



FINANCE & BUDGET WORKSHOP FY27 BUDGET

Friday, May 29, 2026 at 4:00 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 Workshop

CITY HALL COUNCIL CHAMBERS

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

Topic: FY27 Budget Draft

Zoom

[online](#) location: Zoom

Meeting ID: 920 483 0473; passcode: 99576

Or dial: 1(719)359-4580 or 1(253)205-0468

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT

CITY OF DILLINGHAM
FY 2026 Revenues

		FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
DOCUMENT COPIES	1000 4705 10 18 0000 0	3	106	-	38	500	1	500	500
EQUIPMENT SALES	1000 4710 00 00 0000 0	-	-	23,785	11,892	10,000	-	9,999	10,000
COMMISSARY REVENUE	1000 4720 20 24 0000 0	1,510	2,114	3,045	2,811	2,500	4,196	(1,696)	5,000
FINGERPRINTS, ETC	1000 4721 20 24 0000 0	420	360	170	333	50	165	(115)	500
REPORTS TO PUBLIC	1000 4722 20 21 0000 0	210	231	270	324	500	400	100	500
COURT DEPOSITS	1000 4723 20 20 0000 0	2,611	1,251	3,771	3,190	5,000	3,156	1,844	4,000
TITLE 47 USER FEES	1000 4725 20 24 0000 0	4,784	8,982	2,585	5,814	7,000	4,330	2,670	6,000
DWV COMMISSION REVENUE	1000 4726 20 25 0000 0	25,332	28,011	28,537	26,341	20,000	16,831	3,169	22,000
PLATTING FEES	1000 4740 10 18 0000 0	215	-	120	143	500	120	500	500
PUBLIC SAFETY REWARD	1000 4760 20 20 0000 0	-	-	-	-	-	-	-	-
ACO - DONATIONS	1000 4760 20 26 0000 0	-	-	100	33	500	48	452	500
FIRE DEPT - DONATIONS	1000 4760 20 27 0000 0	-	629	-	-	4,000	922	-	4,000
DONATIONS	1000 4760 40 41 0000 0	159	1,583	2,744	1,523	500	162	338	1,000
FINES/FEES	1000 4765 10 14 0000 0	100	-	2,665	1,108	-	35,504	(35,504)	2,000
LIBRARY FINES & FEES	1000 4765 20 22 0000 0	1,002	2,056	2,078	2,143	1,800	654	1,146	1,000
MISCELLANEOUS REVENUE	1000 4790 00 00 0000 0	177	866	1,555	866	500	146	354	500
MISCELLANEOUS REVENUE	1000 4790 10 00 0000 0	4,700	-	20	2,360	-	-	-	-
MISCELLANEOUS REVENUE - COUNCIL	1000 4790 10 11 0000 0	-	-	-	-	-	1,200	1,200	-
MISCELLANEOUS REVENUE - CLERK	1000 4790 10 12 0000 0	(1,000)	-	-	(500)	-	-	-	-
MISCELLANEOUS REVENUE - FINANCE	1000 4790 10 14 0000 0	-	-	32,298	10,766	-	2,974	(2,974)	-
MISCELLANEOUS REV - Foreclosed	1000 4790 10 19 0000 0	-	1,020	-	255	-	10,648	(10,648)	-
MISCELLANEOUS REVENUE - FIRE	1000 4790 20 27 0000 0	-	350	-	117	2,000	-	2,000	2,000
EQUIPMENT RENTAL	1000 4840 30 33 0000 0	-	-	-	-	-	-	-	-
INSURANCE PROCEEDS	1000 4960 00 00 0000 0	311	-	-	-	-	-	-	-
INSURANCE PROCEEDS	1000 4960 30 32 11200 0	-	-	-	-	-	-	-	-
INSURANCE PROCEEDS	1000 4960 30 33 0000 0	-	-	-	-	-	-	-	-
Minor revenues Subtotal		71,266	206,718	362,064	242,506	308,350	275,941	48,676	316,800
Total General Fund		9,754,033	10,230,645	10,745,489	10,113,603	10,903,777	9,346,530	1,640,721	10,478,505

FY28 Manager Recommend	FY29 Manager Recommend
500	500
10,000	10,000
2,500	2,500
500	500
500	500
4,000	4,000
7,000	7,000
20,000	20,000
500	500
-	500
500	500
4,000	4,000
1,000	1,000
-	-
2,000	2,000
1,000	1,000
500	500
-	-
-	-
-	-
-	-
-	-
2,000	2,000
-	-
-	-
-	-
312,300	312,300
10,572,400	10,592,700

