



FINANCE AND BUDGET COMMITTEE

Thursday, April 23, 2026 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

FINANCE & BUDGET COMMITTEE MEETING

CITY HALL COUNCIL CHAMBERS

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

Zoom call-in instructions used for all public meetings:

Zoom call-in: 1-719-359-4580, Meeting ID: 920 - 483 - 0473, Passcode: 99576

Phone access is more stable than video access. If the Zoom meeting freezes or drops, video access will be limited.

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

1. Minutes
03/26/2026
04/06/2029 (workshop)
04/09/2026 (workshop)

APPROVAL OF AGENDA

STAFF REPORTS

2. Staff Report for 04/23/2026

UNFINISHED BUSINESS

3. Fish Tax

NEW BUSINESS

4. FY27 Wages and Benefits Proposed
5. FY27 Salary Schedule Proposed
6. Organizational Chart for FY2027

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Thursday, March 26, 2026 at 5:30 PM

MINUTES

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MEETING INFORMATION

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CALL TO ORDER

- Meeting called to order at 5:32 PM

ROLL CALL

Present:

- Curt Armstrong, Chair
- Alice Ruby, Mayor
- Kaleb Westfall
- Steve Carriere
- Anita Foran, Finance Director
- Jack Savo Jr., City Manager (via Zoom)

Absent:

- Jean Barrett (excuses absence)
- Quorum established

APPROVAL OF MINUTES

February 20, 2026 Finance & Budget Committee Minutes

Motion: Carriere moved to approve the February 20, 2026 minutes

Second: Ruby

Issues Discussed:

- None

Vote:

- No objection
- Result: Motion carried

APPROVAL OF AGENDA

Motion: Carriere moved to approve the agenda

Second: Ruby

Discussed:

- Inclusion of discussion regarding Budget Amendment No. 2 workshop

Vote:

- No objection
- Result: Motion carried

STAFF REPORTS

Staff Report – Finance Director

Discussed:

- Guest speaker Mike Abbot from Three+One provided that:
 - CashVest investment performance and scoring improvements have done well
 - Interest revenue increase and investment yield performance have improved
 - Sweep account implementation is the next goal
 - Internal controls and fraud prevention measures are good
- Transitioning from check payments to ACH payments is a good protective measure
- Reserve requirement (three months operating expenses)
- Liquidity management and investment structure
- Supplemental payroll requirements and processes
- Business license compliance and revenue
- Audit status and timeline (April 27 completion target)
- Staffing vacancies (Assistant Finance Director, Revenue Cycle Manager)
- Property tax assessment notices and appeals timeline
- Tax collection and foreclosure process
- Grant applications and funding status
- Budget amendment preparation and timing
- Multi-year budget planning (FY27–FY29)
- Internal control implementation delays due to staffing
- Landfill credit card payment implementation
- Insurance application (AWRPA/APRA)
- Janitorial services RFP

Direction / Follow-Up:

- Staff to:
 - Complete sweep account setup
 - Finalize audit documentation
 - Continue grant applications and reporting
 - Prepare Budget Amendment No. 2 for presentation
 - Continue internal control implementation as staffing allows

Financial Report – February 2026

Discussed:

- Fund balance status and projected drawdown
- Revenue performance vs. target benchmarks
- Sales tax, property tax, and penalty revenue trends
- Seasonal revenue impacts (dock, harbor, rentals)
- Grant and bond revenue timing delays
- Transfers between funds and budget balancing
- Capital project and equipment replacement timing
- Debt service payments
- Expenditure trends (below projections in multiple departments)
- Impact of vacancies on expenditures
- Grant-funded project timing and reporting

Direction / Follow-Up:

- Staff to:
 - Incorporate adjustments into budget amendment
 - Monitor seasonal revenue changes
 - Continue tracking grant and bond reimbursements

UNFINISHED BUSINESS

Fish Tax (DMC 4.21)

Motion: Carriere moved to direct staff to obtain a legal opinion regarding implementation and interpretation of DMC 4.21 (raw fish tax) and report back to the Finance & Budget Committee

Second: Ruby (*confirmed from discussion flow; second occurred though not clearly restated in notes — included based on transcript sequence*)

Discussed:

