	1,039,329	525,050	924,061	5,280,686	1,808,198	268,241	3,282,787	3,282,787
STATE LOANS & FINANCING										
Subtotal		20,644	5,320	(93,719)	(22,585)	615,813	93,719	522,094	200,000	200,000
CAPITOL PROJECTS										
<b>Total Grants , Loans &amp; Projects</b>		<b>1,700,625</b>	<b>1,332,580</b>	<b>431,331</b>	<b>1,105,915</b>	<b>5,896,499</b>	<b>1,901,917</b>	<b>790,336</b>	<b>3,482,787</b>	<b>3,482,787</b>
<b>Total</b>		<b>15,396,850</b>	<b>16,206,995</b>	<b>15,085,257</b>	<b>15,527,324</b>	<b>22,538,980</b>	<b>14,807,608</b>	<b>4,773,192</b>	<b>18,831,317</b>	<b>18,831,317</b>

**CITY OF DILLINGHAM  
FY 2026 Appropriations**

Section . Item 1.

	FY22 Actual	FY23 Actual	FY24 Actual	3 yr Average	FY25 Budget	FY25 Actual as of 04/30/2025	FY25 Variance	FY26 Manager Recommend	FY26 F&B Recommend
<b>GENERAL FUND APPROPRIATIONS</b>									
1000 xxxx 10 11 Council	35,170	92,853	83,149	70,391	146,350	64,786	81,565	121,550	121,550
1000 xxxx 10 12 Clerk	134,302	179,843	177,139	163,762	326,797	275,275	51,522	308,100	308,100
1000 xxxx 10 13 Administration	433,805	517,542	375,813	442,387	771,879	338,899	432,980	651,050	651,050
1000 xxxx 10 14 Finance	760,095	879,734	1,251,227	963,685	1,496,839	1,199,682	297,157	1,547,940	1,547,940
1000 xxxx 10 15 Legal	47,336	90,237	127,516	88,363	125,000	154,129	(29,129)	100,000	100,000
1000 xxxx 10 16 Insurance	238,087	262,315	343,314	281,239	328,100	336,968	(8,868)	375,000	375,000
1000 xxxx 10 17 Non Department	69,938	-	-	23,313	-	-	-	-	-
1000 xxxx 10 18 Planning	186,954	175,753	296,051	219,586	527,182	211,098	316,084	336,000	336,000
1000 xxxx 10 19 Foreclosure	520	5,113	53	1,895	9,000	7,049	1,951	20,000	20,000
1000 xxxx 10 29 IT	201,176	297,220	258,736	240,974	342,300	300,573	38,950	372,500	372,500
1000 xxxx 10 43 Meeting Hall	694	-	-	231	-	-	-	-	-
1000 xxxx 20 20 PS Administration	194,302	178,827	215,859	196,329	370,887	307,000	63,887	448,850	448,850
1000 xxxx 20 21 PS Dispatch	341,881	404,725	634,569	460,391	745,231	670,258	74,973	842,850	842,850
1000 xxxx 20 22 PS Patrol	552,908	756,683	1,050,444	786,678	1,597,624	950,256	647,368	1,566,000	1,566,000
1000 xxxx 20 24 PS Corrections	601,731	533,786	728,014	621,177	773,407	648,034	125,373	780,945	780,945
1000 xxxx 20 25 PS DMV	39,551	43,009	85,347	55,969	86,804	74,332	12,472	92,150	92,150
1000 xxxx 20 26 PS Animal Control	112,705	93,452	128,837	111,665	187,282	107,897	79,385	73,600	73,600
1000 xxxx 20 27 PS Fire Department	230,291	335,954	485,253	350,499	776,570	587,016	189,554	561,800	561,800
1000 xxxx 20 28 PS K-9	-	-	-	-	-	5,087	(5,087)	2,000	2,000
1000 xxxx 20 59 PS EOC	14,188	-	-	4,729	-	-	-	-	-
1000 xxxx 25 27 PS Volunteer Fire Fighter Donation	834	1,119	7,675	3,210	10,000	1,141	8,859	10,000	10,000
1000 xxxx 30 30 PW Administration	113,809	122,611	234,609	157,010	499,835	341,768	158,067	504,400	504,400
1000 xxxx 30 31 PW B&G	258,051	304,854	426,366	329,757	1,229,345	708,911	542,996	986,800	986,800
1000 xxxx 30 32 PW Shop	537,569	469,931	591,679	533,060	743,197	305,115	438,082	606,600	606,600
1000 xxxx 30 33 PW Streets	389,760	228,515	552,773	390,349	738,528	402,078	336,450	698,400	698,400
1000 xxxx 40 41 Library	140,632	170,656	177,795	163,028	255,972	216,855	39,117	184,195	184,195
1000 xxxx 45 46 Grandma's House	-	-	50,598	16,866	73,961	39,802	34,159	90,900	90,900
1000 xxxx 50 51 DCSD	1,300,405	1,300,147	1,701,924	1,434,159	1,702,000	1,700,521	1,479	1,702,000	1,702,000
Transfer Subsidy	(213,716)	1,239,234	957,429	660,982	2,147,202	1,482,283	664,919	1,364,522	1,364,522
Subtotal	6,722,979	8,684,114	10,942,167	8,771,684	16,011,292	11,436,814	4,594,264	14,348,152	14,348,152
2100 xxxx 30 61 PW Water	235,374	209,511	237,951	227,612	331,279	161,540	169,139	509,800	509,800
2100 xxxx 30 62 PW Wastewater	309,460	238,113	280,063	275,879	539,468	190,308	349,160	518,500	518,500
2200 xxxx 30 81 PW Landfill	524,896	454,587	687,070	555,518	1,008,756	746,176	262,580	886,800	886,800
2300 xxxx 70 70 Port Dock	567,594	799,629	1,397,901	921,708	840,229	522,671	317,558	1,104,596	1,104,596
2400 xxxx 70 71 Port Harbor	243,246	386,978	434,414	354,879	407,895	217,635	190,260	465,130	465,130
2400 xxxx 70 72 Port Harbor Ice Machine	660	813	3,298	1,590	1,900	2,219	(319)	6,200	6,200
2400 xxxx 70 73 Port Harbor Bathhouse	15,529	20,186	12,395	16,037	18,750	11,894	6,856	17,000	17,000
2500 xxxx 20 20 Asset Forfeiture	3,354	-	-	1,118	500	-	500	25,000	25,000
2550 xxxx 20 21 E911	-	-	-	-	67,000	134,057	(67,057)	67,000	67,000
2800 xxxx 20 20 PS Reward					-	-	-	-	

**CITY OF DILLINGHAM  
FY 2026 Appropriations**

*Section . Item 1.*

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>3 yr Average</b>	<b>FY25 Budget</b>	<b>FY25 Actual as of 04/30/2025</b>	<b>FY25 Variance</b>	<b>FY26 Manager Recommend</b>	<b>FY26 F&amp;B Recommend</b>
xxxx xxxx 42 44 Senior Center	336,737	369,252	308,009	337,999	410,892	351,621	59,271	301,561	301,561
xxxx xxxx 40 41 Library Grants	86,592	113,488	43,832	81,304	38,578	29,359	9,219	38,578	38,578
4095 xxxx 30 31 ADOH Sanitation	-	-	31,542	10,514	60,000	-	60,000	-	-
4702 xxxx 30 31 0000 0 ADOH Grant	-	-	-	-	141,000	-	141,000	-	-
3822/3823/4601 xxxx 20 59 COVID Expenses	1,237,890	1,027,789	306,315	857,331	1,776,543	-	1,776,543	-	-
4424 xxxx 30 61 3022 Water MMG grant	-	-	-	-	-	-	-	-	-
4430 xxxx 30 62 2116 Snagpoint Erosion	-	-	-	-	3,209,387	-	-	3,209,387	3,209,387
4713 MARAD	-	-	-	-	-	-	-	-	-
4713 FIREHALL	-	-	-	-	-	-	-	-	-
EPA GRANT LANDFILL	-	-	-	-	-	-	-	-	-
4450 PFAS LOAN	-	-	-	-	-	-	-	200,000	200,000
5914 xxxx 00 00 BBEDC Interns	29,527	40,281	35,713	35,174	72,923	15,412	57,511	73,400	73,400
5915 xxxx 00 00 BBEDC Training	19,549	15,939	41,902	17,935	-	4,375	(4,375)	-	-
6100 xxxx 45 45 Mary Carlson Estate	2,240	6,040	6,091	4,790	6,255	5,385	870	6,255	6,255
7110 xxxx 20 27 Ambulance Replacement	13,040	9,120	5,480	9,213	20,000	3,800	16,200	15,000	15,000
713x xxxx xx xx Bond Projects	85,755	82,842	-	56,199	-	-	-	-	-
7120 xxxx xx xx Equipment Replacement	61,127	168,320	166,122	131,856	220,000	239,167	(19,167)	-	-
7140 xxxx xx xx Projects	9,663	-	118,526	5,847	368,694	128,006	240,688	-	-
7150 xxxx xx xx Landfill Closure	-	-	-	-	-	-	-	-	-
8100 xxxx xx xx Debt Services	1,349,000	1,384,357	1,397,869	1,380,337	1,386,461	1,312,336	74,125	1,398,761	1,398,761
Subtotal	5,160,875	5,484,654	5,724,972	5,415,350	11,563,156	4,075,962	4,277,207	8,842,968	8,842,968
<b>Total General Fund</b>	<b>11,883,855</b>	<b>14,168,768</b>	<b>16,667,139</b>	<b>14,187,034</b>	<b>27,574,448</b>	<b>15,512,776</b>	<b>8,871,471</b>	<b>23,191,120</b>	<b>23,191,120</b>

**City of Dillingham  
FY2026 Salary Schedule**

Section . Item 1.