SPECIAL REVENUE FUNDS									
SRF - WATER									
WATER HOOKUP FEE	2100 4320 30 61 0000 0	220	210	120	183	2,600	10	2,590	1,000
CONSUMER SALES, RESIDENT	2100 4330 30 61 0000 0	94,049	110,671	101,174	103,824	100,000	78,261	21,739	100,000
CONSUMER SALES, COMMERCIAL	2100 4335 30 61 0000 0	116,424	134,546	113,450	120,569	115,000	87,413	27,587	115,000
PENALTY AND INTEREST	2100 4490 30 61 0000 0	14,723	19,286	12,355	14,365	9,000	8,824	176	9,000
STATE PERS ON BEHALF	2100 4990 30 61 0000 0	4,905	2,315	3,064	2,315	5,600	2,793	2,807	6,500
PERS FORTIFURE FUND	2100 4981 30 61 0000 0	821	245	945	920	600	423	177	600
Subtotal		231,142	266,560	231,107	242,177	232,800	177,724	55,076	232,100
SRF - SEWER									
SEWER CONNECT FEE	2100 4350 30 62 0000 0	220	240	160	207	2,500	10	2,490	1,000
CONSUMER SALES, RESIDENT	2100 4360 30 62 0000 0	182,475	186,500	187,494	186,663	190,000	142,753	47,247	185,000
CONSUMER SALES, COMMERCIAL	2100 4365 30 62 0000 0	192,989	196,877	177,788	183,371	190,000	142,030	47,970	185,000
WASTEWATER DUMPING	2100 4366 30 62 0000 0	48,684	49,504	19,129	42,919	60,000	38,336	21,664	50,000
PENALTY AND INTEREST	2100 4490 30 62 0000 0	23,216	29,643	(2,082)	15,916	15,000	17,226	(2,226)	15,000
IN-KIND REVENUE	2100 4510 30 62 0000 0	-	225	-	75	-	-	-	-
MISCELLANEOUS REVENUE	2100 4790 30 62 0000 0	-	15,000	-	5,000	-	-	-	-
STATE PERS ON BEHALF	2100 4980 30 62 0000 0	4,512	1,630	2,987	2,112	5,600	2,868	2,732	6,500
STATE PERS FORTIFURE FUND	2100 4981 30 62 0000 0	743	240	848	739	200	392	(192)	200
Subtotal		452,840	479,859	386,235	437,001	463,300	343,614	119,686	442,700
SRF - LANDFILL									
LANDFILL RENTAL, INC	2200 4210 30 81 0000 0	405	1,349	-	3	-	-	-	-
IN-KIND REVENUE	2200 4510 30 81 0000 0	-	-	7,527	9,995	20,000	3,678	16,322	10,000

1,000	1,000
100,000	100,000
115,000	115,000
9,000	9,000
5,600	5,600
600	600
231,200	231,200
2,500	2,500
190,000	190,000
190,000	190,000
60,000	60,000
15,000	15,000
-	-
6,600	6,700
200	200
464,300	464,400
-	-
20,000	20,000

