



## **FINANCE AND BUDGET COMMITTEE**

Saturday, May 17, 2025 at 12:00 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

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **APPROVAL OF MINUTES**

#### **APPROVAL OF AGENDA**

#### **STAFF REPORTS**

- [1.](#) Finance and Budget Report 05.2025
- [2.](#) Revenue and Expense Report 01.2025
- [3.](#) Revenue and Expense Report 02.2025
- [4.](#) Revenue and Expense Report 03.2025
- [5.](#) Fund Balance Evaluation

#### **NEW BUSINESS**

- [6.](#) FY26 Budget Manager Proposal
- [7.](#) Personal Leave Accrual Rate
- [8.](#) Organizational Chart

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

#### **ADJOURNMENT**

**Mayor**  
Alice Ruby

**Acting Manager**  
Daniel Decker



**Dillingham City Council**  
Bertram Luckhurst  
Michael Bennett  
Steven Carriere  
Curt Armstrong  
Kaleb Westfall  
Kevin McCambly

## MEMORANDUM

**Date:** 05/14/2025

**To:** Daniel Decker, City Manager

**From:** Anita Fuller, Finance Director

**Subject:** Finance & Budget Report 05/17/2025

---

### Council Considerations/Recommendations:

- Consideration is needed on how to fund the Harbor fund deficit. Dock fund balance is not large enough to consider further support. Will either go in a fund balance deficit or need general fund transfer to balance the fund.

### Department Accomplishment and Opportunities:

#### Questica:

Have started the setup of Capital Budget. Was not ready for FY26 budget so is on hold until budget is finalized.

#### Audit Update:

FY24 Audit – Financial Statement adopted by council 03/27/2025.

FY25 Audit – Testwork scheduled for the week of October 13, 2025. Final week scheduled for the week of December 1, 2025.

### Department staffing:

Receivables Tech III, Taxes – Position became open and has been filled starting 04/07/2025. Training is ongoing.

### Property Tax:

Real property tax past due letters were mailed 01/05/2025 to provide a past due notice and foreclosure notice.

Personal property tax assessment returns were due February 1, 2025. Late fees will be assessed on returns received after this date. Force files are being created. Assessment Notices will be mailed by March 15, 2025.

Assessors are assisting with the preparation of the 2025 taxes. A letter addressing the 8% rate of property tax increases has been received and is attached.

**Collections:**

A foreclosure 2018-2022 has been finalized.

A foreclosure 2020-2024 has been approved by the council and is now in the hands of the City Clerk for publication and filing with the court.

Past due utility collections have started.

**Grants:**

NTS Grant report is finalized in February.

All 3<sup>rd</sup> quarter reports were finalized in April and May.

**Budget:**

FY25 Budget revisions have begun. Will finalize after FY26 budget is ready.

FY26 Budget is ready for review by Finance & Budget.

**Internal Controls:**

- On hold for after budget revisions and staff training.

**Other News:**

- W-2's and 1099's were completed at the end of January.
- ACA reporting was completed at the end of February.

**Upcoming Calendar Items:**

- 15<sup>th</sup> of each month utility payments due; last day of month utility bills sent.
- March 15, 2025 Real Property and Personal Property tax assessments are to be mailed out.

**Revenue and Expense Report – January through March 2025:**

- Target percentage for March is 75%. Explanations are for those items above 75% or below 55%.
- Fund balance is a decrease of \$2,319,487.
- Gaming sales tax reports remain at 12%.
- Sales Tax penalty & interest is at 38%. A review of Sales Tax is ongoing with as our new employee is being trained.
- Real and personal property taxes are higher than expected at 103%. Penalty & Interest is high at 120%. Staff are working with AccuFund to fix a known issue. The actual amount collected in December is 97% for real property and 88% for personal property.
- Shared Fisheries revenue was received at \$147,328 and will require a budget revision for a reduction of \$452,672.

- The PILT is \$17,418 higher than expected and will require a budget revision.
- Other state revenues arrive later in the year.
- Jail Contract for FY2025 has been finalized at about \$100K less than budgeted. Payment has been received for FY2024 after audit work was finalized. Three quarterly payments for FY25 were received in May.
- DMV (Motor Vehicle Tax) fees are generally several months behind but are currently lower than expected at 53%.
- Ambulance fees are low. The Fire Department is reviewing.
- Lease and rental incomes are as expected at 24%. The
- PERS Forfeiture fund has already exceeded expectations and will require a budget revision.

#### *Special Revenues & Other Funds Revenue*

- Harbor revenue is expected to continue to be low until April with the sale of Harbor stickers.
- Asset Forfeiture is received in full for the year.
- Public Safety reward is newly added to reflect that this will maintain a fund balance. No expected revenue is planned.
- Senior Center non-grant is reduced due to two office spaces not being rented. Will require budget revision.
- SOA Bond Investments have had a higher return than expected at 102% and will require a budget revision.
- SOA had a payment that impacted the refund received in FY24 for the amount of \$22,882 and will require a budget revision.
- Ambulance rental discontinued and will require a budget revision.

#### *Transfers*

- Ambulance reserve is reduced due to reduction in ambulance fees received to date.
- Equipment replacement is at 109% due to an increase in the cost of shipping for new vehicles. Full expenditure is based on budget expectations and timing of the barge and will require budget revision.
- Capital projects: See Capital Fund Expenditures.
- SRF Loans have been paid for the year.
- The School Bond bi-annual payment is for both interest and principal and is the higher payment for the year. Also the street bond payment is reduced to reflect the revenue received for interest received on the bond investment.
- Harbor transfers are reduced due to the Dock revenue being too low. There is a current deficit of Harbor \$103,9410.31, Ice Machine \$2,112.16 and Bathhouse of \$11,794.35 that needs to be funded. Council Decision is needed to see if a transfer from the general fund will be needed.
- Water revenue exceeds expenses and does not require a transfer.

#### *General Fund Expenditures*



- City Council expenses are at 40% due to lobbying contracts going into effect January 2025.
- Administration expenses are reduced due to the open Deputy CM and Grant writing position.
- Planning expenses are at 34% largely due to only using 11% of the contract/professional budget.
- Patrol expenses are at 54% and is mainly affected by open positions of rotational officers.
- Animal Control is at 52%. This is being reviewed for coding.
- K-9 Unit was started and will require a budget revision.
- Fire Department Donation funds have only been spent at 11%. This is a balance created when the fire department checking account was absorbed by the city.
- Buildings & Grounds maintenance expense is at 50% which is impacting the budget to be at 52%. This is expected to be expensed in full.
- The shop budget is reduced due to open positions in the beginning of the fiscal year and the subsequent reduced cost of equipment repairs.
- The streets budget is impacted by a delay in the gravel delivery.
- Grandma's House will resume some repairs when the city makes improvements to the watchman's apartment.
- Dillingham City School District payments have been made in full for the entire year.

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

- Water and Sewer expenditures are reduced due to open positions for part of the year. A reduction in Water expenses is reducing the need for a transfer from the Sewer subdepartment to help fund the Water subdepartment.
- Harbor expenses are as expected due to seasonally funded.
- No asset forfeiture funds have been spent.
- Had a final payout for the E911 duplication system of \$73,0551.60 in July that was not expected. This will require a budget revision to reflect council action already taken.
- Ambulance Reserve Funds are reduced due to volunteer stipends paid out every 6 months.
- SRF Loans are paid in full, school bond has one more interest payment and the street and firehall final payment for the year is scheduled.
- Equipment replacement was higher due to shipping costs.

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

- The Lagoon Aeration project is completed, and payment of invoices are finalized which includes LGLR and SRF Loan. SRF Loan payments are pending closeout of loan.
- SOA Department of Health grants closed out. Full grant is not expended.
- BBEDC Internships have finished programs for the summer and training has been completed for the fire department.
- Remaining grants are pending projects being started.

*Capital Project Revenues/Expenditures*

- Snagpoint erosion project has not started due to no response to the RFP. A new RFP is being drafted. This has delayed the \$356,694 budgeted line item.
- Architect work approved for the fire hall will be added to the budget for \$27,000.
- The Lagoon Aeration expenses increased from \$12,000 budget to \$101,006 per change order approved by council.

City of Dillingham  
Unaudited Revenues and Expenditures As of January 31, 2025

Data Collected on:  
4/14/2025

	<u>Budget - FY25</u>		<u>01/31/25</u>		<u>Percent</u>		<u>01/31/24</u>		<u>INC/(DEC)</u>		<u>% Adj</u>
		<u>YTD</u>		<u>YTD</u>				<u>YTD</u>		<u>Uncollected</u>	
<b>General Fund Revenues</b>											
General Sales Tax	\$ 3,200,000	\$ 2,123,841	66%	\$ 1,708,447	\$ 415,394	66%	(1,812.64)				
General Sales Tax - Remote	425,000	343,182	81%	164,716		81%					
Alcohol Sales Tax	280,000	164,716	59%	165,489	(772)	59%	(31.80)				
Transient Lodging Sales Tax	150,000	84,814	57%	97,410	(12,596)	57%					
Gaming Sales Tax	45,000	3,199	7%	20,080	(16,882)	7%					
Tobacco Excise Tax	300,000	143,789	48%	169,551	(25,761)	48%					
Marijuana Excise Tax	90,000	53,732	60%	51,205	-	60%					
Business License	17,000	12,700	75%	14,975	-	75%					
Penalty & Interest - Sales Tax	17,000	5,347	31%	12,312	(6,965)	31%	-				
Total Sales Tax	4,524,000	2,935,321	65%	2,404,185	352,418	65%					
Real Property Tax	2,460,000	2,535,193	103%	2,474,896	60,297	103%	(262,524.74)				
Personal Property Tax	1,098,000	1,128,724	103%	566,856	561,869	103%	(178,087.22)				
Penalty & Interest - Property Tax	130,000	144,750	111%	123,965	20,784	111%					
Total Property Taxes	3,688,000	3,808,667	103%	3,165,718	642,950	103%					
Telephone Gross Receipts State Tax	70,000	-	0%	-	-	0%					
Shared Fisheries	600,000	147,328	25%	600,639	(453,311)	25%					
Raw Fish Tax	20,000	-	0%	-	-	0%					
Community Sharing	75,396	-	0%	-	-	0%					
Payment in Lieu of Taxes (PILT)	520,000	537,418	103%	522,976	14,442	103%					
State Jail Contract	720,000	271,828	38%	29,759	242,069	38%					
Motor Vehicle Tax	25,000	10,026	40%	12,699	(2,673)	40%					
Ambulance Fees	60,000	11,205	19%	32,295	(21,091)	19%					
Lease & Rental Income	35,000	6,450	18%	7,300	(850)	18%					
Admin Overhead	157,405	77,402	49%	96,751	(19,349)	49%					
PERS on Behalf	168,162	105,447	63%	52,693	52,754	63%					
PERS Forfeiture Fund	25,000	33,400	134%	19,395	14,005	134%					
Other Revenues	298,800	216,456	72%	193,826	22,629	72%	(1,200.00)				
Total	2,774,763	1,416,961	51%	1,568,334	(151,373)	51%					
<b>Special Revenue &amp; Other Funds Revenue</b>											
Water	229,211	135,603	59%	131,594	4,009	59%	(8,372.81)				
Sewer	462,111	240,581	52%	254,158	(13,577)	52%	(11,303.29)				
Landfill	346,032	227,290	66%	217,329	9,960	66%	(3,057.00)				
Port - Dock	750,402	468,390	62%	727,930	(259,540)	62%	(13,896.80)				
Port - Harbor	157,912	36,749	23%	44,329	(7,581)	23%	(5,332.00)				
Asset Forfeiture Fund	500	422	84%	253	169	84%					
E-911 Service	67,000	39,419	59%	39,630	(210)	59%					

Section . Item 2.