<b>Dillingham City Salary Schedule: 0% increase effective July 1, 2025</b>													
<b>Level</b>	<b>Job Title</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>	<b>Step 9</b>	<b>Step 10</b>	<b>Step 11</b>	<b>Step 12</b>
II	Cooks Helper Library Aide/Clerk	17.51	17.86	18.22	18.58	18.95	19.33	19.72	20.11	20.52	20.93	21.34	21.77
III	Sr. Center Cook	19.48	19.87	20.27	20.67	21.09	21.51	21.94	22.38	22.82	23.28	23.75	24.22
IV	Library Assistant - Seasonal Receptionist Temporary Harbor Intern	21.72	22.15	22.60	23.05	23.51	23.98	24.46	24.95	25.45	25.96	26.48	27.01
V	Accounting Technician I Planning Records Manager Senior Center Driver	24.28	24.77	25.26	25.77	26.28	26.81	27.34	27.89	28.45	29.02	29.60	30.19
VI A	Accounting Technician II Assistant Librarian B&G Assistant B&G Laborer Dock Assistant Harbor Assistant Landfill Attendant Seasonal PW Office Asst/Landfill Attendant Records Specialist Temp Laborer	27.19	27.73	28.29	28.85	29.43	30.02	30.62	31.23	31.86	32.49	33.14	33.81
VI B	Dispatcher I	27.45	28.00	28.56	29.13	29.71	30.31	30.91	31.53	32.16	32.81	33.46	34.13
VII A	Dock Asst/Heavy Equipment Op Fleet Mechanic Landfill Operator Heavy Equipment Operator Office Supervisor/Heavy Equip Op Planning Admin Assistant Seasonal EMT Water/Wastewater Operator I	30.52	31.13	31.75	32.39	33.04	33.70	34.37	35.06	35.76	36.47	37.20	37.95
VII B	Animal Control Officer Corrections Officer Dispatcher II DMV Agent/Admin Asst	30.81	31.43	32.05	32.70	33.35	34.02	34.70	35.39	36.10	36.82	37.56	38.31
VIII A	Accounting Technician III Bldg & Grounds Foreman Deputy Clerk/Admin Assistant Dock Supervisor EMS Prevention Officer Executive Asst/HR Asst Heavy Equipment Mechanic Foreman Landfill Supervisor Librarian Water/Wastewater Operator II	34.36	35.05	35.75	36.46	37.19	37.94	38.69	39.47	40.26	41.06	41.88	42.72
VIII C	Corrections Sergeant Dispatch Supervisor	34.70	35.39	36.10	36.82	37.56	38.31	39.08	39.86	40.66	41.47	42.30	43.15
VIII B	Police Officer	37.93	38.69	39.46	40.25	41.06	41.88	42.72	43.57	44.44	45.33	46.24	47.16
IX	Accounting Tech IV Fire Department Coordinator Grant Writer Harbor Master PW Foreman Sr Center Director Utility Foreman	38.72	39.49	40.28	41.09	41.91	42.75	43.61	44.48	45.37	46.27	47.20	48.14
X A	Asst. Finance Director	43.75	44.63	45.52	46.43	47.36	48.30	49.27	50.25	51.26	52.29	53.33	54.40
X B	Police Sergeant	44.17	45.05	45.95	46.87	47.81	48.77	49.74	50.74	51.75	52.79	53.84	54.92
	Administration												
XI	Finance Director Port Director Police Chief PW Director City Clerk Planning Director	54.37	55.46	56.57	57.70	58.85	60.03	61.23	62.45	63.70	64.98	66.28	67.60
XII	Deputy City Manager	60.89	62.11	63.35	64.62	65.91	67.23	68.57	69.94	71.34	72.77	74.22	75.71

## CITY OF DILLINGHAM, ALASKA

**RESOLUTION NO. 2025-19****A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ESTABLISHING THE RATE OF LEVY OF TAX, THE DATE TAXES ARE DUE, AND THE DELINQUENT DATES FOR CALENDAR YEAR 2025, AND ACCEPTING THE CERTIFICATION OF THE TAX ROLL**

WHEREAS, AS 29.45.240 provides for the rate of levy of tax, the date of equalization of the tax, and the date when taxes shall become delinquent, to be fixed by resolution; and

WHEREAS, the rate of levy of tax, the date of equalization of the tax, and the date when the taxes shall become delinquent shall be fixed before June 15 of each year per DMC 4.15.020, Property Subject to Taxation, Rate, Council Resolution; and

WHEREAS, the assessed valuation of real and personal property in the City of Dillingham is \$259,800,760 for calendar year 2025, according to the certified tax assessment roll (copy attached); and

WHEREAS, the City Council will appropriate the funds required for the City of Dillingham to provide services and perform the business necessary to municipal government;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

1. Rate of Levy. The rate of levy on each dollar of taxable property as of January 1, 2025 in the City of Dillingham is hereby fixed at 13 mills.
2. Date Taxes Due and Delinquent. The first payment of property taxes is due to be paid in person or postmarked on or before the first business day in November. Should the first one-half of the total amount due not be paid on or before the payment due date, the entire amount of taxes owed shall immediately become due and payable. Reference DMC 4.15.100 Violations, penalties, and interest.
3. Certification of the Tax Roll. The tax roll for 2025 has been signed and certified by the City Manager that it is complete and reflects the changes approved by the Board of Equalization at their May 28,29, and June 05, 2025 meetings.

PASSED and ADOPTED by the Dillingham City Council on June 12, 2025.

ATTEST:

\_\_\_\_\_  
Alice Ruby, Mayor  
[SEAL]

\_\_\_\_\_  
Abigail Flynn, Acting City Clerk

Alice Ruby, **Mayor****Council Members**

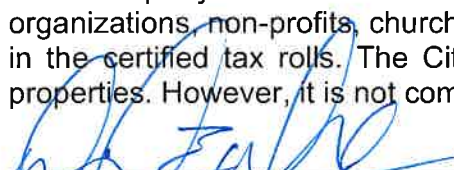
- Bertram Luckhurst (Seat A) • Michael Bennett (Seat B) • Steven Carriere (Seat C)
- Curt Armstrong (Seat D) • Kaleb Westfall (Seat E) • Kevin McCambly (Seat F)

**CERTIFICATION OF 2025 TAX ROLL**

I, Daniel Decker, City Manager for the City of Dillingham, hereby certify that the 2025 tax roll is complete and reflects the changes approved by the Board of Equalization at their May 29, 2025 hearing. Corrections made after the Board of Equalization are reflected in the amended values in bold type.

	<u>2025</u>
Real Property Assessment Values*	\$327,017,900
Less Exemptions:	
Non-Taxable	(\$ 97,366,609)
Possessory	(\$ 1,590,296)
Senior Citizen Exemption	(\$ 16,428,300)
Disabled Veterans Exemption	(\$ 150,000)
HUD 85% Exemption	(\$ 3,562,605)
Total Exemptions	<u>(\$119,097,810)</u>
Subtotal Real Property Values	\$207,920,090
Personal Property Assessment	
Subtotal Business/Personal Property	<u>\$51,880,670</u>
Total	\$259,800,760

\*Real Property Assessment Values for city, federal, and state government agencies, tribal organizations, non-profits, churches and native allotments, have historically not been included in the certified tax rolls. The City does maintain a property file for some of these exempt properties. However, it is not complete.



Daniel Decker, City Manager

Subscribed and sworn before me on this 3<sup>rd</sup> day of June, 2025.