CITY OF DILLINGHAM
FY 2026 Revenues

		FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	FY28 Manager Recommend	FY29 Manager Recommend
LANDFILL GRANT REVENUE	2200 4600 30 81 0000 0	-	-	-	770	-	-	-	-	-	-
DONATIONS	2200 4760 30 81 0000 0	-	-	1,000	333	-	-	-	-	-	-
LANDFILL FEES	2200 4770 30 81 0000 0	292,606	311,000	335,855	303,715	294,000	218,718	75,282	294,000	294,000	294,000
STATE PERS ON BEHALF	2200 4980 30 81 0000 0	11,737	3,810	10,729	6,665	15,100	8,785	6,315	14,600	14,900	15,200
STATE PERS FOREFEITURE FUND	2200 4981 30 81 0000 0	2,224	786	3,470	3,670	2,000	1,272	788	2,000	2,000	2,000
Subtotal		306,972	316,945	358,581	325,151	331,100	232,453	98,647	320,600	330,900	331,200
SRF - DOCK											
RENTAL FACILITY	2300 4211 70 70 0000 0	-	-	-	-	13,320	2,450	10,870	9,300	8,400	8,400
RENTAL EQUIPMENT	2300 4220 70 70 0000 0	-	-	-	-	5,400	-	5,400	12,000	-	-
INVESTMENT INCOME	2300 4700 70 70 0000 0	17,933	17,368	18,697	20,170	11,000	5,138	5,862	12,000	14,000	14,000
EQUIPMENT SALES	2300 4710 70 70 0000 0	-	-	-	-	-	-	-	50,000	-	-
MISCELLANEOUS REVENUE	2300 4790 70 70 0000 0	8,162	7,282	6,576	5,617	4,000	6,557	(2,557)	5,000	5,000	5,000
DOCKING/MOORAGE	2300 4800 70 70 0000 0	56,081	73,176	108,437	88,107	70,680	33,811	36,869	70,000	70,000	70,000
WHARFAGE AND HANDLING	2300 4810 70 70 0000 0	379,114	541,036	368,623	477,944	427,340	111,211	316,129	388,000	425,000	425,000
LABOR INCOME	2300 4820 70 70 0000 0	2,602	2,419	164	1,189	1,000	-	1,000	300	1,000	1,000
FUEL FLOWAGE FEE	2300 4830 70 70 0000 0	78,815	142,705	146,433	139,876	130,000	98,040	31,960	135,000	130,000	130,000
EQUIPMENT RENTAL	2300 4840 70 70 0000 0	15,268	12,433	3,121	7,063	3,000	132	2,868	2,000	3,000	3,000
INSURANCE PROCEEDS	2300 4860 70 70 0000 0	-	-	-	-	80,000	-	80,000	-	-	-
STATE PERS ON BEHALF	2300 4980 70 70 0000 0	11,544	2,904	7,044	4,361	9,100	5,683	3,417	11,600	11,800	12,000
STATE PERS FOREFEITURE FUND	2300 4981 70 70 0000 0	3,599	307	3,587	2,074	900	985,61	(86)	1,200	1,000	1,000
Subtotal		573,118	799,629	662,682	746,400	755,740	264,008	491,732	684,400	659,200	659,400
SRF - HARBOR											
HARBOR LEASE LOTS	2400 4210 70 71 0000 0	37,064	9,158	9,626	9,562	15,000	7,210	7,790	12,000	15,000	15,000
RENT - EQUIPMENT	2400 4220 70 71 0000 0	-	-	-	-	3,100	-	3,100	1,000	1,000	1,000
DONATIONS - PORT HARBOR	2400 4760 70 71 0000 0	-	10	-	3	-	-	-	-	-	-