- Existing municipal code authority for raw fish tax
- Legal interpretation of “point of sale”
- Applicability of tax to tender deliveries
- Impact of annexation removal on code applicability
- Comparison with other municipalities and boroughs
- Potential revenue generation
- Timing of implementation (FY26 vs FY27 or later)
- Industry notification and fairness considerations
- Legal risk and likelihood of challenge
- Need for formal written legal opinion
- Budget implications and revenue timing delays
- Coordination with budget planning

Vote:

- No objection
- Result: Motion carried

Direction / Follow-Up:

- Acting City Manager to:
 - Request formal written legal opinion
 - Address definitions and enforceability
 - Report back to Finance & Budget Committee
- Committee to:
 - Review findings prior to Council consideration
- Potential:
 - Special meeting if information is received early

NEW BUSINESS

Budget Amendment No. 2

Discussed:

- Incomplete draft and need for further review
- Timing for packet preparation and publication
- Need for workshop prior to Council action

Action:

- No formal motion

Direction / Follow-Up:

- Staff to:
 - Finalize budget amendment materials
 - Distribute completed packet
- Committee Action:

- Workshop scheduled for April 6, 2026

PUBLIC / COMMITTEE COMMENTS

Discussed:

- Need for new and diversified revenue sources
- Economic development and business attraction
- Reducing burden on existing taxpayers
- Fisheries-related economic opportunities
- Infrastructure and housing development
- Long-term revenue planning strategies

Direction / Follow-Up:

- Ongoing discussion:
 - Economic development strategies
 - Revenue diversification options
- Staff and Council:
 - Continue exploring new revenue opportunities

ADJOURNMENT

- Meeting adjourned at 7:03 PM

ATTEST

 Abigail Flynn, City Clerk

 Approval Date



FINANCE AND BUDGET COMMITTEE

April 6, 2026 at 5:30 PM

MINUTES

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CALL TO ORDER

- Workshop called to order at 5:30 PM by Chair Curt Armstrong

ROLL CALL

Present:

- Curt Armstrong, Chair
- Alice Ruby
- Steve Carriere
- Anita Foran, Finance Director
- Jack Savo Jr., City Manager

Absent:

- Jean Barrett
- Kaleb Westfall

WORKSHOP TOPIC

Budget Amendment No. 2

Issues Discussed:

- Review and development of Budget Amendment No. 2
- Revenue and expenditure adjustments
- Departmental budget considerations
- Timing and preparation for Council action

Direction / Follow-Up:

- Staff to continue preparation and refinement of Budget Amendment No. 2
- Item to be brought forward for Council consideration

ADJOURNMENT

- Workshop adjourned at 7:37 PM

ATTEST

Abigail Flynn, City Clerk

Approval Date



FINANCE AND BUDGET COMMITTEE

April 9, 2026 at 5:30 PM

MINUTES

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MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING

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April 9, 2026 – 5:29 PM

City Hall Council Chambers

CALL TO ORDER

- Workshop called to order at 5:29 PM by Chair Curt Armstrong

ROLL CALL

Present:

- Curt Armstrong, Chair
- Alice Ruby
- Steve Carriere
- Jean Barrett
- Anita Foran, Finance Director
- Jack Savo Jr., City Manager

Absent:

- Kaleb Westfall

WORKSHOP TOPIC

Budget Amendment No. 2

Discussed:

- Continued review and development of Budget Amendment No. 2
- Revenue and expenditure adjustments
- Departmental budget considerations
- Timing and preparation for Council action

Direction / Follow-Up:

- Staff to continue refinement of Budget Amendment No. 2
- Item to be brought forward for Council consideration

ADJOURNMENT

- Workshop adjourned at 7:19 PM

ATTEST

Abigail Flynn, City Clerk

Approval Date

Mayor
Alice Ruby

Acting Manager
Jack Savo Jr



Dillingham City Council
Triston Chaney
Jean Barrett
Steven Carriere
Curt Armstrong
Kaleb Westfall
Kevin McCambly

MEMORANDUM

Date: 04/21/2026

To: Jack Savo, City Manager

From: Anita Foran, Finance Director

Subject: Finance & Budget Report 04/23/2026

Council Considerations/Recommendations:

None at this time.