Notary Public in and for the State of Alaska



My commission expires: Jul. 11, 2028



## 2025 ASSESSED PROPERTY VALUES

Locally Taxed Property	Locally Taxable Value	Mill Rate	Tax Assessed	Fees		Total Tax	Compare w/ Prior Year	Difference
				Force File	Late			
Real Property w/o Exemptions								
Real Property	\$ 327,017,900	0.013	\$ 4,251,233	N/A	N/A	\$ 4,251,233	\$ 3,991,527	\$ 259,706
Escaped Real Property (Prior Years)	\$ -	0.013	\$ -			\$ -	\$ -	\$ -
Subtotal Real Property	<u>\$ 327,017,900</u>	0.013	<u>\$ 4,251,233</u>			<u>\$ 4,251,233</u>	<u>\$ 3,991,527</u>	<u>\$ 259,706</u>
Real Property Exemptions								
Non-Taxable	\$ (97,366,609)	0.013	\$ (1,265,766)			\$ (1,265,766)	\$ (1,257,559)	\$ (8,207)
Possessory	\$ (1,590,296)	0.013	\$ (20,674)			\$ (20,674)	\$ (9,793)	\$ (10,881)
Senior Exemptions	\$ (16,428,300)	0.013	\$ (213,568)			\$ (213,568)	\$ (199,382)	\$ (14,186)
Disabled Veterans Exemptions	\$ (150,000)	0.013	\$ (1,950)			\$ (1,950)	\$ (1,919)	\$ (31)
HUD 85% Exemptions	\$ (3,562,605)	0.013	\$ (46,314)			\$ (46,314)	\$ (46,236)	\$ (78)
Total Real Property Exemptions	<u>\$ (119,097,810)</u>	0.013	<u>\$ (1,548,272)</u>			<u>\$ (1,548,272)</u>	<u>\$ (1,514,889)</u>	<u>\$ (33,383)</u>
Net Taxable Real Property	<u>\$ 207,920,090</u>	0.013	<u>\$ 2,702,961</u>			<u>\$ 2,702,961</u>	<u>\$ 2,476,638</u>	<u>\$ 226,323</u>
Personal Property	<u>\$ 51,880,670</u>	0.013	\$ 674,449	\$ 33,600	\$ 1,400	\$ 709,449	\$ 706,907	\$ 2,542
Escaped Personal Property (Prior Years)	<u>\$ -</u>	0.013	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398,306</u>	<u>\$ (398,306)</u>
Net Taxable Personal Property	<u>\$ 51,880,670</u>	0.013	<u>\$ 674,449</u>	<u>\$ 33,600</u>	<u>\$ 1,400</u>	<u>\$ 709,449</u>	<u>\$ 1,105,213</u>	<u>\$ (395,764)</u>
<b>Total Combined Property Value</b>	<b>\$ 259,800,760</b>	0.013	<b>\$ 3,377,410</b>	<b>\$ 33,600</b>	<b>\$ 1,400</b>	<b>\$ 3,412,410</b>	<b>\$ 3,581,851</b>	<b>\$ (169,441)</b>
Amounts Assessed on Real Property Exemptions								
Senior Exemption (Amount over \$150,000)	14,496,700	0.013	188,457					
Disabled Veteran Exemption (Amt over \$150k)	18,400	0.013	239					
HUD 85% Exemption (Amount Taxable)	-	0.013	-					
<b>BBHA two Apt Complexes/ PILT 15% est funded</b>	<b>628,695</b>	0.013	<b>8,173</b>					
Total Tax Assessed on Real Prop Exemptions	15,143,795	0.013	196,869					

## Notes:

1) Information Available from 2025 Assessment Valuations and includes May 29, 2025 Adjustments from BOE Hearing/Organizational Meeting



# Informational



## City of Dillingham – Public Cover Memo Regarding the Cosgrove Report

Over the past several months, the City of Dillingham has conducted a formal review in response to administrative concerns that first came to light in early January 2024. These concerns were initially reported by the current City Manager to the Mayor, who promptly authorized a third-party investigation to ensure independence, legal clarity, and transparency. The investigation was led by Mila Cosgrove of Workplace Solutions and focused on potential irregularities in administrative operations, procurement procedures, and system access.

### Background

The issues identified in the Cosgrove Report stem from a period of transition in late 2023 and early 2024, during which time an Acting City Manager was in place. Several key supervisory and administrative guardrails were either unclear or unenforced, and certain political dynamics contributed to an environment where staff confidence in ethical boundaries and protection mechanisms was diminished.

Key issues outlined in the report include:

- While the initial breach was confirmed to involve elected official credentials, the investigation also evaluated whether unauthorized access extended to former employees. No evidence was found to indicate broader exposure beyond those accounts.
- Division of contracts just below procurement oversight thresholds, in violation of proper procedures.
- Pressure placed on staff to process contracts under misleading justifications—often invoking emergency circumstances without substantiation.
- The investigation found credible evidence of conduct inconsistent with the City’s Code of Ethics—specifically, the use of public office to influence administrative action in a manner that appeared to benefit associates. This behavior represents a serious breach of public trust and reinforces the need for clearer boundaries between elected officials and operational decision-making.

### Clarification Regarding System Access

As part of the City’s internal review, all staff permissions were audited, and former employee credentials were deactivated. The investigation confirmed that no access was gained through former employee accounts. The system breaches were isolated to improper use of sitting councilmember credentials and not connected to any terminated or retired staff.

While sensitive internal documents were accessed without authorization, **no personal identifying information (PII) of community members was exposed, misused, or exploited.** Data security monitoring indicates that the unauthorized access, though improper, did not result in breaches affecting private citizen records.



## **Corrective Measures Taken by the Current Administration**

Following the emergence of these issues in early January, the current City Manager initiated a comprehensive series of reforms, as further detailed in the “Administrative Response Report.” These reforms include:

- **Procurement Policy Reform:** All supervisory and department heads were retrained on procurement thresholds, documentation, and contract justification. Contract splitting is now strictly monitored and explicitly prohibited.
- **System Access & Security Review:** All internal access pathways were reviewed. Role-based digital permissions have been enforced, and logs are now regularly monitored.
- **Staff Empowerment & Ethics Protections:** Employees have been clearly instructed that they are protected under whistleblower provisions and may refuse unethical directives from any source, including elected officials.
- **Training for Council & Staff:** Joint training sessions were conducted on DMC 2.21.060 (Council interference) and DMC 1.24.050 (whistleblower protections). A governance facilitation session was held to re-establish proper boundaries and expectations.
- **Transparency in Records Requests:** A standardized Council request form and tracking system are being developed to ensure equitable and timely access to records.

## **Next Steps**

The City is reviewing updates to its internal controls and intends to codify many of these reforms into permanent administrative policy. These changes reflect a forward-facing commitment to institutional integrity, public trust, and professional accountability.

## **Closing**

While the findings in the Cosgrove Report reflect serious concerns from a prior administrative period, they also demonstrate the City’s willingness to confront past failures and ensure they are not repeated. The current administration has taken clear, decisive action to address every issue raised, and continues to strengthen the systems that safeguard the public’s interest.

In the interest of full transparency, the City of Dillingham is releasing the full Cosgrove Report and Administrative Response Report concurrently. We remain committed to honest government, respectful leadership, and the highest standards of public service.

To: City Council members  
From: Alice Ruby, Mayor  
Date: April 17, 2025  
Re: Results of Investigation & Next Steps

With this memo, I am delivering a copy of the results of the investigation that I initiated under the Mayor's authority in DMC 2.03.080 using Ms. Mila Cosgrove of Workplace Solutions. I am delivering copies to individual council members so that you have time to read the report prior to the meetings that we have scheduled for April 28. A copy of the report will also be provided to Dan Decker, our City Manager. Our attorneys have also received copies of the report (Sam Severin and Rob Palmer).

I'd like to provide some information about the circumstances that precipitated the initiation of the investigation. It was my intention to provide this explanation to the Council during the executive session scheduled for the meeting that didn't occur in February.

I received 3 separate complaints from employees. In each case the employees expressed concern about retribution and/or losing their jobs if their names were made public. I consulted with our attorneys who provided guidance regarding the Mayor's authority to initiate investigations. We discussed the value and importance of retaining a neutral party, and that was done by retaining Ms. Cosgrove.

The 3 complaints that were directed to me were as follows:

1. Employees pressured to violate the City's procurement code in the award of 3 contracts, one of which ended up far exceeding the original contract. With regard to this specific complaint, the 2024 Audit also revealed this violation.
2. Employees pressured to cancel a bid award by a council member and relative of the council member.
3. Breach of the City's database by unauthorized individuals, including council members. With regard to this specific complaint, 3 separate actions were taken that included a) technical investigation by the City's IT consultant and team, b) investigation initiated by the Mayor, c) report filed with law enforcement.

Our attorneys assisted in developing the contract and scope of work for Ms. Cosgrove. All the complaints were incorporated into her scope of work.

It will be important for the Council to develop and implement a plan of action (note that our auditors were made aware that an investigation was underway).

Please consider the report to be confidential at this point. However, we will need to discuss the future confidentiality with our attorneys. It's likely that it could be considered a public document that can be requested through a FOIA request. I have enclosed a copy of a written analysis that our attorneys provided.

City of Dillingham  
Investigation of Alleged Purchasing Violations  
And Unauthorized Access of the City's SharePoint Site

REPORT OF FINDINGS

Submitted by  
Mila Cosgrove, Principal Consultant  
Workplace Solutions  
April 7, 2025



**City of Dillingham**  
**Investigation into Alleged Purchasing Violations**  
**And Unauthorized Access of the City's SharePoint Site**  
**Report of Findings**

**Project Scope**

Workplace Solutions was engaged by the City of Dillingham (COD) under the provisions DMC 2.03.080, to investigate three separate allegations of misconduct involving seated council members. In addition to investigating if misconduct or code violation occurred, Workplace Solutions was asked to recommend suggestions for improvement to avoid future issues.