BOAT HARBOR FEES	2400 4780 70 71 0000 0	107,076	121,856	97,310	113,174	115,720	46,139	69,581	95,000	118,500	118,500
MISCELLANEOUS REVENUE	2400 4790 70 71 0000 0	250	695	-	232	300	-	300	300	300	300
HARBOR DOCKING & MOORAGE	2400 4800 70 71 0000 0	-	-	82	27	1,530	-	1,530	1,500	1,500	1,500
HARBOR WHARFAGE & HANDLING	2400 4810 70 71 0000 0	-	-	8,432	2,811	32,600	12,995	19,605	20,000	20,000	20,000
INSURANCE PROCEEDS PORT HARBOR	2400 4860 70 71 0000 0	-	-	-	-	-	-	-	-	-	-
STATE PERS ON BEHALF	2400 4980 70 71 0000 0	5,739	2,111	5,626	3,601	9,800	5,353	4,447	7,400	7,500	7,700
STATE PERS FOREFEITURE FUND	2400 4981 70 71 0000 0	1,221	106	2,344	1,566	800	903	(103)	900	900	900
ICE MACHINE REVENUE	2400 4785 70 72 0000 0	640	813	375	125	3,000	255	2,745	1,000	3,000	3,000
BATHHOUSE REVENUE	2400 4786 70 73 0000 0	411	729	3,762	1,716	5,280	2,528	2,752	5,000	5,280	5,280
Subtotal		152,401	135,479	127,556	132,817	187,130	75,382	111,748	144,100	172,980	173,180
ASSET FOREFEITURE											
ASSET FOREFEITURE INVESTMENT INC	2500 4700 20 22 0000 0	(143)	417	759	581	500	257	243	150	500	500
ASSET FOREFEITURE REVENUE	2500 4650 20 22 0000 0	1,815	-	-	-	-	-	-	-	-	-
Subtotal		1,672	417	759	581	500	257	243	150	500	500
SRF - E911 FUND											
E911 REVENUE	2550 4435 20 21 0000 0	65,899	66,958	66,832	67,093	67,000	47,507	19,493	67,000	67,000	67,000
INVESTMENT INCOME	2550 4700 00 00 0000 0	-	-	-	-	-	-	-	-	-	-
Subtotal		65,899	66,958	66,832	67,093	67,000	47,507	19,493	67,000	67,000	67,000
SRF - SENIOR CENTER (Non-Grant & Grant)											
ROOM RENTAL	xxxx 4211 42 44 7100 1	8,850	2,875	2,300	2,833	5,000	2,700	2,300	5,000	5,000	5,000
SENIOR APARTMENT RENT	xxxx 4212 42 44 7100 1	-	8,331	-	4,186	6,300	5,250	1,050	12,000	12,000	12,000
OFFICE RENT	xxxx 4213 42 44 7100 1	14,400	14,400	100	6,833	14,400	-	14,400	-	-	-
INTEREST	xxxx 4702 42 44 7100 1	413	556	-	390	-	-	-	-	-	-
DONATIONS	xxxx 4760 42 44 7100 1	-	-	-	0	250	56	194	1,000	100	100
RIDES & DONATIONS	xxxx 4761 42 44 7100 1	100	320	647	419	5,600	5,769	(169)	8,800	8,800	8,800
CONGREGATE MEALS	xxxx 4762 42 44 7100 1	1,038	3,291	5,150	4,056	9,600	8,543	1,057	12,000	12,400	12,400
HOME DELIVERED MEALS	xxxx 4763 42 44 7100 1	-	445	-	211	250	1,027	(777)	2,000	1,500	1,500
GUEST MEALS	xxxx 4764 42 44 7100 1	-	1,212	720	815	1,000	964	37	1,500	1,500	1,500