Department Accomplishment and Opportunities:

Nothing outside of the normal routine.

Audit Update:

FY25 Audit –Auditors have scheduled the final report to be drafted by the end of April. No determinations have been made at this time.

Department staffing:

Assistant Finance Director – Revenue Cycling Manager position is advertised to be filled. Have been able to utilize the on-call staff that was available.

Property Tax:

2026 assessment notices were delivered before March 15, 2026. Appeals deadline was April 15, 2026 and have been submitted to City Clerk and assessors for review.

Collections:

2018-2022 Foreclosure (3DI-24-00061CI) one-year redemption period has closed. There are 4 remaining properties on this list.

2020-2024 Foreclosure (3DI-25-00062CI) properties have until July 24, 2026, before the redemption period is closed. There are 17 remaining properties on this list.

2025 Foreclosure list is in final review. Collections letters went out April 5, 2026.

Grants:

Grant Updates

- FY27 NTS grant for Sr Center continuation application has been submitted for \$56,000. FY26 NTS grant quarterly report is due by the end of the month.
- BBEDC Intern grant applications have been submitted for EMS, Library, Senior Center and Harbor offices.
- LINKED grant for the Library. (by end of month)
- Harbor state grant 24-DC-015 for Harbor Floats.(by end of month)
- Downtown Fire Hall state grant 24-DC-078 quarterly report has been submitted..
- PFAS federal grant for new water line quarterly report has been submitted.
- Curyung Ice Machine quarterly report has been submitted.
- Snagpoint federal grant quarterly report has been submitted.
- Jail Contract report to be submitted by the end of the month.

Budget:

FY26 Budget amendment 2 has been introduced to the council and is ready for adoption at the May 7, 2026, council meeting.

FY27-FY29 creation has begun with staff and management.

FY27 Salary Schedule reflects the following changes:

- COLA increase of 1%.
- Reinstate a step cap at step 12 that was lifted in FY22. Current employees above step 12 will be grandfathered in at their current step.
- EMS Driver was added to VI A.
- Deputy Clerk/Admin Assistant has been moved from Level VIII A to VII A.
- Deputy City Manager has been moved from Level XII to XI.

Internal Controls:

- Review of the document is on hold.

Other News:

- APRA insurance renewal application has been submitted for review.

- Janitorial RFP has been opened and scored. Letter of Intent will be submitted to May 7, 2026 council meeting.

Upcoming Calendar Items:

- 15th of each month utility payments due; on the last day of month utility bills are sent.

Revenue and Expense Report – March 2026:

- Target percentage for March activity is 75%. Explanations provided in this report are for those items below 55% and above 95%. These are unaudited items and will have adjustments as the audit work is completed. Budget Revision Amendment #2 adjustments are not reflected in the budget column.
- Fund balance is a decrease of \$2,949,620.
- General fund revenue is on target at 75%.
- Gaming Sales tax returns are at 105%.
- Tobacco Excise tax returns are low at 49%.
- Payments of property tax are recorded at 103% & 105%. Actual amount received is 96% for real property and 82% for personal property.
- Property tax penalty and interest are high at 103%.
- Community Sharing and PILT have been received in full for the year.
- Lease and Rental income will be low until the end of the fiscal year when an annual lease payment is received from one of the vendors.
- Administrative overhead is reduced in all areas due to reduced spending in special revenue funds.
- PERS Forfeiture funds have returned higher than expected.
- All other payments currently are at the lower end at 58%.

Special Revenues & Other Funds Revenue

- Dock Revenue is 35% and will not rise much until May when the main barges arrive.
- Harbor revenue is at 40% and will not rise much until April when Harbor fees are received.
- Asset Forfeiture is low at 55% based on investment returns and due to spending of funds.
- Library grants are at 44% due to delay in receiving the Curyung funds for the IMLS grant received in March and due to method chosen to record the E-Rate grant.

- Bond Reimbursement from the State arrived mid-April.
- The investments are low for the Mary Carlson Estate and has a revenue of 54%.
- These delays are impacting on the 47% revenue for this section.