The allegations were identified as:

1. August of 2023 the City of Dillingham issued three separate Purchase Orders to Bennett Enterprises in the amount of \$29,999.00. The COD's FY24 audit identified procurement irregularities with three contracts which were awarded to Bennett Enterprises on the same day for work to be performed at the same contract location.
2. September 2024: The City of Dillingham initiated a competitive purchasing process for the Bingman Property cleanup project. A meeting occurred on or about September 27, 2024, to dispute the Notice of Intent to Award the contract for the project. Council member Michael Bennett allegedly attended and influenced the procurement process.
3. August 2024 - February 7, 2025: Council member access to City's digital records. The City discovered that Council members had broad access to the City's digital records. The City identified 1056 digital records accessed between August 14, 2024 and February 4, 2025. Access was made by three Council members (Michael Bennett, Kaleb Westfall, and Kevin McCambly).

During the investigation, witnesses were interviewed, relevant documents were reviewed, and COD Code, policy, procedure, and practices were considered.

For the purposes of this report, each issue will be treated separately.

In addition, during the investigation, staff and council members brought up issues and concerns not related to the scope of the investigation. Those issues are covered at the end of the report.

Finally, recommendations are summarized in the final two pages of the document for ease of reference.

## **Issue One**

### **Three Purchase Orders Issued to Bennet Enterprises for \$29,999 each for work at the COD Landfill.**

#### **Background:**

On August 23, 2023, former City Manager Kim Johnson issued three purchase orders to Bennett Enterprises for work at the COD landfill. Each PO was authorized for \$29,999, just under the threshold requiring a competitive sealed bid and council approval.

PO 4450 scope was defined as “Move temporary metal pile from current location to original.” The invoice indicates the work was performed from August 23 – 30, 2023. The final amount invoiced on October 13, 2023, was for \$70,325.00.

PO 4451 scope was defined as “Establish a fire break around the original metal pile.” The invoice indicates that the work was performed between August 23 – 25, 2023. The final amount invoiced on October 13, 2023, was \$22,212.50.

PO 4452 scope was defined as “Make room in the current metal pile for temporary metal pile.” The invoice indicates the work was performed September 8 – 13, 2023. The final amount invoiced on October 13, 2023, was for \$8,402.50.

All invoices have similar charges for the use of various equipment, labor, and mobes.

All three invoices were paid in a check issued to Bennett Enterprises on October 26, 2023. The total amount paid on the three invoices was \$100,940.00.

Altman, Rogers, & Co. – Certified Public Accountants, recently completed the COD’s FY2024 audit. The audit report had a finding of Material Weakness/Material Noncompliance related to the procurements in question.

#### **Issue Scope:**

Workplace Solutions was asked to investigate and address the following points:

- A. Investigate whether the contracted work was performed.
- B. Investigate if Council member Michael Bennett was paid for performing any of the contracted work
- C. Investigate if procurement requirements were violated.
- D. If during the investigation, it is determined that other laws (i.e., DMC 4.04.020, DMC 2.04) were likely violated, identify such laws.
- E. If procurement requirements or other laws appear to be violated, provide recommendations of best practices to help the City recognize and prevent a similar violations in the future.

## Investigation Methodology

The investigation into this issue included review of the following documents:

- Bennett Enterprises LLC 2023 1026 CK0072798: Purchase and payment records for the POs in question
- Memo dated January 24, 2025 from Anita Foran to Dan Decker RE: Bennett Enterprises Summer 2023
- July 17, 2023 Report to Council from City Manager Kim Johnson included in the September 7, 2023, Council Meeting packet
- August 31, 2023 Report to Council from City Manager Kim Johnson included in the September 7, 2023, Council Meeting packet
- September 7, 2023 Council Meeting Minutes
- January 25, 2025 Official Report from Acting City Manager Decker to Mayor Ruby and Relevant Oversight Authorities, RE: Investigation of Misconduct Involving Council Member Michael Bennett, Former Acting City Manager Kim Johnson, and Bennett Enterprises
- Pertinent portions of the audit document for FY2024 completed by Altman, Rogers, & Co. – Certified Public Accountants
- DMC 2.04
- DMC 4.04.020
- DMC 4.30.080-090
- COD FIN-01 Procurement Policy dated March 27, 2023

In addition, the following witnesses were interviewed

- Dan Decker, Current COD City Manager (City Clerk in Aug of 2023)
- Anita Foran (then Fuller), COD Finance Director
- Chris Maines, COD City Planner (Public Works employee in Aug of 2023)
- Mike Bennett, COD Council Member, son of Neil Bennett
- Kim Johnson (now Williams), former COD City Manager
- Neal Bennett, owner Bennet Enterprises, father of Neil Bennett

## Summary of Findings

### A. Investigate whether the contracted work was performed.

Invoices indicate, and witnesses (Decker, Johnson, M Bennett, N Bennett) confirm that the contracted work at the COD landfill was performed. There is a “memo to the file” dated October 23, 2023, from Kim Johnson, regarding the work performed that includes before and after pictures of some of the work completed.

### B. Investigate if Council member Michael Bennett was paid for performing any of the contracted work.



When asked directly, Mike Bennett confirmed that he performed work on the projects at the Landfill. However, he is adamant that he was not compensated directly for his time, and that he received no other gift, nothing of monetary value, nor anything that would be considered “quid pro quo” for his time. He stated that he lost money by helping his father on the project but he did so because that is what you do for family.

When contacted, Neal Bennett stated that Mike Bennett is not on Bennett Enterprises’ payroll and that Mike does not receive anything of monetary value for his assistance at worksites. He stated that Mike grew up in the family’s business, knows how to operate the equipment, and if Neal needs a hand, Mike always jumps in to help. When asked if there was any type of exchange, Neal said no. When asked if he billed the hours for Mike’s work to the project, even if Mike was not compensated, Neal said no.

C. Investigate if procurement requirements were violated.

At the heart of this question is whether the work at the landfill was appropriately separated into three individual contracts, or if it should have been one larger contract.

A review of the scope of the three contracts leads a reasonable person to the conclusion that the work was in fact one job. This is supported by the fact that all tasks were completed at the landfill, that the general descriptions of the work all centered around the metal pile, and that two of the tasks (PO4450 & PO4451) were completed within the same general period of time with the same type of equipment and activities listed on the invoice. This is supported by the 2024 COD audit findings that flagged this specific procurement as having a Material Weakness/Material Noncompliance.

When asked why she entered into three contracts instead of one, Johnson stated that she believed the work to be reasonably discrete; in her mind they were separate tasks, and one task had a unique funding source from an outside entity. When asked if she considered lumping the tasks into one contract, she said that she did not consider it given the individual scope and that she was not advised by Foran to do so. Johnson also stated that she knew that JJC, the only other contractor in the community who could do the work, was unavailable due to other commitments, which left Bennett Enterprises the sole local entity able to perform the work. She stated that bringing in a contractor from outside the community wasn’t practical and would no doubt cost more as equipment and labor would need to be brought into the community.

Johnson’s statements lack credibility. Her explanation of separating the work into three parts does not make sense and her attempt to shift blame to Foran is not reasonable. DMC 04.30 gives the City Manager procurement authority and ultimate responsibility for decisions made. Even if Foran advised Johnson to create three separate contracts, the authority to do so still rests with the City Manager. Foran stated that when she was asked to create three separate POs, she pointed out that there were no quotes for the work and questioned the propriety of creating three contracts for work that appeared to be one project. Foran stated during the investigation, and in a memo to Decker during the audit process, that she questioned Johnson during the process and ultimately capitulated because she feared for her job. She then generated quotes for Bennett to sign and issued the POs that day, setting the work in motion.

POs 4450 – 4452 had a cumulative value of \$89,997. DMC 4.30.090 and COD FIN-01 Procurement Policy require that contracts over \$29,999 be made by “competitive sealed bid.” The procedures for doing so are explicitly outlined, and in this case, were not followed.

It is worth noting that even had the work been appropriately broken into three separate contracts, the provisions of DMC 04.30.080, appear to be violated in two ways. The first issue is that subsection C. requires that contracts “whenever possible and practicable, shall be based upon at least three competitive written quotations from interested bidders...” In this case, Johnson obtained one quote per contract. When asked about her reasoning she stated that she knew the only other local contract who could do the work was not available to do so. There is nothing in the file that documents that information, though there is a note to that effect attached to the PO for the Territorial School demolition, work that was performed around the same time period, but at a slightly later date

Further, DMC 04.30.080 (D) requires that “The city manager shall notify the city council of the award of such contract or purchase at the next regular city council meeting.” Though the work is mentioned in the Manager’s Staff report, it does not specifically mention the contract award. The minutes do not reflect a conversation on the topic.

D. If during the investigation, it is determined that other laws (i.e., DMC 4.04.020, DMC 2.04) were likely violated, identify such laws.