Senior Center (Non-Grant)	49,059	14,434	29%	13,847	587	29%
Senior Center (Grant)	80,450	38,785	48%	49,228	(10,443)	48%
Library (Grants)	38,578	23,241	60%	23,881	(640)	60%
Debt Service - Bond Investments	80,000	65,342	82%	65,201	140	82%
Debt Service - SOA Revenue	742,060	683,388	92%	670,398	12,990	92%
Debt Services - Streets Refund	-	-		246,324	(246,324)	
Mary Carlson Estate	21,000	11,908	57%	12,589	(682)	57%
Ambulance Rental	14,400	4,800	33%	13,200	(8,400)	
Total	\$ 3,038,715	\$ 1,990,351	65%	\$ 2,509,893	\$ (519,542)	64%

**Transfers**

*From General Fund to Other Funds*

Landfill	662,724	407,315	61%	243,520	163,795
Senior Center	281,383	190,721	68%	82,176	108,544
Ambulance Reserve	50,000	8,964	18%	29,066	(20,102)
Equipment Replacement	220,000	237,795	108%	118,637	119,159
Capital Projects (Fund 7140)	368,694	128,006	35%	12,417	115,589
Landfill Closure (Fund 7150)	25,000	14,585	58%	-	14,585
Debt Service SRF Loans	51,461	38,100	74%	58,119	(20,019)
Debt Service Streets Bond	151,500	-	0%	-	-
Debt Service Firehall Bond	43,000	11,500	27%	12,000	(500)
Debt Service School Bond	318,440	302,987	95%	297,227	5,760

*From Dock Fund to Harbor Funds*

Port - Harbor	258,263	56,047	22%	122,918	(66,871)
Port - Harbor - Ice Machine	-	-		644	(644)
Port - Harbor - Bathroom	13,470	-	0%	7,208	(7,208)

*From Department to Department*

Transfer from E911 to Dispatch	67,000	34,101	51%	33,491	-
Transfer from Carlson Estate to Library	4,000	2,335	58%	2,331	-
Transfer from Wastewater to Water	102,068	-	0%	-	-

**Total**

<b>Total Revenues &amp; Transfers</b>	<b>\$ 2,617,003</b>	<b>\$ 1,432,456</b>	<b>55%</b>	<b>\$ 1,019,753</b>	<b>\$ 412,089</b>
	<b>\$ 16,642,481</b>	<b>\$ 11,583,756</b>	<b>70%</b>	<b>\$ 10,667,883</b>	<b>\$ 736,541</b>

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2025

Data Collected on:  
 4/14/2025

EXPENDITURES:	
General Fund Expenditures	
City Council	
City Clerk	
Administration	
Finance	
Legal	
Insurance	
Planning	
Foreclosures	
IT	
Public Safety Administration	
Dispatch	
Patrol	
Corrections	
DMV	
Animal Control Officer	
K-9 Unit	
Fire	
Fire Department Donation	
Public Works Administration	
Building and Grounds	
Shop	
Street	
Library	
Grandma's House	
City School	
Transfers to Other Funds	
<b>Total</b>	

Budget - FY25		01/31/25		Percent		01/31/24		INC/(DEC)	
		YTD				YTD			
\$	146,350	\$ 37,791	\$	26%		68,123	\$	(30,332)	
	326,797	171,057		52%		71,638		99,419	
	771,879	223,675		29%		168,802		54,873	
	1,496,839	734,800		49%		660,091		74,710	
	125,000	70,725		57%		53,004		17,720	
	328,100	238,397		73%		204,494		33,903	
	527,182	131,807		25%		142,562		(10,755)	
	9,000	6,175		69%		53		6,122	
	342,300	205,437		60%		150,441		54,996	
	370,887	188,719		51%		116,901		71,818	
	745,231	454,577		61%		336,215		118,361	
	1,597,624	668,581		42%		592,897		75,685	
	773,407	401,157		52%		386,591		14,565	
	86,804	47,467		55%		43,167		4,300	
	187,282	71,841		38%		81,902		(10,061)	
	0	5,087		0%		0		5,087	
	776,570	381,533		49%		259,937		121,597	
	10,000	1,141		11%		525		615	
	499,835	235,052		47%		89,568		145,483	
	1,229,345	510,034		41%		213,405		296,629	
	743,197	204,057		27%		290,105		(86,048)	
	738,528	276,517		37%		302,165		(25,648)	
	255,972	135,889		53%		103,133		32,755	
	73,961	29,047		39%		27,130			
	1,702,000	1,275,434		75%		850,981		424,453	
	2,147,202	1,325,388		62%		853,162		472,227	
<b>\$</b>	<b>16,011,292</b>	<b>\$ 8,031,382</b>	<b>\$</b>	<b>50%</b>		<b>6,066,993</b>	<b>\$</b>	<b>1,962,472</b>	

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2025

Data Collected on:  
 4/14/2025

<u>Special Revenue Funds Expenditures</u>							
Water	331,279	107,065	32%	126,713	(19,648)		
Sewer	539,468	101,840	19%	181,946	(80,106)		
Landfill	1,008,756	599,974	59%	463,440	136,534		
Port - Dock	840,229	467,330	56%	607,023	(139,694)		
Port - Harbor	428,545	183,902	43%	175,993	7,909		
Asset Forfeiture Fund	500	-	0%	-	-		
E-911 Service	67,000	107,153	160%	33,491	73,662		
Senior Center (Non-Grant)	330,469	203,450	62%	98,805	104,645		
Senior Center (Grant)	80,423	40,018	50%	67,377	(27,359)		
Library (Grants)	38,578	21,086	55%	23,938	(2,852)		
Mary Carlson Estate	6,255	4,002	64%	3,726	276		
Ambulance Reserve Fund	20,000	3,800	19%	4,880	(1,080)		
Debt Service SRF Loans	51,461	38,100	74%	58,119	(20,019)		
Debt Service School Bond	1,060,500	986,375	93%	967,625	18,750		
Debt Service Firehall Bond	43,000	11,500	27%	12,000	(500)		
Debt Service Streets Bond	231,500	60,750	26%	63,375	(2,625)		
Equipment Replacement	220,000	226,205	103%	118,637	107,569		
Total	\$ 5,297,963	\$ 3,162,550	60%	\$ 3,007,088	\$ 155,462		
	\$ 21,309,255	\$ 11,193,932	53%	\$ 9,074,080	\$ 2,117,934		
<hr/>							
Net Increase (Decrease) to Fund Balances	\$ (4,666,774)	\$ 389,824		\$ 1,593,803	\$ (1,381,393)		

City of Dillingham  
Unaudited Revenues and Expenditures As of January 31, 2025

Data Collected on:  
4/14/2025

Grant & Bond Revenues			
SOA-Landfill Firebreak	-		-
EPA Snagpoint Erosion Grant	-		-
COVID - CARES & ARPA & LGLR	1,776,543		1,471,228
SRF Loan - Lagoon Aeration	615,813		93,719
SRF Loan - Landfill	-		-
SOA-DOH Grants	201,000		64,611
Curyung-Ice Machine	20,833		1,324
Snagpoint Funding	3,209,387		-
BBEDC Intern Program	72,923		(33,190)
BBEDC Training Reimb	-		(37,527)
BBNC Training Reimb	-		(11,902)
<b>Total</b>	<b>\$ 5,896,499</b>	<b>\$ 1,930,312</b>	<b>\$ 382,048 \$ 1,548,263</b>

	<u>Budget - FY25</u>	<u>01/31/25</u> YTD	<u>Percent</u>	<u>01/31/24</u> YTD	<u>INC/(DEC)</u>
	-	-		-	-
	-	-		-	-
	1,776,543	1,752,195	99%	280,966	1,471,228
	615,813	93,719	15%	-	93,719
	-	-		-	-
	201,000	64,611	32%	-	64,611
	20,833	-	0%	(1,324)	1,324
	3,209,387	-	0%	-	-
	72,923	15,412	21%	48,602	(33,190)
	-	4,375		41,902	(37,527)
	-	-		11,902	(11,902)
	<b>\$ 5,896,499</b>	<b>\$ 1,930,312</b>	<b>33%</b>	<b>\$ 382,048</b>	<b>\$ 1,548,263</b>

Grant & Bond Expenditures			
SOA-Landfill Firebreak	-		-
EPA Snagpoint Erosion Grant	-		-
COVID - CARES & ARPA & LGLR	1,776,543	1,752,195	1,570,228
SRF Loan - Lagoon Aeration	615,813	576,281	522,094
SRF Loan - Landfill	-	-	-
SOA-DOH Grants	201,000	10,882	6,792
Curyung-Ice Machine	20,833	-	-
Snagpoint Erosion	3,209,387	-	-
BBEDC Intern Program	72,923	15,412	(19,028)
BBEDC Training Reimb	-	4,375	(37,527)
BBNC Training Reimb	-	-	(11,902)
<b>Total</b>	<b>\$ 5,896,499</b>	<b>\$ 2,359,145</b>	<b>\$ 428,488 \$ 2,030,657</b>
	<b>\$ -</b>	<b>\$ (428,833)</b>	<b>\$ (46,440) \$ 3,578,920</b>

	<u>Budget - FY25</u>	<u>01/31/25</u> YTD	<u>Percent</u>	<u>01/31/24</u> YTD	<u>INC/(DEC)</u>
	-	-		100,000	-
	-	-		-	-
	1,776,543	1,752,195	99%	181,966	1,570,228
	615,813	576,281	94%	54,187	522,094
	-	-		-	-
	201,000	10,882	5%	4,091	6,792
	20,833	-	0%	-	-
	3,209,387	-	0%	-	-
	72,923	15,412	21%	34,441	(19,028)
	-	4,375		41,902	(37,527)
	-	-		11,902	(11,902)
	<b>\$ 5,896,499</b>	<b>\$ 2,359,145</b>	<b>40%</b>	<b>\$ 428,488</b>	<b>\$ 2,030,657</b>
	<b>\$ -</b>	<b>\$ (428,833)</b>		<b>\$ (46,440)</b>	<b>\$ 3,578,920</b>

City of Dillingham  
Unaudited Revenues and Expenditures As of January 31, 2025

Data Collected on:  
4/14/2025

**Capital Project Funds Revenues**

	<u>Budget - FY25</u>	<u>01/31/25</u> <u>YTD</u>	<u>Percent</u>	<u>01/31/24</u> <u>YTD</u>	<u>INC/(DEC)</u>
Harbor Mayor Sale Revenue	-	-		1,200	(1,200)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,200</b>	<b>\$ (1,200)</b>

**Capital Project Funds Expenditures**

Public Safety Building	-	-		-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Snagpoint Erosion	356,694	-	0%	-	-
Sewer Lagoon Aeration	12,000	101,006	842%	-	101,006
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	27,000		-	-
Landfill Closure (7150)	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Harbor cleanup	-	-		-	-
<b>Total</b>	<b>\$ 368,694</b>	<b>\$ 128,006</b>	<b>35%</b>	<b>\$ -</b>	<b>\$ 101,006</b>
	<b>\$ (368,694)</b>	<b>\$ (128,006)</b>		<b>\$ 1,200</b>	<b>\$ (102,206)</b>

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	10,986,763	\$ 8,160,949
Special Fund Revenue	3,038,715	\$ 1,990,351
Transfers In	2,617,003	\$ 1,432,456
Grant and Bond Revenue	5,896,499	\$ 1,930,312
CIP Revenue	-	\$ -
	<b>\$ 22,538,980</b>	<b>\$ 13,514,068</b>
General Fund Expenditures	16,011,292	\$ 8,031,382
Special Fund Expenditures	5,297,963	\$ 3,162,550
Grant and Bond Expenditures	5,896,499	\$ 2,359,145
CIP Expenditures	368,694	\$ 128,006
	<b>\$ 27,574,448</b>	<b>\$ 13,681,083</b>
<b>Net Increase (Decrease) to Fund Bal</b>	<b>\$ (5,035,468)</b>	<b>\$ (167,016)</b>