Transfers

- Transfers to the landfill have been reduced due to reduced spending that is expected to happen in the final quarter and is at 52% of the budget.
- Equipment replacement of \$2,805 reflects expenses for the K-9 unit requested in FY25 but received in FY26. The \$111,000 budget is for the annual payment for the grader loan. The grader is expected to arrive in the summer of 2026.
- Debt Service payments have been paid out as expected. Streets transfers is low due to the amount of investments received from the bond investments.
- Transfer for the school bond now reflects the State reimbursement expected to arrive in March.
- Transfers from Dock to Harbor have not happened due to Dock revenue being less than expenditures.
- Past transfers from Wastewater to Water were reversed.

General Fund Expenditures

- City council expenditures are at 50% due to reduced spending for a lobbyist.
- Foreclosure expenditures are at 32% and will increase as the foreclosure process continues.
- IT Expenditures are at 54% due to reduction in hardware purchases.
- K-9 Unit has no expenditures and the Fire Department donation expenses are at 9%.
- Public Works Administration is low at 55% due to staff openings
- Shop & streets expenditures are low due to an open staff position.
- Repairs to Grandma's house is low at 41%. The purpose of the building is still in debate.
- General fund expenditures are at 68% as expected.

Special Revenues & Other Funds Expenditures

- Water and Wastewater are low due to the not having purchased major equipment.
- Dock expenditures are low due to normal timing of operation. Maintenance expenditures have not been utilized at this time.

- Asset forfeiture funds have not been spent and are spent in April.
- Senior Center grants are high due to the budget revision not reflected.
- Library grant expenditures are low at 41%.
- Ambulance reserve fund expenditures are low at 31% due to a refund in an expense from FY25.
- Debt services expenses are on time as expected.
- Equipment replacement expenditures reflect K-9 expenditures that arrived late.
- Average expenditures are at 58%.

Grant and Bond Revenues/Expenditures

- EPA Landfill grant and the Snagpoint erosion grant. No expenses at this time.
- PFAS Improvements have begun and 63% of the budgeted amount has been spent for the fiscal year.
- State jail medical is a reimbursement from the state when medical services are required.
- Legislative Harbor grants have revenue at 17% and expenditures at 52%.
- Curyung support for the ice machine are at 27% for revenue and 32% for expenses.
- BBEDC Intern program is at 11% from the past summer for revenue and expenses.

Capital Project Revenues/Expenditures

- There will be \$86,179.99 that was originally budgeted to PW Buildings and Grounds for engineering and design to cover the Public Works Septic System. They budget revision has moved this to Capital Projects for better alignment for accounting purposes.

DILLINGHAM FISH TAX

EXECUTIVE SUMMARY

The Bottom Line: The 2014 court decision reversed our annexation of 396 square miles, but did NOT eliminate our authority to collect fish taxes within Dillingham city limits.

The Mistake: For 12 years, we thought "no fish taxes." This was wrong.

The Reality: We lost authority over ANNEXED territory only. We kept authority within ORIGINAL boundaries. In Alaska, raw fish taxes are determined by the physical location where the fish is landed or processed, not where it was caught

What This Means: Any fish sale in Dillingham gets taxed - regardless of where fish was caught.

The Action: Resume collecting Raw Fish Sales Tax for 2026 fishing season.

PART 1: THE TIMELINE

2012: Voters Approved Fish Taxes

- City annexed 396 square miles
- Created fish tax ordinances (2.5%)
- Voters approved both

2014: Court Reversed Annexation

- Judge Ruled: "You used wrong process"
- Court vacated 396 square miles
- Court did NOT invalidate tax ordinances

2014-2026: We Stopped Collecting

- The City of Dillingham determined: "no taxation period"
- This was a mistake

The House Analogy

You own a house. Try to claim neighbor's yard. Judge says "yard isn't yours."