DMC 4.04.020 City obligations. A. All city financial obligations shall be made in the form of a budget appropriation. The council may make supplemental and emergency appropriations. No obligation shall be incurred nor any payment authorized or made unless an appropriation has been made by ordinance.

Because the contract for the work provided to Bennett should have gone through a competitive sealed bid process which requires council approval and appropriation, it appears that DMC 4.04.020 has been violated. There is record of Johnson bringing the landfill project up in her staff reports to council, but there is no mention of the contract terms in her report, nor is there any indication in the minutes that the topic was discussed.

DMC 2.04.020 Definitions. As used throughout this chapter, the following terms shall have the following meanings ascribed to them...“ Official or employee” means any person, officer or employee holding a position by election, appointment, or employment in the service of the city, whether paid or unpaid, including members of any board, committee, or commission thereof; provided, however, that independent contractors shall not be considered public officials or employees. Acts of any family member of a public official or employee, when done with the knowledge and consent of the public official or employee, shall be deemed to be acts of such official or employee for purposes of applying the prohibitions and restrictions of this ordinance”

DMC 2.04.030 Code of conduct. B. Improper Influence. No official or employee shall make, participate in making, or in any way attempt to use his or her position to influence any governmental decision or action in which he or she knows or has reason to know that he or she has a substantial financial interest. An official or employee has a substantial financial interest in

a governmental decision or action when it is reasonably foreseeable that said decision or action will have a material effect on that official or employee distinguishable from its effect on the public generally.

There is nothing in the record to suggest that Johnson profited in any manner for the decision to provide the contracts to Bennett Enterprises. Her motivation appears to have been a desire to get the work done quickly and with a minimum of red tape. DMC 04.30.080 gives the City Manager authority to enter into contracts in an amount up to \$29,999, with a minimum of procedural requirements. Contracts in excess of that amount must be done through sealed competitive bid and require public notice periods that can be time consuming. Johnson stated more than once in the interview that she was proud of her ability to get the work completed. While she may have disregarded code or policy, she does not appear to have done so for private gain or to curry favor with a seated council member.

There is nothing in the record to suggest that carving the body of work into three contracts instead of one was influenced by Mike or Neal Bennett. Both Johnson and Neal Bennett reported that Johnson contacted Bennett Enterprises to do the work because she knew that JJC was not available to do so. Neal Bennett came to the City Manager's office at her request, and Mike Bennett was not present.

Bennett Enterprises has an established relationship of performing work for the COD that precedes Johnson's position as City Manager, and that relationship continued after her tenure. The established relationship with Bennett Enterprises also precedes Mike Bennett's tenure on the council.

It appears that Mike Bennett did not violate DMC 2.04 by working on the projects covered by POs 4450-4452. He stated he did not profit directly or indirectly from that work, and his father, as owner of Bennett Enterprises confirmed that statement. Further, Neal Bennett denies charging COD for the hours worked by his son, so he does not appear to have personally gained through actions of his son. The statements by both individuals came across as credible and, absent an audit of Bennett Enterprises' books, have been taken at face value.

E. If procurement requirements or other laws appear to be violated, provide recommendations of best practices to help the City recognize and prevent a similar violations in the future.

The COD has a Procurement Policy that outlines adherence to code. All City employees with purchasing authority, including the City Manager, should review and sign the policy, a copy of which should be maintained in the employee's personnel file. The policy should be updated to reflect current procurement limits.

When asked about internal controls, Foran stated that she felt that her position was an internal control, and that part of the failure occurred because she did not refuse to create the PO. She avoided doing so because she genuinely feared for her job, a fear that others in the organization echoed during interviews. Staff should be provided with training that affirms their rights and responsibilities to speak up and be provided with an avenue for reporting if they find themselves in what they believe to be a compromised position. This provides safety to them and mitigates risk to the city.

## **Issue Two**

### **September 2024: Bingman Property cleanup project and Council member Michael Bennett's involvement.**

#### **Background**

In August of 2024 the City of Dillingham released RFP 2024-03 1000 Kanakanak Rd Demolition, also known as the Bingman property cleanup project. Response to the RFP was due by September 16, 2024.

Two local companies submitted bids, JJC Enterprises (JJC), and Bennett Enterprises (Bennett).

Bid packets that were received were placed in the COD vault until the bid opening. On September 16<sup>th</sup>, the bids were opened at 4:20 pm and both submissions were determined to be responsive.

On September 19<sup>th</sup>, the bids were reviewed and scored by the bid award committee. The committee was comprised of Phil Baumgartner, Abigail Flynn, and Anita Foran. The scoring indicated that JJC was the successful bidder. COD issued a Notice of Intent to Award on September 20<sup>th</sup>, and sent the notice via email to JJC and Bennett that same date. The transmittal email provided detail about how to appeal and notified the parties that the contract award was scheduled for a Council hearing on September 26<sup>th</sup> during a special meeting.

Neal Bennett, owner of Bennet Enterprises, contacted the COD to notify he intended to appeal and to request a meeting to discuss. His request was made within the relevant appeal timeframes.

On September 25<sup>th</sup>, JJC and Bennett were notified that the Special Council Meeting had been cancelled and the contract award would be moved to the regularly scheduled Council meeting on October 3<sup>rd</sup>.

A meeting was set with Neal Bennett for September 27<sup>th</sup> to discuss his concerns. Parties present at that meeting included Decker, Foran, Flynn, and Baumgartner. In addition to Neal Bennett, Mike Bennett also attended. During the meeting, the Bennetts expressed concern with the way the RFP process was handled and how the bids were scored. According to all parties present the conversation became heated at times. During the meeting, Neal Bennett signed a formal protest of the award.

On October 1<sup>st</sup>, COD notified JJC that COD had received notice contesting the bidding process used for the RFP and that the issue would be heard at the October 3<sup>rd</sup> meeting.

Prior to the October 3<sup>rd</sup> meeting, Decker made the decision not to advance the contract award to the Council for approval and contacted both parties to let them know the COD would not proceed with the contract award.

### Issue Scope:

Workplace Solutions was asked to investigate and address the following points:

- A. Investigate whether a contract was awarded and if the contracted work was performed.
- B. Investigate Council member Bennett's involvement in the meeting around September 27, 2024.
- C. Investigate if the Dillingham procurement requirements were likely violated.
- D. If during the investigation, it is determined that other laws (i.e., DMC 2.04, DMC 2.21.060) were likely violated, identify such laws
- E. If procurement requirements or other laws appear to be violated, provide recommendations of best practices to help the City recognize and prevent a similar violations in the future.

### Investigation Methodology

The investigation into this issue included reviewing the following documents:

- RFP 2024-03 1000 Kanakanak Rd Demolition
- 9/16/24 Bid Opening for RFP 2024-03 Kanakanak Rd Demolition
- 9/20/2024 Notice of Intent to Award and Scoring Sheet for RFP 2024-03
- 9/25/2024 email from COD staff to JJC and Bennet regarding the cancellation of the 9/26/24 Special Council Meeting
- 9/27/2024 Appeal by Bennett Enterprises contesting the Notice of Intent to Award RFP 2024-03 to JJC
- 10/1/2024 COD email to JJC notifying them the award was being contested
- Notes taken by Abigail Flynn from the 9/27/2004 meeting (not dated)
- DMC 2.04
- DMC 2.21.060
- DMC 4.30
- COD FIN-01 Procurement Policy dated March 27, 2023

In addition, the following witnesses were interviewed

- Dan Decker, Current COD City Manager (City Clerk in Aug of 2023)
- Anita Foran, COD Finance Director
- Abigail Flynn, Acting City Clerk
- Phil Baumgartner, Public Works Director
- Mike Bennett, COD Council Member, son of Neil Bennett
- Neal Bennett, owner Bennet Enterprises, father of Neil Bennett

### Summary of Findings:

- A. Investigate whether a contract was awarded and if the contracted work was performed.

A contract was not awarded.

B. Investigate Council member Bennett's involvement in the meeting around September 27, 2024.

Mike Bennett stated that his father Neal asked if he could attend the meeting on September 27<sup>th</sup> with him. Neal stated the same and added that he found it helpful to have a cool head with him in meetings that he knew might inflame his temper.

During the meeting, the conversation did become escalated at times. Neal Bennett reported that he took exception to the way the RFP was structured and believed it to be procedurally flawed. He communicated that in the meeting. Mike Bennett stated that he agreed with his father's assessment and communicated what pieces of code he felt had been violated in the procurement process.

When asked about his role in the meeting, Mike Bennett essentially stated, "I wasn't there to tell them what to do, but to state what code says. I made it clear that it didn't meet the competitive sealed bid requirements. I would have brought it up in a council meeting the same way."

When Mike Bennett was asked during the interview if he was present as a private citizen or a council member, he stated, "My question to you is what difference does it make?" He then went on to say he was there as a citizen.

Staff in the meeting reported feeling uncomfortable and, at times, intimidated. Decker, Foran, Flynn, and Baumgartner all stated they felt like Mike Bennett was behaving in the manner of a council member, bringing up the same points he would have if he was in a meeting.