City of Dillingham  
Unaudited Revenues and Expenditures As of February 28, 2025

Data Collected on:  
4/14/2025

	<u>Budget - FY25</u>		<u>02/28/25</u>		<u>Percent</u>		<u>02/28/24</u>		<u>INC/(DEC)</u>		Uncollected	% Adj
		<u>YTD</u>		<u>YTD</u>				<u>YTD</u>				
<b><u>General Fund Revenues</u></b>												
General Sales Tax	\$	3,200,000	\$	2,348,726	73%		\$	1,849,969	\$	498,757	(2,681.02)	73%
General Sales Tax - Remote		425,000		343,182	81%			213,913				
Alcohol Sales Tax		280,000		165,491	59%			179,895		(14,404)		59%
Transient Lodging Sales Tax		150,000		90,623	60%			108,910		(18,287)	(31.80)	60%
Gaming Sales Tax		45,000		5,576	12%			20,080		(14,504)		12%
Tobacco Excise Tax		300,000		166,665	56%			187,353		(20,689)		56%
Marijuana Excise Tax		90,000		60,653	67%			54,618		-		67%
Business License		17,000		13,600	80%			15,525		-		80%
Penalty & Interest - Sales Tax		17,000		5,564	33%			12,438		(6,874)	-	33%
Total Sales Tax		4,524,000		3,200,079	71%			2,642,701		423,999		71%
Real Property Tax		2,460,000		2,535,193	103%			2,474,896		60,297	(262,524.74)	92%
Personal Property Tax		1,098,000		1,128,724	103%			566,856		561,869	(178,087.22)	87%
Penalty & Interest - Property Tax		130,000		150,783	116%			123,965		26,818		116%
Total Property Taxes		3,688,000		3,814,701	103%			3,165,718		648,984		91%
Telephone Gross Receipts State Tax		70,000		-	0%			-		-		0%
Shared Fisheries		600,000		147,328	25%			600,639		(453,311)		25%
Raw Fish Tax		20,000		-	0%			-		-		0%
Community Sharing		75,396		-	0%			-		-		0%
Payment in Lieu of Taxes (PILT)		520,000		537,418	103%			522,976		14,442		103%
State Jail Contract		720,000		271,828	38%			29,759		242,069		38%
Motor Vehicle Tax		25,000		12,231	49%			13,667		(1,435)		49%
Ambulance Fees		60,000		18,411	31%			35,756		(17,345)		31%
Lease & Rental Income		35,000		7,380	21%			7,310		70		21%
Admin Overhead		157,405		86,235	55%			110,602		(24,367)		55%
PERS on Behalf		168,162		122,097	73%			60,954		61,143		73%
PERS Forfeiture Fund		25,000		33,400	134%			19,395		14,005		134%
Other Revenues		298,800		236,694	79%			216,846		19,847	(1,200.00)	79%
Total		2,774,763		1,473,023	53%			1,617,904		(144,881)		53%
<b>Total</b>	<b>\$</b>	<b>10,986,763</b>	<b>\$</b>	<b>8,487,804</b>	<b>77%</b>		<b>\$</b>	<b>7,426,323</b>	<b>\$</b>	<b>928,101</b>		<b>73%</b>
<b><u>Special Revenue &amp; Other Funds Revenue</u></b>												
Water		229,211		154,073	67%			149,452		4,621	(14,161.98)	61%
Sewer		462,111		272,905	59%			298,997		(26,092)	(19,118.68)	55%
Landfill		346,032		244,867	71%			232,151		12,716	(3,378.01)	70%
Port - Dock		750,402		499,658	67%			730,829		(231,171)	(13,896.80)	65%
Port - Harbor		157,912		36,337	23%			44,523		(8,186)	(5,332.00)	1%
Asset Forfeiture Fund		500		440	88%			362		78		1%
E-911 Service		67,000		43,614	65%			45,237		(1,623)		1%

Section . Item 3.

Senior Center (Non-Grant)	
Senior Center (Grant)	
Library (Grants)	
Debt Service - Bond Investments	
Debt Service - SOA Revenue	
Debt Services - Streets Refund	
Mary Carlson Estate	
Ambulance Rental	
<b>Total</b>	

	<u>Budget - FY25</u>	<u>02/28/25</u>	<u>Percent</u>	<u>02/28/24</u>	<u>INC/(DEC)</u>	
		<u>YTD</u>		<u>YTD</u>		
	49,059	15,073	31%	15,118	(45)	31%
	80,450	39,064	49%	49,889	(10,826)	49%
	38,578	23,241	60%	23,881	(640)	60%
	80,000	73,728	92%	74,921	(1,193)	92%
	742,060	683,388	92%	670,398	12,990	92%
	-	(22,882)		246,324	(269,206)	
	21,000	13,307	63%	14,278	(971)	63%
	14,400	4,800	33%	13,200	(8,400)	
	<b>\$ 3,038,715</b>	<b>\$ 2,081,613</b>	<b>69%</b>	<b>\$ 2,609,563</b>	<b>\$ (527,950)</b>	<b>67%</b>

<b>Transfers</b>	
<i>From General Fund to Other Funds</i>	
Landfill	
Senior Center	
Ambulance Reserve	
Equipment Replacement	
Capital Projects (Fund 7140)	
Landfill Closure (Fund 7150)	
Debt Service SRF Loans	
Debt Service Streets Bond	
Debt Service Firehall Bond	
Debt Service School Bond	
<i>From Dock Fund to Harbor Funds</i>	
Port - Harbor	
Port - Harbor - Ice Machine	
Port - Harbor - Bathroom	
<i>From Department to Department</i>	
Transfer from E911 to Dispatch	
Transfer from Carlson Estate to Library	
Transfer from Wastewater to Water	
<b>Total</b>	

**Total Revenues & Transfers**

<b>\$ 2,617,003</b>	<b>\$ 1,512,380</b>	<b>58%</b>	<b>\$ 1,196,319</b>	<b>\$ 337,732</b>
<b>\$ 16,642,481</b>	<b>\$ 12,081,796</b>	<b>73%</b>	<b>\$ 11,232,205</b>	<b>\$ 737,884</b>

City of Dillingham  
 Unaudited Revenues and Expenditures As of February 28, 2025

Data Collected on:  
 4/14/2025

EXPENDITURES:	
General Fund Expenditures	
City Council	
City Clerk	
Administration	
Finance	
Legal	
Insurance	
Planning	
Foreclosures	
IT	
Public Safety Administration	
Dispatch	
Patrol	
Corrections	
DMV	
Animal Control Officer	
K-9 Unit	
Fire	
Fire Department Donation	
Public Works Administration	
Building and Grounds	
Shop	
Street	
Library	
Grandma's House	
City School	
Transfers to Other Funds	
<b>Total</b>	

Budget - FY25		02/28/25		02/28/24		Data Collected on:	
		YTD	Percent	YTD	INC/(DEC)		
\$	146,350	\$ 50,267	34%	\$ 80,492	\$ (30,225)		
	326,797	202,404	62%	91,294	111,111		
	771,879	254,489	33%	226,616	27,874		
	1,496,839	876,104	59%	749,327	126,777		
	125,000	91,689	73%	69,884	21,805		
	328,100	271,254	83%	232,186	39,068		
	527,182	150,974	29%	163,171	(12,197)		
	9,000	6,546	73%	53	6,493		
	342,300	270,667	79%	170,326	100,341		
	370,887	227,145	61%	133,122	94,022		
	745,231	513,096	69%	385,688	127,408		
	1,597,624	746,788	47%	673,941	72,846		
	773,407	476,761	62%	547,883	(71,122)		
	86,804	54,166	62%	50,070	4,096		
	187,282	82,510	44%	97,619	(15,109)		
	0	5,087	0%	0	5,087		
	776,570	417,250	54%	303,538	113,712		
	10,000	1,141	11%	525	615		
	499,835	262,956	53%	104,470	158,486		
	1,229,345	573,409	47%	248,970	324,439		
	743,197	237,835	32%	363,961	(126,126)		
	738,528	311,132	42%	353,790	(42,658)		
	255,972	158,598	62%	118,982	39,616		
	73,961	33,738	46%	32,938			
	1,702,000	1,275,434	75%	851,206	424,228		
	2,147,202	1,420,104	66%	1,006,234	413,870		
<b>\$</b>	<b>16,011,292</b>	<b>\$ 8,971,544</b>	<b>56%</b>	<b>\$ 7,056,289</b>	<b>\$ 1,914,455</b>		

City of Dillingham  
 Unaudited Revenues and Expenditures As of February 28, 2025

Data Collected on:  
 4/14/2025

<u>Special Revenue Funds Expenditures</u>							
Water	331,279	121,962	37%	145,394	(23,432)		
Sewer	539,468	118,266	22%	197,619	(79,352)		
Landfill	1,008,756	650,357	64%	500,851	149,506		
Port - Dock	840,229	498,808	59%	697,305	(198,497)		
Port - Harbor	428,545	199,061	46%	193,376	5,685		
Asset Forfeiture Fund	500	-	0%	-	-		
E-911 Service	67,000	89,945	134%	38,568	51,377		
Senior Center (Non-Grant)	330,469	236,586	72%	117,859	118,727		
Senior Center (Grant)	80,423	44,860	56%	71,749	(26,890)		
Library (Grants)	38,578	23,843	62%	27,015	(3,171)		
Mary Carlson Estate	6,255	4,573	73%	4,038	535		
Ambulance Reserve Fund	20,000	3,800	19%	4,880	(1,080)		
Debt Service SRF Loans	51,461	51,461	100%	58,119	(6,658)		
Debt Service School Bond	1,060,500	986,375	93%	967,625	18,750		
Debt Service Firehall Bond	43,000	11,500	27%	12,000	(500)		
Debt Service Streets Bond	231,500	60,750	26%	63,375	(2,625)		
Equipment Replacement	220,000	227,071	103%	118,637	108,434		
Total	\$ 5,297,963	\$ 3,329,218	63%	\$ 3,218,410	\$ 110,809		
	\$ 21,309,255	\$ 12,300,762	58%	\$ 10,274,699	\$ 2,025,264		
Net Increase (Decrease) to Fund Balances		\$ (4,666,774)		\$ 957,505	\$ (1,287,380)		

	<u>Budget - FY25</u>		<u>02/28/25</u>		<u>Percent</u>	<u>02/28/24</u>		<u>INC/(DEC)</u>
			<u>YTD</u>			<u>YTD</u>		
<b>Grant &amp; Bond Revenues</b>								
SOA-Landfill Firebreak	-	-	-	-		-	-	-
EPA Snagpoint Erosion Grant	-	-	-	-		-	-	-
COVID - CARES & ARPA & LGLR	1,776,543		1,752,195		99%	280,966		1,471,228
SRF Loan - Lagoon Aeration	615,813		93,719		15%	-		93,719
SRF Loan - Landfill	-	-	-	-		-	-	-
SOA-DOH Grants	201,000		64,611		32%	2,948		61,663
Curyung-Ice Machine	20,833		-		0%	(1,324)		1,324
Snagpoint Funding	3,209,387		-		0%	-		-
BBEDC Intern Program	72,923		15,412		21%	48,602		(33,190)
BBEDC Training Reimb	-	-	4,375			41,902		(37,527)
BBNC Training Reimb	-	-	-	-		11,902		(11,902)
<b>Total</b>	<b>\$ 5,896,499</b>	<b>\$ 1,930,312</b>	<b>\$ 1,930,312</b>	<b>33%</b>		<b>\$ 384,996</b>	<b>\$ 1,545,315</b>	