WRONG: Stop taxing house AND yard

RIGHT: Stop taxing yard only

What we did: Stopped everything (wrong)

DILLINGHAM FISH TAX

PART 2: WHAT WE CAN COLLECT

Raw Fish Sales Tax (Our Main Tool)

Rate: 2.5%

Rule: If SALE happens in Dillingham, we can tax it

Examples: ✓ Fish sold at Local Processor = TAX

✓ Tender delivers to Dillingham = TAX

✓ Fish ticket issued here = TAX

✗ Sale in Naknek = NO TAX

The Math: 1,000 lbs at \$3/lb = \$3,000

Tax = \$75 (2.5%)

Fisherman gets: \$2,925

City gets: \$75

Why NOT Severance Tax

- Lost 396 square miles
- Current boundaries too limited
- Would generate minimal revenue
- Raw Fish Sales Tax covers what we need

PART 3: STATE vs LOCAL - NO CONFLICT

State tax: Processor pays tax on processing (3-5%)

City tax: Fisherman pays tax on selling (2.5%)

Different stages, different taxes, both legal.

DILLINGHAM FISH TAX

PART 4: WHO BENEFITS FROM NOT COLLECTING?

- 56% of permits owned by non-residents
 - Non-residents earned \$165M (2021)
 - They use our facilities FREE
 - Dillingham taxpayers subsidize everything
-

PART 5: OTHER COMMUNITIES

Naknek: 3% - ✓ Collecting

South Naknek: 2% - ✓ Collecting

King Salmon: 2.5% - ✓ Collecting

Dillingham: 2.5% - X Stopped (our mistake)

We're the ONLY one that stopped!

PART 6: COMMON QUESTIONS

Q: Why now?

We misunderstood the court decision. Other towns got it right - we didn't.

Q: Back taxes?

NO. No back taxes, no penalties. Fresh start 2026.

Q: State tax conflict?

No. Different stages, different taxes.

Q: Fish caught elsewhere but sold here?

Tax applies. Location of SALE matters.

PART 7: NEXT STEPS

Week 1: Legal confirmation

Week 2: Update systems

Week 3: Notify industry

Week 4: Start collecting

DILLINGHAM FISH TAX

PART 8: KEY MESSAGES

For Council: "Voter-approved ordinances not enforced for 12 years. Every other community collects. We need to correct this."

For Manager: "2014 decision affected boundaries, not authority. Need to correct error immediately."

For Industry: "2012 voter-approved tax we stopped by mistake. No back taxes. Fresh start 2026."

For Public: "Visiting fishermen used facilities free for 12 years. We're enforcing voter-approved taxes like neighbors do."

CONCLUSION

We misunderstood the court decision.
We only lost authority over annexed waters.
We kept authority within original boundaries.

Action: Resume collecting Raw Fish Sales Tax
No back taxes. Fresh start 2026.

This is both legally required and fiscally responsible.

MEMORANDUM

TO: Mayor Ruby and City Manager Jack Savo
FROM: Samuel C. Severin
RE: Raw Fish Tax
DATE: April 6, 2026



You have asked whether the City’s raw fish tax is enforceable and whether it applies to certain situations, such as when a tender is used to deliver fish. As explained in more detail below, the raw fish tax, Chapter 4.21 of the Dillingham Municipal Code, is valid and enforceable. In fact, it may be more broadly applicable than the city envisions.

1. The Annexation Efforts and Related Court Order are Not Relevant.

Planning Director Chris Maines has provided historical research suggesting that the City has not enforced DMC 4.21 due to a belief that the raw fish tax was invalidated by a 2014 court decision. Mr. Maines concluded that the 2014 decision did not impact the City’s ability to collect the raw fish tax. He is correct. That Court decision has no bearing on the City’s ability to enforce its tax code presently.

In December 2011, the Local Boundary Commission (LBC) approved Dillingham’s petition to annex 396 square miles of Nushagak Bay. Voters ratified the annexation in April 2012. The Village of Ekuk appealed the Local Boundary Commission’s approval of the City’s annexation petition in Case No. 3DI-12-22CI.

The court’s March 27, 2014 order reversed the LBC’s decision, determining “the Commission abused its discretion in not requiring the City of Dillingham to process its annexation petition according to the legislative review method.”

The court order mentioned taxation of raw fish in its factual background of the case, as taxation of raw fish in the annexed area was apparently one of the city’s motivations for the annexation. However, the court did not make any substantive decision regarding Dillingham’s code. The court’s focus was on regulations and statutes governing processes to be followed by the LBC. It would have been inappropriate for the court to make a decision about the tax code; taxation was not before the court.