C. Investigate if the Dillingham procurement requirements were likely violated.

DMC 4.30.090 (B) requires that the COD City Manager "Unless exempt under the provisions of Section [4.30.130](#), ... be made by competitive sealed proposal." for contracts in excess of \$29,999 (\$50,000). The City Manager directed the creation of a competitive sealed proposal for the property clean up. The document, which was titled "Request for Proposals/Bids" followed the process and procedures outlined in code for sealed competitive proposals.

The scope of work and requirements were identified for the potential bidders. Proper notice was given. A deadline for response including date and time were included. Bids were accepted until the deadline and then publicly opened to determine if the bidders were responsive. A selection committee met, considered the bids, and decided which of the two bids was in the best interest of the COD. Proper notice was then given of the Intent to Award, and when one bidder wanted to appeal the decision, consideration was given to that request. Ultimately, the City Manager elected not to proceed with the contract as bid. All steps taken were in keeping with code.

That said, there appears to have been some legitimate confusion on the part of Bennett Enterprises. That confusion may have contributed to the bid's lower score on the proposal. In addition, a scoring rubric was developed for the selection committee's use, but the tool was not shared with the bidders which is the commonly accepted practice. These irregularities are not a violation of code but do point to process improvement.

During staff interviews, there was concern expressed by Decker that Mike Bennett may have had access to confidential information from the bid packets prior to the meeting on the 27<sup>th</sup>. However, after discussing the chain of custody of the documents that appears highly unlikely. The bids were placed in a vault when received, publicly opened at the designated time, and then placed back into the vault for safe keeping. They were removed from the vault for the review committee process on the 19<sup>th</sup>, and then returned to the vault thereafter. There is an email from Flynn to another staff member asking that person to find the documents in the vault and send them to her as she was working off site that day. Finally, there is no record of those documents being accessed by Bennett electronically when council member access to the SharePoint site was audited.

- D. If during the investigation, it is determined that other laws (i.e., DMC 2.04, DMC 2.21.060) were likely violated, identify such laws.

DMC 2.04 – Code of Ethics

2.04.020 Definitions.

As used throughout this chapter, the following terms shall have the following meanings ascribed to them: "Official or employee" means any person, officer or employee holding a position by election, appointment, or employment in the service of the city, whether paid or unpaid, including members of any board, committee, or commission thereof; provided, however, that independent contractors shall not be considered public officials or employees. Acts of any family member of a public official or employee, when done with the knowledge and consent of the public official or employee, shall be deemed to be acts of such official or employee for purposes of applying the prohibitions and restrictions of this ordinance.

2.04.030 Code of conduct. B. Improper Influence. No official or employee shall make, participate in making, or in any way attempt to use his or her position to influence any governmental decision or action in which he or she knows or has reason to know that he or she has a substantial financial interest. An official or employee has a substantial financial interest in a governmental decision or action when it is reasonably foreseeable that said decision or action will have a material effect on that official or employee distinguishable from its effect on the public generally.



Mike Bennett is clearly an official of COD, and section 020 extends that definition to an official's family. The code is silent on the definition of family for this purpose. Mike Bennett's actions on September 27<sup>th</sup> were taken, by his own admission, to influence the City Manager's decision to proceed with a contract award to JJC Enterprises, he sought to have the contract award withdrawn. Mike Bennett's actions in the meeting on September 27<sup>th</sup> were perceived by staff in attendance as those of a council member, and Mike Bennett stated that he did not distinguish between his role as a private citizen and a council member and asked the same types of questions and raised the same points that he would if he was in a council meeting. Since his father had a substantial financial interest in the decision or lack thereof, Bennett's actions appear to be a violation of the ethics code.

DMC 2.21.060 Interference with city manager prohibited. Except for the purposes of inquiry, the council and its members and mayor or other official of the city shall deal with the administrative service solely through the city manager, and neither the council nor any council member nor mayor nor other city official shall give orders to any subordinate of the city manager, either publicly or privately

Mike Bennett's behavior at the September 27<sup>th</sup> meeting did not rise to the level of giving orders to city staff. During the meeting he did state that the process was flawed and that it violated code, but no staff reported that he gave a direct order to pull the contract. The City Manager was present for the meeting and ultimately made the decision not to proceed with the contract award after the meeting on the 27<sup>th</sup>.

E. If procurement requirements or other laws appear to be violated, provide recommendations of best practices to help the City recognize and prevent a similar violations in the future.

It is not likely that the procurement code was violated. However, the process was not as transparent as it could have been. Staff did not have a lot of expertise in creating RFPs and reported that the development process was not as smooth as it could have been. When it was time to evaluate the bids there was not a scoring sheet so one was generated at that point. While the criteria for review were reasonable in light of the RFP, the rating criteria were not shared with the proposers. While not required by code, sharing the scoring rubric is considered a best practice. The COD would be well served by examining its procurement processes and creating clear templates and guidelines for staff use.

- Templates and related forms should be created and made available for use at all procurement levels.
- Check lists should be created to assure that necessary elements are included in a bid packet.
- Training should be provided to staff who are tasked with creating and evaluating competitive bids so everyone understands the requirements and process, and that it is done in a consistent manner.



- There was no pre-bid conference offered for this RFP. Had there been one, some of the issues could have been surfaced in advance helping to make the process more transparent and improve the quality of the responses.
- Training on procurement practices should also be extended to council members. More than one council member interviewed believed this procurement to be flawed because it was a tilted “Request for Proposal/Bid” rather than titled “Competitive Bid.” There seems to be some confusion about terminology and proper use that could be cleared up with education.

The Council should define the term “family” as it relates to the Code of Ethics. Family can be interpreted as those living in one’s household, first degree of kinship by blood or marriage, or other standards. It should be clear which standard applies.

It is worth noting that Code of Ethics provisions are designed to help safeguard organizations against actual and perceived improprieties. In this case, Mike Bennett’s close connections with Bennett Enterprises will often lead to questions. Mike Bennett should refrain from acting in the role of a council member on any issue that is materially significant to Bennett Enterprises to avoid any question of conflict of interest.

## ISSUE THREE

### August 2024-present: Council member access to City's digital records

#### Background:

COD converted its digital files storage system to Microsoft SharePoint on August 9, 2024. Staff access to the site was effective on August 12, 2024. Site security is organized through email address and login and during the conversion, council members were inadvertently granted access to the SharePoint folders that are public to all employees. No council member reported the enhanced access, and the COD discovered the issue in February of 2025, at which point council member access to the SharePoint site was removed.

The city asked its IT Consulting Firm, LMJ, to run an audit of what files council members had accessed since the conversion to SharePoint to the date of the request (August 14, 2024 – February 4, 2025). Through that audit, the city identified 1,056 records that had been accessed by council members Bennett, Westfall, and McCambly. The audit did not reveal that any other council members had accessed files.

#### Issue Scope:

- A. Investigate the access controls to the City's digital records. Please determine if other Council members accessed the City's digital records like Mr. Bennett, Mr. Westfall, and Mr. McCambly.
- B. Investigate what direction the City gave to its employees and/or elected officials regarding access to the City's digital records.
- C. Using the 1056 digital access entries, please sample 10 to 15 entries that could contain Alaska's Personal Information Protection Act (APIPA) "personal information." If budget allows, more sampling may be requested. APIPA generally requires disclosure to a protected person if a breach of a municipality's record system results in unauthorized access (by an employee without a legitimate basis or by a non-employee) of a protected person's name and one of the following (1) their social security number, (2) the driver's license or state identification number, (3) banking account or credit/debit card number, or (4) access code/password). AS 45.48.010 (generally requiring notice to a protected person if their "personal information" was breached); AS 45.48.090 (defining "personal information");
- D. Using the 1056 digital access entries, please sample 10-15 (in addition to the APIPA sampling) entries that could contain confidential information to determine if a non-employee accessed confidential information. DMC 2.01.030(A)(4). If budget allows, more sampling may be requested.
- E. Please investigate whether any of the 1056 digital access entries were substantively modified. DMC 2.01.030(A)(1).

- F. If your sampling reveals that an employee without a legitimate basis, or non-employee (i.e., Council member), accessed APIPA “personal information” or other confidential information, please try to investigate whether such person used or disclosed that protected information. DMC 2.04.030(E) and DMC 2.01.030(A)(3) prohibit a person from using or disclosing confidential information unless authorized by law.
- G. Recommend access controls for staff, the Mayor, and Council members.