<b>Grant &amp; Bond Expenditures</b>								
SOA-Landfill Firebreak	-	-	-	-		100,000		-
EPA Snagpoint Erosion Grant	-	-	-	-		-		-
COVID - CARES & ARPA & LGLR	1,776,543		1,752,195		99%	181,966		1,570,228
SRF Loan - Lagoon Aeration	615,813		576,281		94%	54,187		522,094
SRF Loan - Landfill	-	-	-	-		-		-
SOA-DOH Grants	201,000		10,882		5%	4,091		6,792
Curyung-Ice Machine	20,833		-		0%	-		-
Snagpoint Erosion	3,209,387		-		0%	-		-
BBEDC Intern Program	72,923		15,412		21%	34,441		(19,028)
BBEDC Training Reimb	-	-	4,375			41,902		(37,527)
BBNC Training Reimb	-	-	-	-		11,902		(11,902)
<b>Total</b>	<b>\$ 5,896,499</b>	<b>\$ 2,359,145</b>	<b>\$ 2,359,145</b>	<b>40%</b>		<b>\$ 428,488</b>	<b>\$ 2,030,657</b>	
	<b>\$ -</b>	<b>\$ (428,833)</b>	<b>\$ (428,833)</b>			<b>\$ (43,492)</b>	<b>\$ 3,575,972</b>	

City of Dillingham

Unaudited Revenues and Expenditures As of February 28, 2025

Data Collected on:  
4/14/2025

<u>Capital Project Funds Revenues</u>		<u>Budget - FY25</u>		<u>02/28/25</u>	<u>02/28/24</u>		<u>INC/(DEC)</u>
Harbor Mayor Sale Revenue				<u>YTD</u>	<u>YTD</u>		
Total		\$ -	\$ -		\$ 1,200	\$ (1,200)	
					\$ 1,200	\$ (1,200)	
<u>Capital Project Funds Expenditures</u>							
Public Safety Building		-	-		-	-	-
Water Improvements		-	-		-	-	-
WasteWater Improvements							-
Snagpoint Erosion		356,694	-		-	-	-
Sewer Lagoon Aeration		12,000	101,006		-	-	101,006
Other Lift Station		-	-		-	-	-
Fire Dept Water Damage Repair		-	27,000		-	-	-
Landfill Closure (7150)		-	-		-	-	-
Landfill Shop Fire		-	-		-	-	-
Landfill Groundwater Well		-	-		-	-	-
Harbor cleanup		-	-		-	-	-
Total		\$ 368,694	\$ 128,006		\$ -	\$ 101,006	
		\$ (368,694)	\$ (128,006)		\$ 1,200	\$ (102,206)	

		<u>Budget</u>	<u>Actual</u>
General Fund Revenue		\$ 10,986,763	\$ 8,487,804
Special Fund Revenue		\$ 3,038,715	\$ 2,081,613
Transfers In		\$ 2,617,003	\$ 1,512,380
Grant and Bond Revenue		\$ 5,896,499	\$ 1,930,312
CIP Revenue		\$ -	\$ -
		\$ 22,538,980	\$ 14,012,108
General Fund Expenditures		\$ 16,011,292	\$ 8,971,544
Special Fund Expenditures		\$ 5,297,963	\$ 3,329,218
Grant and Bond Expenditures		\$ 5,896,499	\$ 2,359,145
CIP Expenditures		\$ 368,694	\$ 128,006
		\$ 27,574,448	\$ 14,787,914
Net Increase (Decrease) to Fund Bal		\$ (5,035,468)	\$ (775,806)

City of Dillingham  
Unaudited Revenues and Expenditures As of March 31, 2025

Data Collected on:  
4/16/2025

General Fund Revenues		Budget - FY25	03/31/25 YTD	Percent	03/30/24 YTD	INC/(DEC)	Uncollected	% Adj
General Sales Tax	\$	3,200,000	\$ 2,531,880	79%	\$ 2,097,314	\$ 434,566	(4,329.67)	79%
General Sales Tax - Remote		425,000	394,058	93%	259,293			
Alcohol Sales Tax		280,000	181,989	65%	179,895	2,094		65%
Transient Lodging Sales Tax		150,000	102,871	69%	110,540	(7,670)	(31.80)	69%
Gaming Sales Tax		45,000	5,576	12%	20,080	(14,504)		12%
Tobacco Excise Tax		300,000	178,394	59%	201,171	(22,778)		59%
Marijuana Excise Tax		90,000	62,060	69%	59,730	-		69%
Business License		17,000	13,800	81%	15,675	-		81%
Penalty & Interest - Sales Tax		17,000	6,513	38%	12,543	(6,030)	-	38%
Total Sales Tax		4,524,000	3,477,140	77%	2,956,241	385,679		77%
Real Property Tax		2,460,000	2,535,193	103%	2,474,896	60,297	(151,856.77)	97%
Personal Property Tax		1,098,000	1,128,724	103%	567,152	561,572	(161,067.07)	88%
Penalty & Interest - Property Tax		130,000	156,642	120%	127,039	29,603		120%
Total Property Taxes		3,688,000	3,820,559	104%	3,169,088	651,472		95%
Telephone Gross Receipts State Tax		70,000	-	0%	-	-		0%
Shared Fisheries		600,000	147,328	25%	600,639	(453,311)		25%
Raw Fish Tax		20,000	-	0%	-	-		0%
Community Sharing		75,396	-	0%	-	-		0%
Payment in Lieu of Taxes (PILT)		520,000	537,418	103%	522,976	14,442		103%
State Jail Contract		720,000	271,828	38%	29,759	242,069		38%
Motor Vehicle Tax		25,000	13,230	53%	14,582	(1,352)		53%
Ambulance Fees		60,000	24,788	41%	38,011	(13,223)		41%
Lease & Rental Income		35,000	8,310	24%	8,230	80		24%
Admin Overhead		157,405	96,807	62%	120,116	(23,309)		62%
PERS on Behalf		168,162	136,513	81%	68,293	68,220		81%
PERS Forfeiture Fund		25,000	33,400	134%	38,943	(5,543)		134%
Other Revenues		298,800	255,477	86%	237,163	18,314	(1,200.00)	85%
Total		2,774,763	1,525,099	55%	1,678,712	(153,613)		55%
Total	\$	10,986,763	\$ 8,822,799	80%	\$ 7,804,042	\$ 883,537		77%
Special Revenue & Other Funds Revenue								
Water		229,211	173,113	76%	171,054	2,060	(25,153.02)	65%
Sewer		462,111	305,987	66%	331,613	(25,626)	(33,956.58)	59%
Landfill		346,032	261,986	76%	249,607	12,378	(4,605.01)	74%
Port - Dock		750,402	513,856	68%	732,350	(218,494)	(13,896.80)	67%
Port - Harbor		157,912	37,387	24%	46,085	(8,698)	(5,332.00)	24%
Asset Forfeiture Fund		500	491	98%	406	84		98%
E-911 Service		67,000	49,105	73%	50,724	(1,619)		73%
Public Safety Reward		-	-	0%	-	-		0%

Section . Item 4.

Senior Center (Non-Grant)	
Senior Center (Grant)	
Library (Grants)	
Debt Service - Bond Investments	
Debt Service - SOA Revenue	
Debt Services - Streets Refund	
Mary Carlson Estate	
Ambulance Rental	
<b>Total</b>	

	<u>Budget - FY25</u>	<u>03/31/25</u>	<u>Percent</u>	<u>03/30/24</u>	<u>INC/(DEC)</u>	
	YTD	YTD				
	49,059	18,889	39%	16,364	2,525	39%
	80,450	53,529	67%	74,055	(20,526)	67%
	38,578	23,241	60%	23,881	(640)	60%
	80,000	81,283	102%	74,921	6,363	102%
	742,060	683,388	92%	670,398	12,990	92%
	-	(22,882)		246,324	(269,206)	
	21,000	14,856	71%	16,090	(1,234)	71%
	14,400	4,800	33%	14,400	(9,600)	
	<b>\$ 3,038,715</b>	<b>\$ 2,199,030</b>	<b>72%</b>	<b>\$ 2,718,274</b>	<b>\$ (519,244)</b>	<b>70%</b>

<b>Transfers</b>	
<i>From General Fund to Other Funds</i>	
Landfill	
Senior Center	
Ambulance Reserve	
Equipment Replacement	
Capital Projects (Fund 7140)	
Landfill Closure (Fund 7150)	
Debt Service SRF Loans	
Debt Service Streets Bond	
Debt Service Firehall Bond	
Debt Service School Bond	
<i>From Dock Fund to Harbor Funds</i>	
Port - Harbor	
Port - Harbor - Ice Machine	
Port - Harbor - Bathroom	
<i>From Department to Department</i>	
Transfer from E911 to Dispatch	
Transfer from Carlson Estate to Library	
Transfer from Wastewater to Water	
<b>Total</b>	

**Total Revenues & Transfers**

<b>\$ 2,617,003</b>	<b>\$ 1,604,187</b>	<b>\$ 1,327,045</b>	<b>\$ 263,016</b>
<b>\$ 16,642,481</b>	<b>\$ 12,626,016</b>	<b>\$ 11,849,361</b>	<b>\$ 627,309</b>



City of Dillingham  
 Unaudited Revenues and Expenditures As of March 31, 2025

Data Collected on:  
 4/16/2025

EXPENDITURES:		Budget - FY25		03/31/25		Percent		03/30/24		INC/(DEC)	
General Fund Expenditures				YTD				YTD			
City Council		\$	146,350	\$	59,530		41%	\$	76,269	\$	(16,738)
City Clerk			326,797		246,160		75%		120,498		125,662
Administration			771,879		310,819		40%		275,081		35,738
Finance			1,496,839		1,093,109		73%		953,688		139,421
Legal			125,000		118,005		94%		85,070		32,935
Insurance			328,100		304,111		93%		259,878		44,233
Planning			527,182		177,657		34%		193,031		(15,374)
Foreclosures			9,000		7,049		78%		53		6,996
IT			342,300		292,476		85%		188,013		104,463
Public Safety Administration			370,887		283,508		76%		156,564		126,943
Dispatch			745,231		611,010		82%		468,832		142,178
Patrol			1,597,624		872,845		55%		800,517		72,328
Corrections			773,407		584,710		76%		545,932		38,778
DMV			86,804		67,563		78%		64,364		3,199
Animal Control Officer			187,282		98,246		52%		113,514		(15,267)
K-9 Unit			0		5,087		0%		0		5,087
Fire			776,570		588,867		76%		345,298		243,569
Fire Department Donation			10,000		1,141		11%		766		375
Public Works Administration			499,835		307,859		62%		128,195		179,665
Building and Grounds			1,229,345		658,013		54%		296,391		361,622
Shop			743,197		291,233		39%		434,527		(143,294)
Street			738,528		368,385		50%		437,918		(69,533)
Library			255,972		194,284		76%		137,910		56,374
Grandma's House			73,961		38,463		52%		38,369		
City School			1,702,000		1,700,434		100%		1,701,321		(887)
Transfers to Other Funds			2,147,202		1,482,283		69%		1,094,983		387,300
<b>Total</b>		<b>\$</b>	<b>16,011,292</b>	<b>\$</b>	<b>10,762,846</b>		<b>67%</b>	<b>\$</b>	<b>8,916,981</b>	<b>\$</b>	<b>1,845,771</b>

**Special Revenue Funds Expenditures**

	<u>Budget - FY25</u>	<u>03/31/25</u> <u>YTD</u>	<u>Percent</u>	<u>03/30/24</u> <u>YTD</u>	<u>INC/(DEC)</u>
Water	331,279	146,441	44%	170,996	(24,554)
Sewer	539,468	174,166	32%	224,913	(50,748)
Landfill	1,008,756	715,569	71%	554,536	161,033
Port - Dock	840,229	505,428	60%	732,289	(226,861)
Port - Harbor	428,545	221,381	52%	219,173	2,207
Asset Forfeiture Fund	500	-	0%	-	-
E-911 Service	67,000	134,057	200%	46,883	87,174
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	330,469	267,436	81%	138,123	129,313
Senior Center (Grant)	80,423	58,898	73%	84,728	(25,830)
Library (Grants)	38,578	27,922	72%	32,298	(4,376)
Mary Carlson Estate	6,255	5,168	83%	4,550	618
Ambulance Reserve Fund	20,000	3,800	19%	4,880	(1,080)
Debt Service SRF Loans	51,461	51,461	100%	58,119	(6,658)
Debt Service School Bond	1,060,500	986,375	93%	967,625	18,750
Debt Service Firehall Bond	43,000	11,500	27%	44,000	(32,500)
Debt Service Streets Bond	231,500	60,750	26%	231,750	(171,000)
Equipment Replacement	220,000	227,071	103%	118,637	108,434
<b>Total</b>	<b>\$ 5,297,963</b>	<b>\$ 3,597,422</b>	<b>68%</b>	<b>\$ 3,633,501</b>	<b>\$ (36,079)</b>
	<b>\$ 21,309,255</b>	<b>\$ 14,360,268</b>	<b>67%</b>	<b>\$ 12,550,482</b>	<b>\$ 1,809,692</b>