The only impact on the City’s ability to tax is that its boundaries are smaller than they would have been had the annexation been upheld. Otherwise, Case No. 3DI-12-22CI can and should be disregarded in analyzing the applicability of the Dillingham Municipal Code.

2. The “Use Tax” Should not be Overlooked.

The City has asked about a number of fact patterns, including whether fish are delivered by a tender, and whether it matters if the tender is owned or leased. Many of these questions can also be analyzed through the lens of the use tax at DMC 4.21.260, which states, in part:

A. There is levied and shall be collected a use tax equal to the sales tax set out in Section 4.21.020 on the processing, storage, consumption, transportation, or other use of raw fish within the city if such fish has not been the subject of a transaction otherwise taxable under this chapter had the acquisition by the user been a purchase within the city. The tax shall be levied and collected in an amount equal to the rate of levy times the value of the property used.¹

Regardless of where a fish is caught or how it travels to Dillingham, the City is able to tax the value of the raw fish if the processing, storage, consumption, transportation or other use occurs within the city.

Longer-term, the City may consider amending the code to better integrate DMC 4.21.260 with DMC 4.21.020, as it is equally important in determining applicability of city tax on raw fish. This is merely a suggestion for convenience of the city and the public – the code is valid as written.

3. Applicability of Raw Fish Tax to Certain Facts

The memo from Mr. Maines provided a number of hypotheticals. His application of the code to the facts presented is generally correct. Beyond that, we are hesitant to provide hypothetical, fact specific advice at this point. Such advice often results in an

¹The remainder of the section is set forth below:

B. A credit shall be allowed against the tax imposed by this section in an amount that the present user, the user's agent, bailer or donor has paid a sales or use tax or a severance tax with respect to such fish in any other state or political subdivision prior to the use of the fish in the city. The person who processes, stores, consumes, transports, or otherwise uses raw fish subject to taxation under this section is liable for the payment of the tax to the city and shall file a return, obtain a certificate of registration, and remit the taxes due in the same manner and subject to the same requirements for reporting, payment, interest, penalties, inspection of records, enforcement, administration and other applicable provisions of this chapter as are set out for the taxation of sales of raw fish.

C. Under this section, the act of transporting property within the city shall only be considered a taxable use when the property being transported is raw fish caught or harvested within the city by a person who intends to sell the fish to a buyer, irrespective of whether the buyer is located within the city, and irrespective of whether the person transporting such raw fish has an agreement or obligation to sell the raw fish to any particular buyer at the time the transporting of the fish within the city occurs.

ongoing debate regarding whether slightly different facts alter the conclusion. The facts always change – the code governs.

That said, one question was the applicability of the raw fish tax if fish are caught outside city waters, then delivered by a tender to a processor in Dillingham. That is a taxable transaction. The definitions in DMC 4.21.010 guide the analysis. The definition of “sale of raw fish” is broad:

"Sale of raw fish" occurs without regard to whether delivery by the seller occurred directly or indirectly nor whether delivery of the fish occurred inside or outside the city if the fish are purchased for delivery, or are delivered, to a location inside the city at the time of sale. A sale of raw fish occurs within the city if the fish ticket issued by the buyer to the seller for the sale of raw fish is issued within the city. A sale also includes the performance of services within the city without regard to the place of sale of such services, and includes an event that occurs when a person within the city becomes directly or indirectly obligated to sell or convey property within the city, or to perform services within the city or to lease or rent to or permit the use of property within the city by another, including admissions to a place or event.

“Seller” is defined as “a person or entity that has caught raw seafood product and sells it to a buyer.”

Provided other conditions are met, whether the sale is direct or indirect or whether the delivery occurred inside or outside the city is not determinative. Again, the City should bear in mind that if the tax in DMC 4.21.020 does not apply, or its application is challenged, the use tax in DMC 4.21.260 may apply.