### Investigation Methodology

The investigation into this issue included reviewing the following documents:

- COD Council Files Accessed, LMJ Audit report for council members
- 69 files from the COD Council File Accessed report (list attached as Appendix A)
- Email dated August 9, 2024 from Anita Foran (Fuller) to All Employees re: the SharePoint conversion
- February 9, 2025, report from Dan Decker to the U.S. Department of Justice, Computer Crimes and Intellectual Property Section, regarding Report of Unauthorized Access to City of Dillingham IT Systems & Potential Violations of Federal Law
- COD Electronics Communication Policy
- DMC 2.01.030(A)(3)
- DMC 2.01.030(A)(4).
- DMC 2.04.030(E)

In addition, the following witnesses were interviewed:

- Dan Decker, Current COD City Manager (City Clerk in Aug of 2023)
- Anita Foran, COD Finance Director
- Abigail Flynn, Acting City Clerk
- Kyle Johnson, IT Technician
- Mike Bennett, COD Council Member
- Kaleb Westfall, COD Council Member
- Kevin McCambly, COD Council Member
- Alex Dennis, LMJ IT Consultant

### Summary of Findings:

- A. Investigate the access controls to the City’s digital records. Please determine if other Council members accessed the City’s digital records like Mr. Bennett, Mr. Westfall, and Mr. McCambly.

Access to the COD’s SharePoint site is granted through a standard process. The user login is the user’s email address, and the user’s site password, is their email password. This is a common practice for an organization’s shared file structure.

The SharePoint site contains a number of folders. Access to the folders is granted by security level, and those security levels are tied to individual email addresses. As an example, Finance has a folder that only employees working within the Finance Department can access, and the ability to access is granted through the employee's user ID and login.

There is also a SharePoint folder that is titled "Public" that all individuals who have access to the SharePoint site are able to access. The folder is "Public" to internal users, but not the public who work outside of COD. When this folder was originally set up, access was granted to any individual who had a COD email address, and neither the consultants nor the staff assigned to the project, thought about the fact that council members (who have COD emails) would have access to this public folder as well.

When COD staff discovered that council members had access to the COD SharePoint site, they worked with LMJ, COD's IT contractors to complete an audit of file access by council members. James Lily and Alex Dennis, LMJ IT consultants ran the audit reports.

Dennis reported that LMJ used a two step process to audit the COD SharePoint site. As a normal course of business, LMJ maintains a report that allows them to see by user, when that user last accessed the system. That report revealed that during the time period that the SharePoint system was live for the COD, only Bennett, McCambly, and Westfall had accessed the system. Based on that information, LMJ ran a more detailed audit report to determine which actual files were accessed.

B. Investigate what direction the City gave to its employees and/or elected officials regarding access to the City's digital records.

The August 9, 2024, email to all employees announcing the SharePoint conversion is very simple, and focused more on SharePoint site training, conversion process, and future access. The email is worded in such a way as to assume anyone receiving it is a valid user of the system. It does not discuss internal security measures.

The COD's Electronics Communication Policy was not provided to council members and, even if the council members were aware of the policy, it is not on point to the issue at hand. Rather, the policy appropriately directs the acceptable and prohibited use of computers and the internet by employees.

Council members interviewed all stated that they did not receive any training on the use of computers as a part of the onboarding or their continued development as council members.

C. Electronics Record Review

- a. Using the 1056 digital access entries, please sample 10 to 15 entries that could contain Alaska's Personal Information Protection Act (APIPA) "personal information." If budget allows, more sampling may be requested. APIPA generally requires disclosure to a protected person if a breach of a municipality's record system results in unauthorized access (by an employee without a legitimate basis or by a non-employee) of a protected person's name and one of the following (1) their social security number, (2) the driver's license or state identification number, (3) banking account or credit/debit card number, or (4) access code/password).

69 electronic records were reviewed that, by title, were determined to have the potential to contain sensitive information. In some cases, more than one council member had reviewed the same record. No records were uncovered that contained APIPA associated with private individuals or other entities outside of the COD organization.

Two documents that were reviewed contained confidential information related to the COD itself:

- Tax ID Numbers.docx had the COD's bank account and routing number (accessed by Bennett).
- Nushagak CPNI Establishment of Account.pdf had the COD's password for its electrical account (downloaded by Westfall).

Regarding the download, Westfall stated that occasionally he had to download documents to open them. This was confirmed by LMJ as a possibility depending on the platform that was used to view the files.

Access of these files was a violation of DMC 2.01.030(A)(4) which provides in pertinent part, "...Unless otherwise permitted or required by law, no person may: ...Except for a city employee in the course of performing official duties, inspect or copy confidential information in a city record."

All files viewed by McCambly would be generally available for public inspection.

- b. Using 1056 digital access entries, please sample 10-15 (in addition to the APIPA sampling) entries that could contain confidential information to determine if a non-employee accessed confidential information. DMC 2.01.030(A)(4). If budget allows, more sampling may be requested.

Of the 69 electronic records that were reviewed, Bennett accessed three documents that contained confidential personnel information:

- 90 Day Self Eval 10.25.16.pdf (a 90 day self-evaluation completed by an employee),
- MS Review by Scott Runzo.pdf (A letter of reference for an employee),

- FIN005 Employee Leave Request.xlsx (a leave request for an employee seeking medical leave to care for a family member).

These files were viewed, but not downloaded.

Access of these files was a violation of DMC 2.01.030(A)(4) which provides in pertinent part, "...Unless otherwise permitted or required by law, no person may: ...Except for a city employee in the course of performing official duties, inspect or copy confidential information in a city record."

- D. Please investigate whether any of the 1056 digital access entries were substantively modified. DMC 2.01.030(A)(1).

The audit flagged eight excel documents that were flagged as "File Modified." All eight documents were accessed by Westfall. A cell-by-cell comparison of the documents did not reveal any changes between the original document and the document that showed as Modified after Westfall's access. This is in keeping with Westfall's assertion that he did not modify the documents. LMJ confirmed that excel documents may show as modified if the information is sorted, columns are adjusted in width, or the person viewing makes other non-substantive key strokes.

- E. If your sampling reveals that an employee without a legitimate basis or non-employee (i.e., Council member) accessed APIPA "personal information" or other confidential information, please try to investigate whether such person used or disclosed that protected information. DMC 2.04.030(E) and DMC 2.01.030(A)(3) prohibit a person from using or disclosing confidential information unless authorized by law.

Both Bennett and Westfall were asked directly about the viewing of the confidential information.

Bennett stated that he "can't recall but don't deny" looking at files that contained confidential personnel information. When asked why he looked at the documents he stated it was a file you could click on. He indicated that he had no personal reason to look, and did not know the individuals referenced in the documents. He further asserts that he viewed but did not disclose or otherwise use the information.

Bennett stated that when he discovered the file titled "Tax ID Numbers" he was concerned about the content and the COD's exposure to a class action lawsuit because employees without a need to know could view the information. He stated he attempted to call a special council meeting or arrange an executive session to discuss but was denied. When asked if he reported he had access to the document he said he did not report the access, and that he was planning on disclosing that in executive session.

It is worth noting that the Tax ID Numbers document is linked in Bennett's explanation to a Property Tax issue that he also found concerning. When inquiring about the Tax ID Number document, Bennet stated,

"I called Alice, went to voice mail, went to Sam – had Kaleb present. Told Sam that there were issues with property tax. The City is subject to a class action law suit with property tax. I alluded to that there is information out there that is not available to the general public but information that is available to employees. I requested a special council meeting to talk about this and we were denied that executive session. I did not bring it up (document access) in general discussion. This happened prior to February 6, 2025."

In Bennett's mind he tried to report the availability of data beyond what he thought was appropriate, but did not report to anyone that he had access to the same information. His actions suggest he knew he had access to information he shouldn't have, but that knowledge did not change his behavior.

Westfall asserts that he only viewed the document with "Nushagak" in the title because he is interested in general about issues related to the utility. He did not know that it was a document that contained sensitive information. He further stated that he did not use the information in any fashion other than looking at it. He denied knowing that he should not be accessing the documents.

F. Please recommend access controls for staff, the Mayor, and Council members.

SharePoint Access:

Access controls have been re-established through the appropriate use of security measures. Council members who were inadvertently given access to the site can no longer access the SharePoint site. In addition, files that were maintained in the public folder viewable by all employees are being reviewed, and when appropriate, moved to more secure locations.

The Mayor has appropriately directed an investigation into council member activities. The City Manager should follow a similar process and conduct an audit to determine if current or former employees accessed confidential documents that were inadvertently placed in the public folder, and take any actions necessary for appropriate follow up.

Document Access:

When questioned about their motivation to access files, Bennett, McCambly, and Westfall all stated that they had had issues with obtaining city records from staff who they found to be non-responsive. When they saw files that pertained to subjects they were interested in, they clicked on the documents to review the information directly.

COD's process around information release to council members is, if a council member requests information during a council meeting it is provided to the council as a part of their council member

role. If a council member asks for information outside of a council meeting, they are asked to fill out an Information Release Request form and treated as a member of the general public. Neither Bennett nor Westfall believed a council member should have to complete an Information Release Request form to access public documents. McCambly is not opposed to doing so but thinks it takes too long.

It is worth revisiting the process and controls around information provided to council. If release of documents in general is an issue for the council, they could set parameters related to access of information through administrative process and/or code.

**Password Protection:**

COD should change the password on its Nugshak Account to protect itself in case there was an intentional or unintentional breach of the password.