**Net Increase (Decrease) to Fund Balances \$ (4,666,774) \$ (1,734,252) \$ (701,121) \$ (1,182,383)**

	<u>Budget - FY25</u>		<u>03/31/25</u>		<u>Percent</u>	<u>03/30/24</u>		<u>INC/(DEC)</u>
			<u>YTD</u>			<u>YTD</u>		
<b>Grant &amp; Bond Revenues</b>								
SOA-Landfill Firebreak	-	-	-	-		-	-	-
EPA Snagpoint Erosion Grant	-	-	-	-		-	-	-
COVID - CARES & ARPA & LGLR	1,776,543		1,752,195		99%	280,966	1,471,228	
SRF Loan - Lagoon Aeration	615,813		93,719		15%	-	93,719	
SRF Loan - Landfill	-	-	-	-		-	-	-
SOA-DOH Grants	201,000		36,217		18%	2,948	33,269	
Curyung-Ice Machine	20,833		-	-	0%	(1,324)	1,324	
Snagpoint Funding	3,209,387		-	-	0%	-	-	-
BBEDC Intern Program	72,923		15,412		21%	48,602	(33,190)	
BBEDC Training Reimb	-	-	4,375			41,902	(37,527)	
BBNC Training Reimb	-	-	-	-		11,902	(11,902)	
<b>Total</b>	<b>\$ 5,896,499</b>	<b>\$ 1,901,917</b>	<b>\$ 384,996</b>	<b>\$ 1,516,921</b>	<b>32%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

<b>Grant &amp; Bond Expenditures</b>								
SOA-Landfill Firebreak	-	-	-	-		100,000	-	-
EPA Snagpoint Erosion Grant	-	-	-	-		-	-	-
COVID - CARES & ARPA & LGLR	1,776,543		1,752,195		99%	181,966	1,570,228	
SRF Loan - Lagoon Aeration	615,813		576,281		94%	54,187	522,094	
SRF Loan - Landfill	-	-	-	-		-	-	-
SOA-DOH Grants	201,000		10,882		5%	4,091	6,792	
Curyung-Ice Machine	20,833		-	-	0%	-	-	-
Snagpoint Erosion	3,209,387		-	-	0%	-	-	-
BBEDC Intern Program	72,923		15,412		21%	34,441	(19,028)	
BBEDC Training Reimb	-	-	4,375			41,902	(37,527)	
BBNC Training Reimb	-	-	-	-		11,902	(11,902)	
<b>Total</b>	<b>\$ 5,896,499</b>	<b>\$ 2,359,145</b>	<b>\$ 428,488</b>	<b>\$ 2,030,657</b>	<b>40%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>\$ -</b>	<b>\$ (457,228)</b>	<b>\$ (43,492)</b>	<b>\$ 3,547,578</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>

City of Dillingham  
Unaudited Revenues and Expenditures As of March 31, 2025

Data Collected on:  
4/16/2025

<u>Capital Project Funds Revenues</u>	Total
Harbor Mayor Sale Revenue	

<u>Budget - FY25</u>	<u>03/31/25</u>	<u>Percent</u>	<u>03/30/24</u>	<u>INC/(DEC)</u>
	<u>YTD</u>		<u>YTD</u>	
\$	-		1,200	(1,200)
\$	-		\$ 1,200	\$ (1,200)

<u>Capital Project Funds Expenditures</u>	Total
Public Safety Building	
Water Improvements	
WasteWater Improvements	
Snagpoint Erosion	
Sewer Lagoon Aeration	
Other Lift Station	
Fire Dept Water Damage Repair	
Landfill Closure (7150)	
Landfill Shop Fire	
Landfill Groundwater Well	
Harbor cleanup	

-	-	-	-	-
-	-	-	-	-
356,694	-	0%	-	-
12,000	101,006	842%	-	101,006
-	-		-	-
-	27,000		-	-
-	-		-	-
-	-		-	-
-	-		-	-
-	-		-	-
\$ 368,694	\$ 128,006	35%	\$ -	\$ 101,006
\$ (368,694)	\$ (128,006)		\$ 1,200	\$ (102,206)

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	10,986,763	\$ 8,822,799
Special Fund Revenue	3,038,715	\$ 2,199,030
Transfers In	2,617,003	\$ 1,604,187
Grant and Bond Revenue	5,896,499	\$ 1,901,917
CIP Revenue	-	\$ -
	<u>\$ 22,538,980</u>	<u>\$ 14,527,933</u>
General Fund Expenditures	16,011,292	\$ 10,762,846
Special Fund Expenditures	5,297,963	\$ 3,597,422
Grant and Bond Expenditures	5,896,499	\$ 2,359,145
CIP Expenditures	368,694	\$ 128,006
	<u>\$ 27,574,448</u>	<u>\$ 16,847,420</u>
Net Increase (Decrease) to Fund Bal	<u>\$ (5,035,468)</u>	<u>\$ (2,319,487)</u>

FUND BALANCE EVALUATION as of March 31, 2025

Fund	Audited 6/30/2016	Audited 6/30/2017	Audited 6/30/2018	Audited 6/30/2019	Audited 6/30/2020	Audited 6/30/2021	Audited 6/30/2022	Audited 6/30/2023	Audited 6/30/2024	Unaudited 3/31/2025
General Fund	4,571,704	3,602,827	4,076,400	4,327,297	5,555,980	5,688,480	8,740,663	10,125,737	9,019,700	7,143,658.59
Planning Capital Project	28,885	28,885	28,885	305,430	264,537	266,116	588,096	928,266	929,466	1,030,472.28
Debt Service	-	-	-	-	-	(53,742)	-	-	-	-
Special Revenue Fund										
Water & Sewer	12,660	45,099	104,132	344,381	552,780	753,230	890,544	1,180,582	1,354,928	1,513,421.55
Landfill	(74,870)	(335)	(335)	(5,136)	(14,281)	(769)	(6,278)	(6,278)	(37,434)	(16,722.88)
Port - Dock	730,405	790,694	687,068	1,113,198	1,218,057	1,278,441	1,282,112	1,282,112	662,354	670,781.70
Port - Harbor	33,950	24,430	24,431	17,655	13,256	17,069	(72,030)	(320,507)	2,687	(142,159.82)
E-911 Service	175,091	201,096	225,460	244,039	268,809	294,592	310,420	336,842	337,511	252,559.81
Asset Forfeitures Fund	2,994	11,034	18,364	15,586	27,733	27,762	26,080	26,497	27,065	27,555.52
Reward Fund	400	400	400	400	400	400	400	400	400	400.00
Senior Center	(38,010)	(700)	2,700	7,774	11,099	9,338	10,193	204,198	(1,705)	(3,016.82)
Library (Grants)	-	-	-	85	(804)	70	69	(2,745)	-	(4,680.95)
Public Safety	-	-	-	-	-	-	-	-	-	-
Local Support	2,293	2,293	2,293	2,293	1,170	1,170	2,293	(11,868)	(11,868)	(11,868.00)
Covid Support	-	-	-	-	-	-	-	1,000	-	-
Capital Project Fund										
Ambulance Reserve Capital Project	673,757	448,074	499,470	499,470	544,853	300,373	289,036	357,222	415,367	436,281.66
Equipment Replacement Capital Project	155,172	132,873	68,327	68,327	68,327	61,652	61,652	61,652	61,652	73,748.77
School Project	-	315	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626)	(1,626.00)
Streets Project	-	-	-	3,240,294	3,078,649	100,772	100,772	100,772	100,772	100,772.00
Firehall Project	-	-	-	805,281	787,325	120,541	34,784	(48,058)	(48,058)	(48,058.00)
New Firehall Project	-	-	-	-	-	-	-	-	-	-
Dock and Harbor Capital Project	-	-	-	-	-	-	-	-	-	-
Public Safety Capital Project	-	-	-	-	-	-	-	-	-	-
Wastewater System Improvements	-	-	-	-	-	-	-	-	-	(101,006.28)
Water Improvement	-	-	-	-	-	-	-	-	-	-
SOA Loans Capital Projects	-	-	-	-	-	-	-	-	-	(482,562.38)
Denali Commission Project	-	-	-	-	-	-	-	-	-	-
Landfill Committed Funds	172,044	172,044	172,044	172,044	172,044	172,044	172,044	172,044	172,044	190,795.00
Permanent Fund										
Mary Carlson Estate	393,280	344,550	344,581	351,659	367,955	368,570	356,691	360,883	376,245	385,933.21
<b>Total</b>	<b>\$6,839,755</b>	<b>\$5,803,579</b>	<b>\$6,252,594</b>	<b>\$11,508,451</b>	<b>\$12,916,263</b>	<b>\$ 9,404,483</b>	<b>\$ 12,785,915</b>	<b>\$ 14,747,125</b>	<b>\$ 13,359,500</b>	<b>\$ 11,014,679</b>
		(1,036,176)	449,015	5,255,857	1,407,812	(3,511,780)	3,381,432	1,961,210	(1,387,625)	(2,344,821)

Section . Item 5.

City of Dillingham

# Budget Narrative

FY 2026 Proposal

## Contents

Executive Summary.....	3
Budget Snapshot.....	3
General Fund Revenue – Key Drivers.....	3
General Fund Spending Priorities .....	3
Special Funds & Strategic Capital.....	3
FY 2026 Focus Areas .....	4
Revenue .....	5
Council.....	7
Clerk .....	9
Administration .....	11
Finance .....	13
Legal .....	16
Insurance.....	17
Planning .....	18
Foreclosure Costs.....	20
IT .....	21
Public Safety Administration.....	23
Public Safety Dispatch.....	26
Public Safety Patrol.....	28
Public Safety Corrections .....	31
Public Safety DMV.....	34
Public Safety Animal Control.....	35
Public Safety K-9 .....	37
Fire Department.....	38
Volunteer Fire Donation .....	42
PW Administration.....	43
PW Building & Grounds .....	45
PW Shop.....	47
PW Streets.....	49
Library .....	51
Grandma’s House.....	54
DCSD.....	55

General Fund Transfers.....	56
PW Water.....	57
PW Waste Water.....	61
PW Landfill .....	64
Port-Dock .....	68
Port-Harbor .....	72
Port - Ice Machine.....	75
Port - Bathhouse .....	76
Asset Forfeiture.....	77
E911 Fund .....	78
Senior Center /NTS & NSIP Grant .....	79
Public Safety Reward .....	83
Various Grant Fund(s) .....	84
Carlson House .....	86
Ambulance Replacement Fund .....	87
Equipment Replacement Fund .....	88
Capital Improvement Fund .....	89
Landfill Closure.....	91
Debt Service Fund .....	92



## 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 deficit spending, alongside a focused strategy to manage deferred capital needs. The projected **citywide fund balance deficit** stands at **\$4,359,803**, down from **\$5,035,468** the prior year, a **13.4% reduction**. While the FY 2026 General Fund is structurally balanced, this improvement reflects a broader strategy to reverse the long-term erosion of reserves and restore fiscal solvency across City operations.