Conclusion:

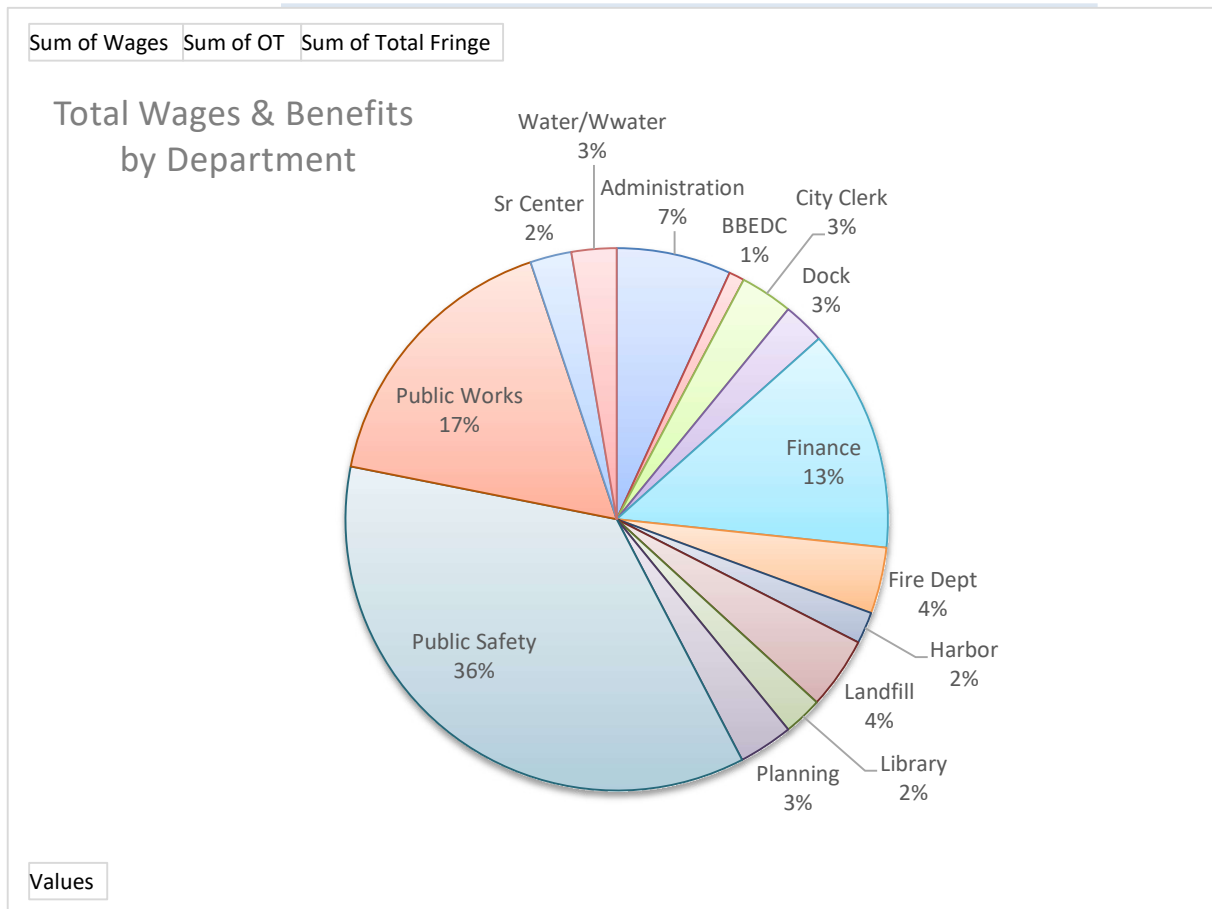
The geographical reach of the City’s tax code was diminished by the 2014 annexation decision. However, the validity of the raw fish tax was not impacted. Provided a sale or use fits the requirements of the code, Dillingham can enforce DMC 4.21. The Alaska Supreme Court has long interpreted the Alaska Constitution to provide municipalities broad taxing authority.² Dillingham is acting pursuant to that authority, like other communities in the region.

There are clarifications and improvements that could be made to the code. Most codes can use a refresh occasionally. It might be prudent to enforce DMC 4.21 for a couple years to better determine where additional clarity is needed. No changes are needed at this time.

² “This broad grant of taxing authority, limited only by other provisions of law, is consistent with the second sentence of Article X, Section 1 which requires that “[a] liberal construction shall be given to the powers of local government.”” Liberati v. Bristol Bay Borough, 584 P.2d 115 (Alaska 1978) (upholding Bristol Bay Borough ordinance imposing a three percent (3%) tax on the sale of all raw fish caught within the borough).