**Training:**

COD Council and Staff would benefit from training sessions on procurement practices and terminology, public records and information requests for elected officials, reading and interpreting code, and best practices in council/manager relations. Such training may be offered by COD's contracted attorney and/or by an organization such as the Alaska Municipal League. The recent training provided by Mr. Palmer and Mr. Severin on the Open Meetings Act is an example of the type of training that could be provided.



## Other items of Note:

During this investigation additional issues surfaced that are potentially related to the issues being investigated. Information was recorded as presented to me, but I did not investigate these issues further.

1. Staff reported that they directly witnessed former council member Buholm attempt to direct the former Public Works Director (Billy) to enter into procurement contracts in a manner that may be a violation of the city's purchasing code. It was reported that Bennett was present at the time. Bennett also referenced the event and indicated that he did not agree with Buholm's approach.
2. Staff reported concern with how the procurement and work on the Territorial School Building was handled.
3. Council members reported significant frustration with, and belief that, the procurement process is routinely violated by staff.
4. Council members reported significant frustration with, and belief that, public records are routinely withheld.
5. Council member Bennett reported that he was frequently contacted by City staff for assistance with information related to project costing and related contracting issues. He believes such contact can be inappropriate.

In addition, Mike Bennett, Kevin McCambly, Kaleb Westfall, Kim Williams, and Neal Bennett all expressed frustration with city staff and other council members adhering to code provisions. I do not have detailed notes regarding all of their concerns as the issues expressed were outside the scope of this investigation. I did capture general impressions. Information can be provided if desired.

## Summary of Recommendations

Note: The recommendations below are number for ease of reference not order of priority. Recommendations are listed in the order they are addressed in the report sections above.

1. The COD has a Procurement Policy that outlines adherence to code. All City employees with purchasing authority, including the City Manager, should review and sign the policy, a copy of which should be maintained in the employee's personnel file. The policy should be updated to reflect current procurement limits.
2. Staff should be provided with training that affirms their rights and responsibilities to speak up if they are being asked to do something that violates code or policy and be provided with an avenue for reporting if they find themselves in what they believe to be a compromised position. This provides safety to them and mitigates risk to the city.
3. Create clear process and templates for procurement process that align with code, policy, and best practices:
  - a) Templates and related forms should be created and made available for use at all procurement levels.
  - b) Check lists should be created to assure that necessary elements are included in a bid packet.
  - c) Scoring rubrics should be included in bid packets.
  - d) Training should be provided to staff who are tasked with creating and evaluating competitive bids so everyone understands the requirements and process, and that it is done in a consistent manner.
  - e) Pre-bid conferences should be offered for competitive sealed proposals and bids to surface questions and concerns, increase transparency, and improve the quality of the responses.
4. The Council should define the term "family" as it relates to the Code of Ethics. Family can be interpreted as those living in one's household, first degree of kinship by blood or marriage, or other standards. It should be clear which standard applies.
5. It is worth noting that Code of Ethics provisions are designed to help safe guard organizations against actual and perceived improprieties. In this case, Mike Bennett's close connections with Bennett Enterprises will often lead to questions. Mike Bennett should refrain from acting in the role of a council member on any issue that is materially significant to Bennett Enterprises to avoid any question of conflict of interest.
6. Revisit the process and controls around information provided to council. If release of documents in general is an issue for the council, they could set parameters related to access of information through administrative process and/or code.

7. The City Manager should conduct an audit to determine if current or former employees accessed confidential documents that were inadvertently placed in the public folder, and take any actions necessary for appropriate follow up.
8. COD should change the password on its Nugshak Account to protect itself in case there was an intentional or unintentional breach of the password.
9. COD Council and Staff would benefit from training sessions on procurement practices and terminology, public records and information requests for elected officials, reading and interpreting code, and best practices in council/manager relations. Such training may be offered by COD's contracted attorney and/or by an organization such as the Alaska Municipal League. The recent training provided by Mr. Palmer and Mr. Severin on the Open Meetings Act is an example of the type of training that could be provided.



## **City of Dillingham – Administrative Response Report**

### **Subject: Corrective Actions Following Internal Access Review (Cosgrove Report)**

**Prepared by:** Daniel E. Decker Sr., City Manager

**Date:** June 5, 2025

### **Purpose of Report**

This report outlines the corrective actions implemented and underway in response to the findings presented in the April 7, 2025 Cosgrove Investigation Report. While the report identified serious concerns regarding improper access to city systems by individuals not employed by the City, and raised potential ethics violations stemming from those actions, the administration's focus remains on implementing meaningful, structured reforms across all departments. These reforms are designed not only to strengthen internal security, reinforce ethical safeguards, and ensure full compliance with policy—but also to prevent such breaches from occurring again or to significantly mitigate the risk should similar issues arise in the future.

### **Corrective Actions Completed**

#### **1. System Access & Security Reconfiguration**

- SharePoint permissions and cloud access settings have been reviewed and updated to limit access to internal administrative folders to authorized personnel only.
- Role-based access controls have been partially implemented, with further refinements underway to align user permissions with operational roles.
- Multi-factor authentication is in place for key administrative systems and will be expanded across departments in phases to ensure broader security coverage.
- Routine monitoring of access logs has begun, with plans to formalize scheduled reviews in the coming fiscal year.

#### **2. Procurement Training & Oversight**

- Conducting citywide procurement training, with specific guidance on:
  - Dillingham Municipal Code Title 4 purchasing policies
  - Sourcewell utilization procedures
  - Proper documentation and approval protocols
- Finance and administrative teams are working closely to flag inconsistencies before they reach payment.

#### **3. Staff Empowerment & Ethical Safeguards**

- All staff have been instructed that they are not to carry out directives they believe to be unethical, regardless of the source.



- Employees have been reminded that policy adherence overrides hierarchy when legality or ethics are at issue.
- These expectations have been reinforced through direct meetings and verbal briefings.

## **Ongoing and Planned Actions**

### **1. IT Audit & Monitoring Expansion**

- Exploring options for an external IT audit in FY26 to assess system vulnerability and establish a recurring review cycle.
- Internal SOPs are being updated to support scheduled checks of system access logs and procurement authorizations.

### **2. Training Continuity & Role Clarity**

- Annual refresher trainings are being institutionalized for both staff and department heads covering:
  - Procurement protocols
  - Ethical conduct
  - Confidentiality standards
- City Council orientation will now include a clearer explanation of **DMC Title 2**, including administrative boundaries and responsibilities.

### **3. Policy Integration**

- Revisions to procurement procedures are in progress, incorporating:
  - Role-specific access policies
  - Procurement workflows
  - Ethics escalation processes

## **Conclusion**

The City of Dillingham has taken meaningful steps to strengthen its internal controls, train its personnel, and ensure clear ethical boundaries are enforced. These actions, while responsive to the Cosgrove findings, are also part of a broader commitment to improve government accountability and public trust.

Through these efforts, we are laying the foundation for a resilient, policy-driven organization that upholds the highest standards of service and integrity.

## MEMORANDUM

**TO:** Alice Ruby, Mayor; City Council  
**FROM:** Sam Severin & Robert Palmer, Attorneys for City  
**RE:** Cosgrove Report Follow-up  
**DATE:** June 6, 2025

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The last two pages of the Cosgrove Report summarize the recommendations to improve nine areas of concern. The City Manager has provided corrective actions for the Administration. The following addresses the legal corrective actions.

**#2 Staff Rights and Responsibilities training.** In addition to internal training provided by the Administration, at the Council meeting on April 28, 2025, we provided broad training for staff and the Council. Multiple staff members were present including the City Manager, the City Clerk, and the Public Works Director. Extensive time was spent discussing DMC 2.21.060 (Interference with City Manager prohibited) and Council member's requests for information/records in addition to other topics like DMC 1.24.050 (Whistleblower Protection). *This item appears to be resolved.*

**#4 Code of Ethics definition of "family."** At the Council meeting on April 28, 2025, we raised the ambiguity and risk to Council members for not defining "family" in DMC 2.04.020 related to the definition of "Official or employee." We presented three options for the Council to consider. *The Council should formally decide if it wants to define "family."*

**#6 Council access to information.** At the Council meeting on April 28, 2025, we provided three options for Council members to get City information: (1) ask the City Manager, (2) raise the topic at a Council meeting and direct the City Manager to produce records, or (3) file a public records act request. In relation to asking the City Manager, the Council could formalize the request with a form, which could provide clarity on the request and accountability for production of records/information. We provided a template to the City Manager, which can be adjusted to fit the City's needs. *This item appears to be resolved.*

**#9 Council and Staff training.** At the Council meeting on April 28, 2025, we provided training on elected officials' information requests, applying code, and Council/Manager relations. Consultant Bill Dan also provided detailed training on the best practices for Council/Manager relations. *This item appears to be resolved.*

**Items #1, 3, 5, 7 and 8** are not directly tied to duties of our office, but we are happy to assist the City if desired. For example, if there are gaps in training or templates related to procurement, we can help with training or drafting forms. Also, even though an item may be resolved now, the City may want to audit compliance for a few years to make sure the updated practices still comply with the Cosgrove Report recommendations.