### 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 Deficit	\$(4,359,803)
Deficit Reduction 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, and Harbor 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

- Deficit 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>
<ul style="list-style-type: none"> <li>SOA Raw Fish Tax distributed on communities</li> </ul>		
<b>Shared Fisheries Business</b>	<b>4425</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>SOA Shared Fisheries Business tax</li> </ul>		
<b>Telephone/COOP Tax</b>	<b>4430</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>SOA Telephone and Electric COOP revenue</li> </ul>		
<b>Motor Vehicle Tax</b>	<b>4440</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>SOA DMV tax collected for Dillingham vehicles</li> </ul>		
<b>Payment in Lieu of Tax</b>	<b>4450</b>	<b>\$540,000</b>
<ul style="list-style-type: none"> <li>PILT</li> <li>SOA revenue if lieu of taxes</li> </ul>		
<b>Jail Contract</b>	<b>4650</b>	<b>\$670,000</b>
<ul style="list-style-type: none"> <li>See PS Corrections for details</li> </ul>		
<b>Ambulance Fees</b>	<b>4730</b>	<b>\$60,000</b>
<ul style="list-style-type: none"> <li>See Fire Department for details</li> </ul>		
<b>Administrative Overhead</b>	<b>4970</b>	<b>\$202,405</b>
<ul style="list-style-type: none"> <li>Revenue collected from enterprise funds to equal 10% of all expenses (Minus PERS on Behalf)</li> </ul>		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$285,399</b>
<ul style="list-style-type: none"> <li>SOA support of the City's PERS obligation beyond the first 22%</li> </ul>		
<b>PERS Forfeiture Funds</b>	<b>4981</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>SOA PERS funds returned to the City of Dillingham</li> </ul>		
<b>SubTotal GF Targeted Areas</b>		<b>\$10,262,200</b>

<b>Other Revenue in subtotal</b>		<b>\$306,400</b>
<ul style="list-style-type: none"> <li>Ambulance Fees See Fire Department Narrative \$65,000</li> </ul>		
<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>		

1000 XXXX 10 11 0000 0

<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>Laserfishe 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>		

**1000 XXXX 10 12 0000 0**

<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:**

-



## 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>		

**1000 XXXX 10 13 0000 0**

<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>		

1000 XXXX 10 14 0000 0

<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>		

1000 XXXX 10 14 0000 0

<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:**

-

## 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:**

-

## 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

1000 XXXX 10 19 0000 0

REVENUE		
Foreclosed Property Sales	4049	\$30,000
<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>		
Total Revenue		\$30,000
EXPENSES		
Legal	7020	\$10,000
<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	7199	\$10,000
<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>		
Total Foreclosure Expenses		\$20,000

**Remarks:**

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

## IT

1000 XXXX 10 29 0000 0

<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>		

**1000 XXXX 10 29 0000 0**

<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:**

-

## Public Safety Administration

1000 XXXX 20 20 0000 0

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>		

1000 XXXX 20 20 0000 0

<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>		

1000 XXXX 20 20 0000 0

<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:
----------

## Public Safety Dispatch

1000 XXXX 20 21 0000 0

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>		



1000 XXXX 20 21 0000 0

<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

1000 XXXX 20 22 0000 0

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>		

1000 XXXX 20 22 0000 0

<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>		

1000 XXXX 20 22 0000 0

<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

1000 XXXX 20 24 0000 0

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>		

1000 XXXX 20 24 0000 0

<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>		

**1000 XXXX 20 24 0000 0**

<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

1000 XXXX 20 25 0000 0

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:**

-



## Public Safety Animal Control

1000 XXXX 20 26 0000 0

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) 1 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>		

**1000 XXXX 20 26 0000 0**

<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:**

-

## Public Safety K-9

1000 XXXX 20 28 0000 0

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

1000 XXXX 20 27 0000 0

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 wages, City covers 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>		

1000 XXXX 20 27 0000 0

<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>		

1000 XXXX 20 27 0000 0

<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

**1000 XXXX 25 27 0000 3**

<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:**

-



## PW Administration

1000 XXXX 30 30 0000 0

<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>		

1000 XXXX 30 30 0000 0

<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>

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

## PW Building & Grounds

1000 XXXX 30 31 0000 0

<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>		

1000 XXXX 30 31 0000 0

<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

1000 XXXX 30 32 0000 0

<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>		

1000 XXXX 30 32 0000 0

<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:**

-

## PW Streets

1000 XXXX 30 33 0000 0

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

1000 XXXX 30 33 0000 0

<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>		

1000 XXXX 40 41 0000 0

<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>		

**1000 XXXX 40 41 0000 0**

<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:**

-

## 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>		

**2100 XXXX 30 61 0000 0**

<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>		



**2100 XXXX 30 61 0000 0**

<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>		

**2100 XXXX 30 61 0000 0**

<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

2100 XXXX 30 62 0000 0

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>		

**2100 XXXX 30 62 0000 0**

<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>		

**2100 XXXX 30 62 0000 0**

<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

2200 XXXX 30 81 0000 0

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>		

**2200 XXXX 30 81 0000 0**

<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>		

**2200 XXXX 30 81 0000 0**

<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>		



2200 XXXX 30 81 0000 0

<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

2300 XXXX 70 70 0000 0

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>

2300 XXXX 70 70 0000 0

<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>		

**2300 XXXX 70 70 0000 0**

<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>		

**2300 XXXX 70 70 0000 0**

<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 budget of \$164,036</li> <li>Transferred from General Fund – \$94,277 to not pull from Dock fund balance.</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>		

**2400 XXXX 70 71 0000 0**

<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>		

**2400 XXXX 70 71 0000 0**

<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>		
Total Bathhouse Revenue		\$17,000
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>		
Total Bathhouse Expenses		\$17,000

**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>		

XXXX XXXX 42 44 7100 1

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. Defer to FY27
  - 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>
<ul style="list-style-type: none"> <li>SRF Loan Lagoon Aeration \$670,000 spent in FY24</li> </ul>		
<b>Investment Income</b>	<b>4700</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Funds received from APEI for 01/04/2021 landfill shop fire. \$350,000</li> </ul>		
<b>Insurance Proceeds</b>	<b>4960</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Funds received from APEI for 01/04/2021 landfill shop fire. \$350,000</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 budget. \$178,000</li> <li>Fund \$557,334 Snagpoint Erosion (none spent in FY25) Reserved in Fund balance)</li> </ul>		
<b>Total Capital Improvement Revenue</b>		<b>\$0</b>
Expense		
<b>Lagoon Aeration</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li></li> </ul>		
<b>Waterfront development</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li></li> </ul>		
<b>Water/Wastewater Study</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li></li> </ul>		
<b>Landfill Groundwater Well</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Replace one well at the landfill for the groundwater monitor see landfill grant</li> </ul>		
<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:**

-

**CITY OF DILLINGHAM**  
**FY 2025 Revenues**

		FY22 Actual	FY23 Actual	FY24 Actual	3 yr Average	FY25 Budget	FY25 Actual as of 04/30/2025	FY25 Variance	FY26 Manager 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
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
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
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
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
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
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
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
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
TOBACCO TAX	1000 4070 10 00 0000 0	272,902	283,843	263,634	273,460	300,000	205,891	94,109	280,000
MARIJUANA TAX	1000 4075 10 00 0000 0	-	95,070	76,585	57,218	90,000	71,114	18,886	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
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
COMMUNITY SHARING	1000 4410 00 00 0000 0	87,078	130,096	106,324	107,833	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
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
TELEPHONE/COOP Tax	1000 4430 00 00 0000 0	81,672	83,984	69,204	78,287	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
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
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
AMBULANCE FEES	1000 4730 20 27 0000 0	17,024	71,229	50,798	46,350	60,000	29,992	30,008	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
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
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
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
Minor revenues Subtotal		71,256	206,718	311,561	202,959	298,800	242,525	91,810	306,400
Total General Fund		9,754,033	10,230,645	9,701,248	9,901,756	10,986,763	9,164,787	1,909,299	10,568,600

## **SPECIAL REVENUE FUNDS**

[illegible]

**CITY OF DILLINGHAM  
FY 2025 Revenues**

		FY22 Actual	FY23 Actual	FY24 Actual	3 yr Average	FY25 Budget	FY25 Actual as of 04/30/2025	FY25 Variance	FY26 Manager Recommend
SRF - E911 FUND	Subtotal	1,672	417	568	886	500	491	9	500
SRF - SENIOR CENTER (Non-Grant & Grant)	Subtotal	65,899	66,958	67,470	66,776	67,000	55,894	11,106	67,000
LIBRARY GRANTS	Subtotal	164,343	158,696	124,014	141,373	129,509	73,392	56,117	115,200
BOND REIMBURSEMENT	Subtotal	81,605	106,801	46,577	86,726	38,578	29,880	8,698	38,578
MARY CARLSON ESTATE PERMANENT FUND	Subtotal	2,046,238	814,330	1,103,978	1,339,681	822,060	741,790	80,270	815,000
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>
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
DOCK TRANSFER DETAIL									
	Subtotal	20,101	23,683	634,162	225,989	271,733	39,147	232,586	329,550
OTHER FUND TRANSFER DETAIL									
	Subtotal	50,071	216,580	78,805	115,152	198,068	55,243	115,311	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>
GRANTS									
	Subtotal	1,339,596	1,039,329	525,050	924,061	5,280,686	1,808,198	268,241	3,282,787
STATE LOANS & FINANCING									
	Subtotal	20,644	5,320	(93,719)	(22,585)	615,813	93,719	522,094	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>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>18,777</b>

Section . Item 6.

**CITY OF DILLINGHAM**  
**FY 2025 Appropriations**

	FY22 Actual	FY23 Actual	FY24 Actual	3 yr Average	FY25 Budget	FY25 Actual as of 04/30/2025	FY25 Variance	FY26 Manager 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
1000 xxxx 10 12 Clerk	134,302	179,843	177,139	163,762	326,797	275,275	51,522	308,100
1000 xxxx 10 13 Administration	433,805	517,542	375,813	442,387	771,879	338,899	432,980	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
1000 xxxx 10 15 Legal	47,336	90,237	127,516	88,363	125,000	154,129	(29,129)	100,000
1000 xxxx 10 16 Insurance	238,087	262,315	343,314	281,239	328,100	336,968	(8,868)	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
1000 xxxx 10 19 Foreclosure	520	5,113	53	1,895	9,000	7,049	1,951	20,000
1000 xxxx 10 29 IT	201,176	297,220	258,736	240,974	342,300	300,573	38,950	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
1000 xxxx 20 21 PS Dispatch	341,881	404,725	634,569	460,391	745,231	670,258	74,973	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
1000 xxxx 20 24 PS Corrections	601,731	533,786	728,014	621,177	773,407	648,034	125,373	780,945
1000 xxxx 20 25 PS DMV	39,551	43,009	85,347	55,969	86,804	74,332	12,472	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
1000 xxxx 20 27 PS Fire Department	230,291	335,954	485,253	350,499	776,570	587,016	189,554	561,800
1000 xxxx 20 28 PS K-9	-	-	-	-	-	5,087	(5,087)	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
1000 xxxx 30 30 PW Administration	113,809	122,611	234,609	157,010	499,835	341,768	158,067	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
1000 xxxx 30 32 PW Shop	537,569	469,931	591,679	533,060	743,197	305,115	438,082	606,600
1000 xxxx 30 33 PW Streets	389,760	228,515	552,773	390,349	738,528	402,078	336,450	698,400
1000 xxxx 40 41 Library	140,632	170,656	177,795	163,028	255,972	216,855	39,117	184,195
1000 xxxx 45 46 Grandma's House	-	-	50,598	16,866	73,961	39,802	34,159	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
Transfer Subsidy	(213,716)	1,239,234	957,429	660,982	2,147,202	1,482,283	664,919	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
2100 xxxx 30 61 PW Water	235,374	209,511	237,951	227,612	331,279	161,540	169,139	509,800
2100 xxxx 30 62 PW Wastewater	309,460	238,113	280,063	275,879	539,468	190,308	349,160	518,500
2200 xxxx 30 81 PW Landfill	524,896	454,587	687,070	555,518	1,008,756	746,176	262,580	866,000
2300 xxxx 70 70 Port Dock	567,594	799,629	1,397,901	921,708	840,229	522,671	317,558	1,114,000
2400 xxxx 70 71 Port Harbor	243,246	386,978	434,414	354,879	407,895	217,635	190,260	460,000
2400 xxxx 70 72 Port Harbor Ice Machine	660	813	3,298	1,590	1,900	2,219	(319)	4,000
2400 xxxx 70 73 Port Harbor Bathhouse	15,529	20,186	12,395	16,037	18,750	11,894	6,856	20,000

Section . Item 6.