FY27 Wages and Benefits Proposed Budget

Fund	Wages	OT	Total Fringe	Grand Total
City Clerk	154,999	-	125,449	280,448
Administration	344,673	-	251,869	596,542
Finance	667,991	3,606	433,662	1,105,259
Planning	160,798	-	84,448	245,246
Public Safety	1,803,494	176,089	1,314,594	3,294,178
Fire Dept	199,474	12,465	143,501	355,441
Public Works	843,007	38,757	557,351	1,439,115
Library	116,225	-	53,753	169,978
Water/Wwater	135,311	25,772	128,542	289,625
Dock	126,307	22,769	82,932	232,009
Harbor	95,017	13,230	80,478	188,724
Sr Center	123,779	375	78,855	203,009
BBEDC	46,821	10,352	19,351	76,524
Landfill	216,097	13,396	153,068	382,561
	5,033,993	316,811	3,507,853	8,858,659



**City of Dillingham
FY2027 Salary Schedule Proposed**

Section . Item 5.

Dillingham City Salary Schedule: 1% increase effective July 1, 2026												Every 2 years	
Level	Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
II	Cooks Helper Library Aide/Clerk	17.69	18.04	18.40	18.77	19.15	19.53	19.92	20.32	20.73	21.14	21.56	22.00
III	Driver	19.67	20.06	20.46	20.87	21.29	21.72	22.15	22.59	23.05	23.51	23.98	24.46
IV	Library Assistant - Seasonal Receptionist Temporary Harbor Intern	21.94	22.38	22.83	23.28	23.75	24.22	24.71	25.20	25.71	26.22	26.74	27.28
V	Accounting Technician I Planning Records Manager Kitchen Manager	24.52	25.01	25.51	26.02	26.54	27.07	27.61	28.17	28.73	29.30	29.89	30.49
VI A	Accounting Technician II Assistant Librarian EMS Driver B&G Assistant B&G Laborer Dock Assistant Harbor Assistant Landfill Attendant Temp Laborer PW Office Asst Records Specialist	27.46	28.01	28.57	29.14	29.72	30.32	30.92	31.54	32.17	32.82	33.47	34.14
VI B	Dispatcher I	27.72	28.27	28.84	29.42	30.01	30.61	31.22	31.84	32.48	33.13	33.79	34.47
VII A	Dock Asst/Heavy Equipment Op Fleet Mechanic Landfill Operator Heavy Equipment OP Seasonal EMT Office Supervisor/Heavy Equip Op Planning Admin Assistant Deputy Clerk/Admin Assistant Water/Wastewater Operator I	30.83	31.45	32.08	32.72	33.37	34.04	34.72	35.41	36.12	36.84	37.58	38.33
VII B	Animal Control Officer Corrections Officer Dispatcher II DMV Agent/Admin Asst	31.12	31.74	32.38	33.02	33.69	34.36	35.05	35.75	36.46	37.19	37.94	38.69
VIII A	Accounting Technician III Bldg & Grounds Foreman Dock Supervisor Librarian EMS Prevention Officer Executive Asst/HR Asst Heavy Equipment Mechanic Foreman Landfill Supervisor Water/Wastewater Operator II	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 C	Corrections Sergeant Dispatch Supervisor	35.05	35.75	36.47	37.20	37.94	38.70	39.47	40.26	41.07	41.89	42.73	43.58
VIII B	Police Officer	38.31	39.08	39.86	40.65	41.47	42.30	43.14	44.01	44.89	45.78	46.70	47.63
IX	Accounting Tech IV Fire Department Coordinator Grant Writer Harbor Master PW Foreman Sr Center Director Utility Foreman	39.11	39.89	40.69	41.50	42.33	43.18	44.04	44.93	45.82	46.74	47.67	48.63
X A	Asst. Finance Director	44.19	45.07	45.98	46.89	47.83	48.79	49.77	50.76	51.78	52.81	53.87	54.94
X B	Police Sergeant	44.61	45.50	46.41	47.34	48.29	49.25	50.24	51.24	52.27	53.31	54.38	55.47
	Administration	54.91											
XI	Deputy City Manager 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