**CITY OF DILLINGHAM  
FY 2025 Appropriations**

	FY22 Actual	FY23 Actual	FY24 Actual	3 yr Average	FY25 Budget	FY25 Actual as of 04/30/2025	FY25 Variance	FY26 Manager Recommend
2500 xxxx 20 20 Asset Forfeiture	3,354	-	-	1,118	500	-	500	25,000
2550 xxxx 20 21 E911	-	-	-	-	67,000	134,057	(67,057)	67,000
2800 xxxx 20 20 PS Reward					-	-	-	-
xxxx xxxx 42 44 Senior Center	336,737	369,252	308,009	337,999	410,892	351,621	59,271	301,561
xxxx xxxx 40 41 Library Grants	86,592	113,488	43,832	81,304	38,578	29,359	9,219	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
4713 MARAD	-	-	-	-	-	-	-	-
4713 FIREHALL	-	-	-	-	-	-	-	-
EPA GRANT LANDFILL								
4450 PFAS LOAN	-	-	-	-	-	-	-	200,000
5914 xxxx 00 00 BBEDC Interns	29,527	40,281	35,713	35,174	72,923	15,412	57,511	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
7110 xxxx 20 27 Ambulance Replacement	13,040	9,120	5,480	9,213	20,000	3,800	16,200	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
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
<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>

Section . Item 6.

## Leave Accrual Rates

### Personnel Regulations (2023)

5.32 PERSONAL LEAVE ACCRUAL RATES Personal leave will accrue at the following rates:

- ◆ during the 1st and 2nd year of service .....15 days per year
- ◆ during the 3rd, 4th, and 5th year of service ..... 21 days per year
- ◆ during the 6th year of service and thereafter .....24 days per year.

The Finance Office maintains records for each employee as to the amount of annual leave accrued and used by each employee. A day of leave is defined as eight hours for a full-time regular employee or the number of hours equal to the average “day” for a part-time regular employee.

5.40. SICK LEAVE Regular full-time employees shall accrue sick leave at the rate of one day per month. Regular part-time employees will accrue sick leave as a percentage of time actually worked based on a full-time equivalent. Accrued sick leave may be taken when on probation.

### CBA Public Employees Local 71 (07/01/2022-06/30/2025)

#### Section 3. Personal Leave Accrual Rates

Personal leave will accrue at the following rates:

- 1st and 2nd year of service 120 hrs. per year
- 3rd, 4th and 5th year of service 168 hrs. per year
- 6th, 7th, 8th, 9th year of service 200 hrs. per year
- During the 10th year of service and thereafter 230 hrs. per year

Same as Personnel Regulations (2023).

### CBA Public Safety Employees Association (07/01/2022-06/30/2025)

#### Section 3. Personal Leave Accrual Rates

Personal leave will accrue at the following rates: Length of Service Earned Annually

- 0 through 2 years 18 days
- Over 2 years, less than 5 years 24 days
- Over 5 years, less than 10 years 27 days
- 10 years and over 31 days

Same as Personnel Regulations (2023)

## Existing Personal Leave Accrual Rates

Hours per payperiod

80

14 Scheduled Days

	Personal Leave Earning Per Year - COD Personnel Regulations					
	PL1		PL2			PL3
	1	2	3	4	5	6+
<i>Days Earned</i>	15	15	21	21	21	24
Hours Earned	120	120	168	168	168	192
Pay Periods	26	26	26	26	26	26
<i>Hours/per Paycheck</i>	4.62	4.62	6.46	6.46	6.46	7.38

	Personal Leave Earning Per Year - CBA Local 71						
	PL1		PL2			PL3	
	1	2	3	4	5	6+	10+
<i>Days Earned</i>	15	15	21	21	21	25	28.75
Hours Earned	120	120	168	168	168	200	230
Pay Periods	26	26	26	26	26	26	26
<i>Hours/per Paycheck</i>	4.62	4.62	6.46	6.46	6.46	7.69	8.85

	Personal Leave Earning Per Year - CBA PSEA						
	PL1		PL2			PL3	
	1	2	3	4	5	6+	10+
<i>Days Earned</i>	18	18	24	24	24	27	31
Hours Earned	144	144	192	192	192	200	230
Pay Periods	26	26	26	26	26	26	26
<i>Hours/per Paycheck</i>	5.54	5.54	7.38	7.38	7.38	7.69	8.85

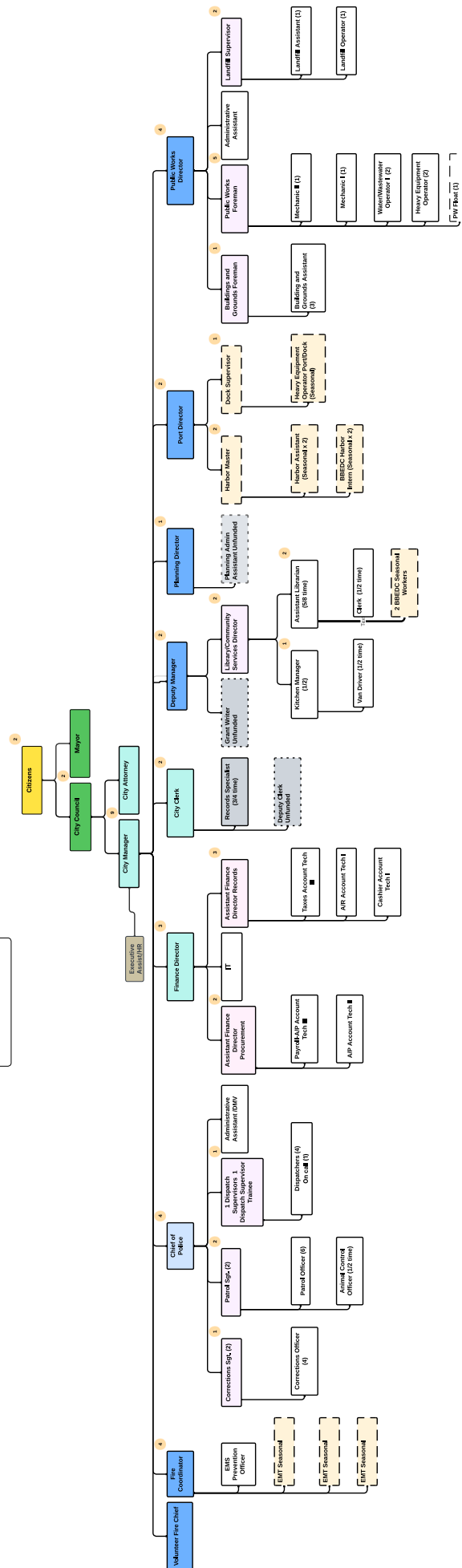
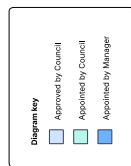
## Proposed Personal Leave Accrual Rates

	Personal Leave Earning Per Year - Personnel Regulations						
	PL1		PL2			PL3	
	1	2	3	4	5	6+	10+
<i>Days Earned</i>	21	21	27	27	27	30	33
Hours Earned	168	168	216	216	216	240	264
Pay Periods	26	26	26	26	26	26	26
<i>Hours/per Paycheck</i>	6.46	6.46	8.31	8.31	8.31	9.23	10.15

**Sick Leave Accrual** 12 days (3.69 hours per payroll will continue)



# City of Dillingham Organizational Chart



# City of Dillingham

## Diagram key



Approved by Council

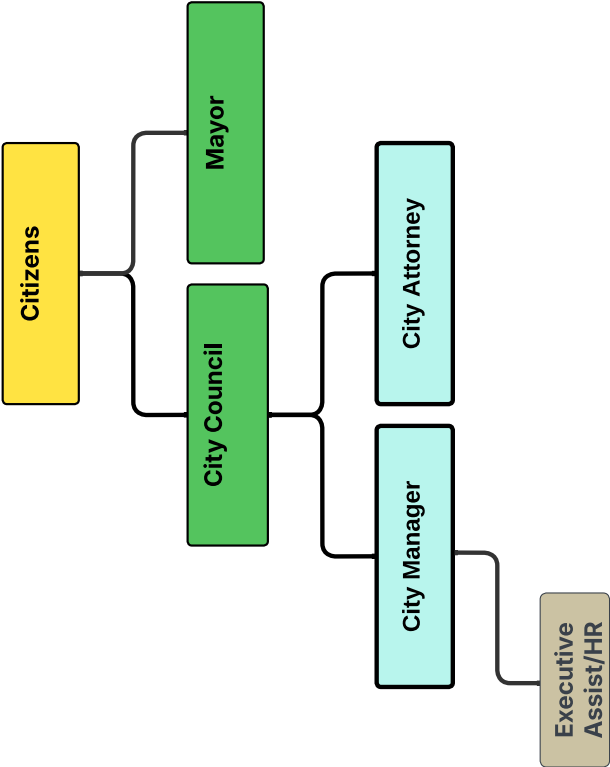


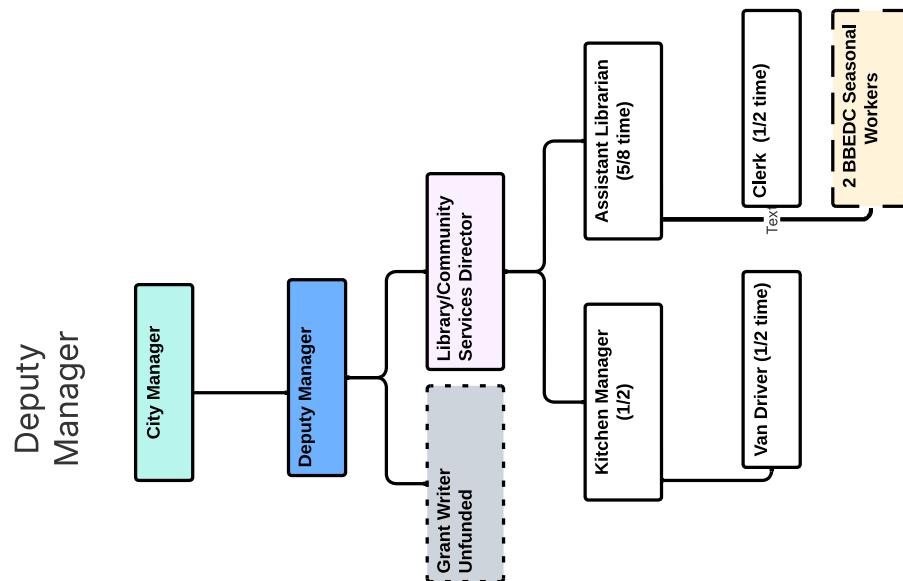
Appointed by Council



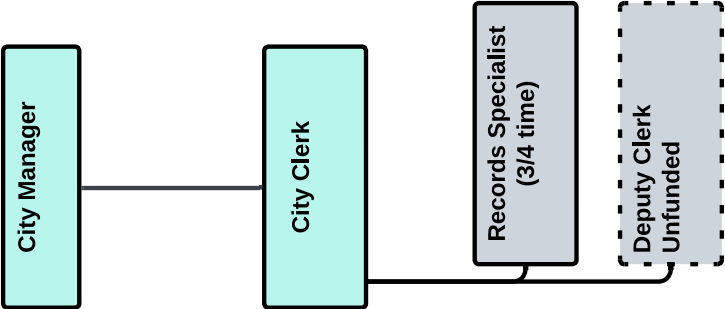
Appointed by Manager

City of  
Dillingham  
Council/Manager

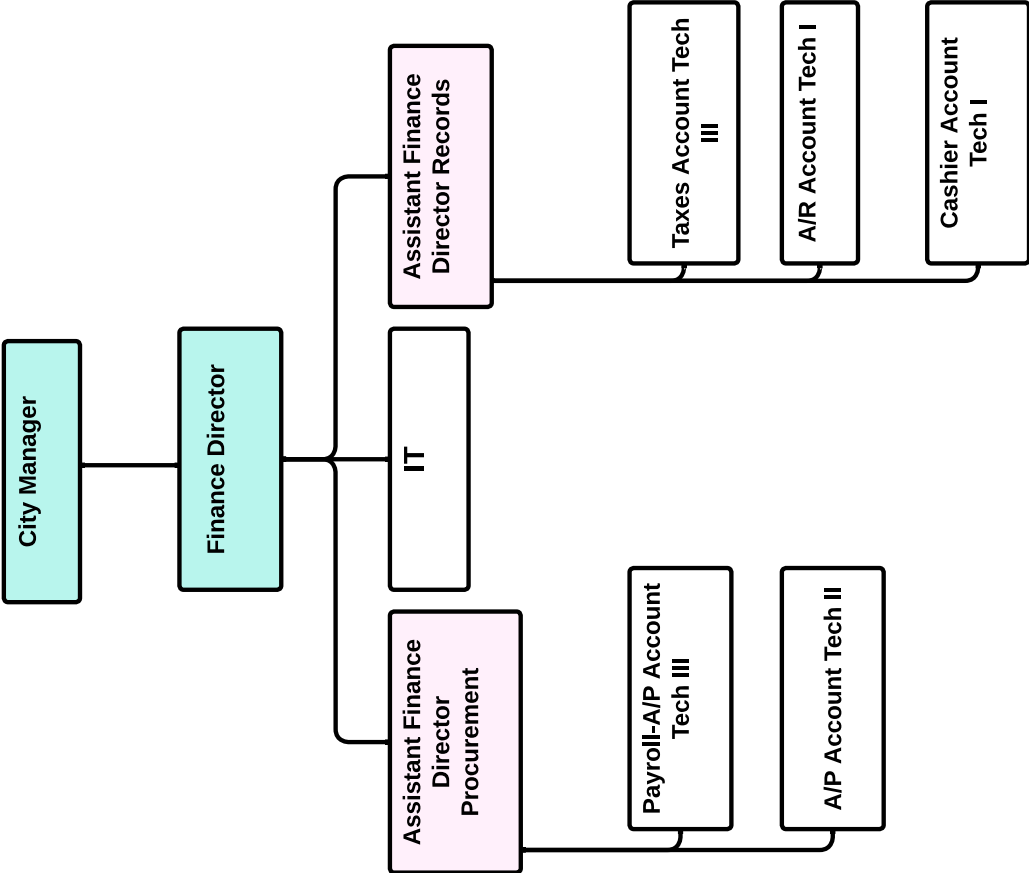




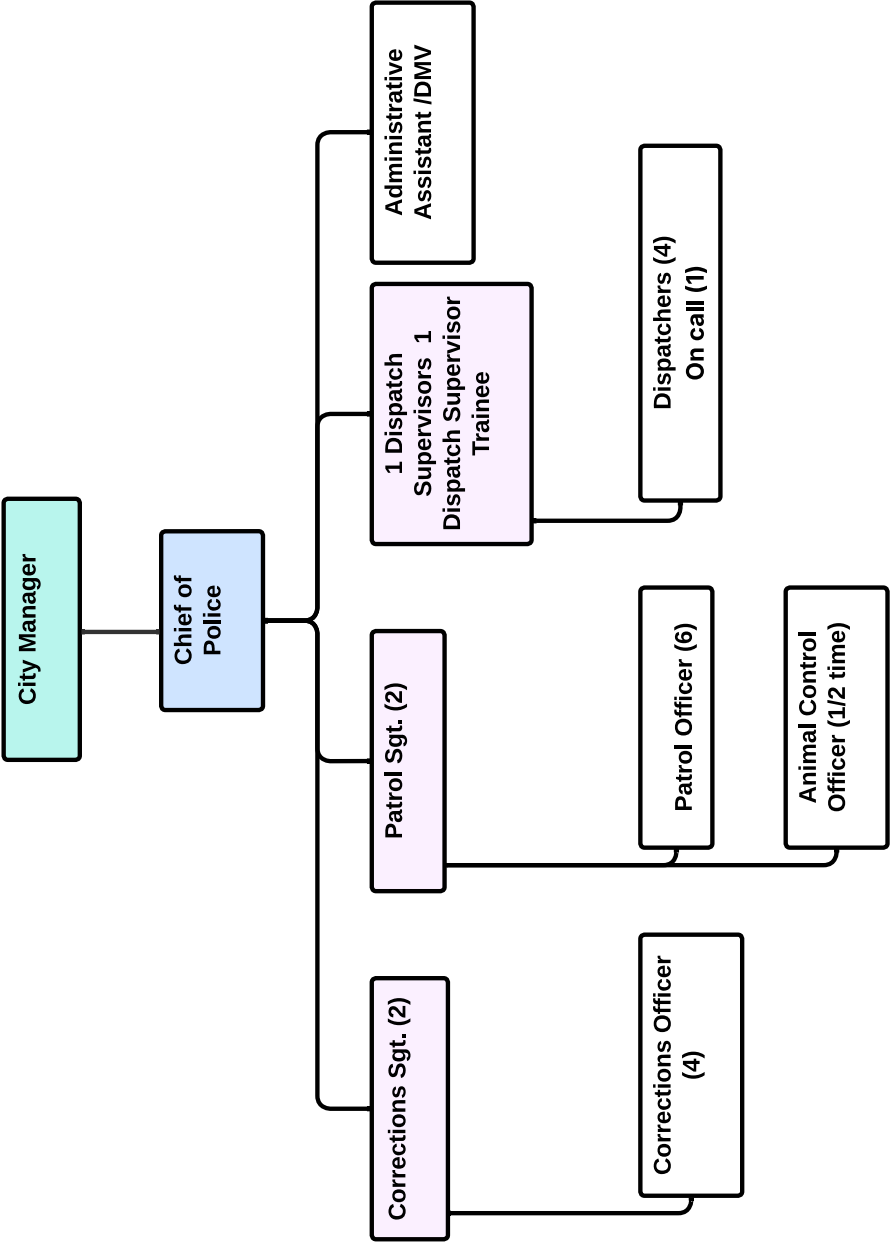
City Clerk



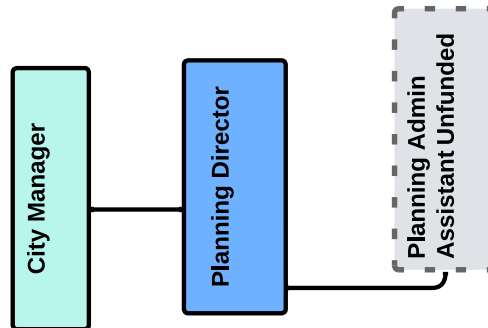
Finance



Police  
Department

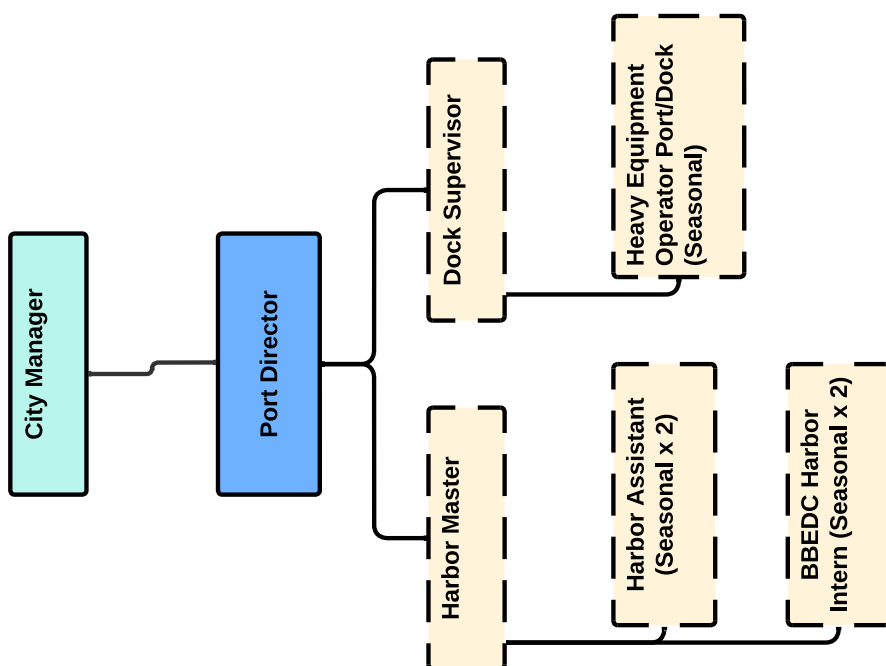


## Planing Department

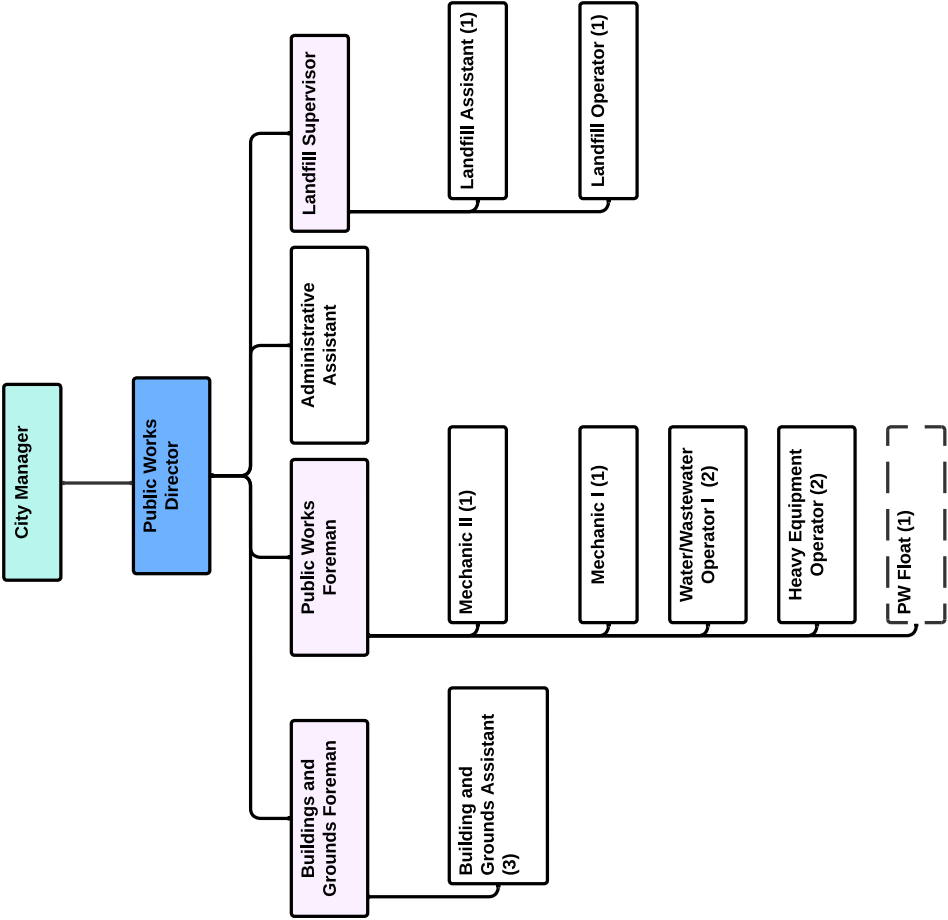




# Port Department



Public  
Works  
Department



## Fire/EMS Departments