CITY OF DILLINGHAM
FY 2026 Revenues

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	FY28 Manager Recommend	FY29 Manager Recommend
FUNDRAISING	xxxx 4766 42 44 7100 1	-	-	-	500	-	500	-	500	500
ALUMINIUM RECYCLE	xxxx 4767 42 44 7100 1	4,983	-	6,350	3,777	2,000	2,000	-	2,000	2,000
MISCELLANEOUS REVENUE	xxxx 4790 42 44 7100 1	-	-	-	-	100	(100)	-	-	-
STATE PERS ON BEHALF	xxxx 4980 42 44 7100 1	8,170	3,263	6,817	4,378	4,375	1,825	9,800	10,000	10,200
STATE PERS FORFEITURE FUND	xxxx 4981 42 44 7100 1	1,917	647	2,047	1,562	866	134	1,000	1,000	1,000
GRANT REVENUE	3403 4800 42 44 7100 1	125,666	96,661	51,383	49,348	39,168	5,318	56,093	56,093	56,093
NSIP GRANT	3413 4610 42 44 7100 1	3,789	26,629	2,890	33,957	932	5,068	3,000	3,000	3,000
Subtotal	164,343	163,614	78,405	112,755	102,586	69,750	32,836	113,193	113,893	114,093
LIBRARY GRANTS										
COMMUNITY SERVICES	3962 4800 40 41 0000 0	6,451	5,914	-	3,943	-	-	10,000	10,000	10,000
ILC	3971 4600 40 41 0000 0	6,021	1,056	-	704	-	-	-	-	-
CONTINUING ED GRANT REVENUE	3973 4600 40 41 0000 0	-	-	-	-	-	-	1,250	1,250	1,250
GRANT REVENUE - PLA	4104 4600 40 41 0000 0	7,000	7,000	7,000	7,000	7,000	-	7,000	7,000	7,000
GRANT REVENUE - OWL	4113 4610 40 41 0000 0	5,149	5,149	-	3,433	-	5,328	2,388	1,888	1,888
GRANT REVENUE - Etiae	4113 4610 40 41 0000 1	54,856	59,843	-	39,895	-	-	21,589	21,589	21,589
DCSD LINKED GRANT	5904 4620 40 41 0000 0	-	27,839	39,577	31,752	22,880	2,120	25,000	25,000	25,000
Subtotal	79,477	106,801	46,577	86,726	38,578	29,880	8,698	44,638	66,727	66,727
BOND REIMBURSEMENT										
SOA BOND REVENUE (Downtown Streets)	7131 4660 30 33 0000 0	-	-	-	-	-	-	-	-	-
SOA BOND REVENUE (Firehall)	7132 4660 20 27 0000 0	-	68,665	-	73,027	-	16,405	70,000	-	-
BOND INVESTMENT INCOME	8100 4700 00 00 0000 0	559	-	106,044	74,114	63,595	16,405	70,000	70,000	70,000
SOA BOND REIMBURSEMENT	8100 4620 50 52 0000 0	2,045,679	745,665	742,060	744,114	514,000	514,000	746,300	745,000	745,000
BOND MISCELLANEOUS REVENUE	8100 4790 00 00 0000 0	-	246,324	(22,882)	74,481	514,125	36,625	-	-	-
Subtotal	2,046,238	1,060,654	825,223	891,622	1,144,750	577,720	567,030	815,300	815,000	815,000
MARY CARLSON ESTATE PERMANENT FUND										
INVESTMENT INCOME	6100 4700 45 45 0000 3	(9,639)	10,231	19,411	17,032	6,645	14,355	21,000	21,000	21,000
MISCELLANEOUS REVENUE	6100 4790 45 45 0000 3	-	-	-	-	6,645	14,355	-	-	-
Subtotal	(9,639)	10,231	19,411	17,032	6,645	6,645	14,355	21,000	21,000	21,000
AMBULANCE RESERVE										
RENTAL INCOME	7110 4220 20 27 0000 0	13,200	13,200	4,800	12,000	14,400	14,400	-	-	-
Subtotal	13,200	13,200	4,800	12,000	14,400	-	14,400	-	-	-
Total Special Revenue Funds	4,077,664	3,420,347	2,808,188	3,071,366	3,358,884	1,824,942	1,533,942	2,886,181	2,952,700	2,953,700
GENERAL FUND TRANSFER DETAIL										
FROM GF TO WATER	2100 4990 30 61 0000 0	-	-	-	-	23,108	(23,108)	183,800	-	-
FROM GF TO WASTEWATER	2100 4990 30 62 0000 0	-	-	-	-	269,942	324,058	485,700	-	-
FROM GF TO LANDFILL	2200 4990 30 61 0000 0	209,013	135,598	578,936	356,800	594,000	324,058	485,700	544,400	544,400
FROM GF TO HARBOR	2400 4990 70 71 0000 0	-	-	-	-	-	-	-	-	-
FROM GF TO SENIOR CENTER	2610 4990 42 44 7100 1	166,679	232,519	343,049	184,322	227,855	69,381	301,417	281,328	281,328
FROM GF TO AMBLANCE RESERVE	7110 4990 20 27 0000 0	1,702	64,106	29,428	46,366	29,647	20,353	53,000	50,000	50,000
FROM GF TO EQUIP REPLACEMENT	7120 4990 20 22 0000 0	-	-	162,356	93,664	2,805	(2,805)	-	-	-
FROM GF TO EQUIP REPLACEMENT	7120 4990 20 27 0000 0	-	-	31,630	-	-	-	-	-	-
FROM GF TO EQUIP REPLACEMENT	7120 4990 30 81 3121 0	13,943	15,000	-	-	-	-	-	-	-
FROM GF TO EQUIP REPLACEMENT	7120 4990 30 32 0000 0	-	-	-	-	-	-	-	-	-
FROM GF TO EQUIP REPLACEMENT	7120 4990 30 32 1113 0	47,184	143,034	-	3,429	111,000	111,000	120,000	-	-
FROM GF TO EQUIP REPLACEMENT	7120 4990 70 71 0000 0	-	10,286	-	-	-	-	-	-	-
FROM GF TO EQUIP REPLACEMENT	7120 4990 30 32 1132 0	15,000	-	-	5,000	-	-	-	-	-
FROM GF TO EQUIP REPLACEMENT	7120 4990 30 32 1133 0	-	-	-	4,032	-	-	-	-	-
FROM GF TO CAPITAL PROJECTS	7140 4990 30 31 2001 0	-	-	-	4,139	-	-	-	-	-
FROM GF TO CAPITAL PROJECTS	7140 4990 30 81 0000 0	5,201	5,201	-	1,734	-	-	-	-	-

CITY OF DILLINGHAM
FY 2026 Revenues



	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
FROM GF TO CAPITAL PROJECTS	7140,4990,30,81,3120,0	5,201	5,201	1,734	-	-	-	-
FROM GF TO FIREHALL BOND	8100,4990,20,27,0000,0	46,000	45,000	43,000	44,000	11,000	(10,953)	45,750
FROM GF TO SRF WATER LOAN	8100,4990,30,61,0000,0	-	42,107	38,100	39,566	37,650	-	37,200
FROM GF TO SRF LANDFILL LOAN	8100,4990,30,81,0000,0	-	-	13,361	10,977	13,361	0	13,361
FROM GF TO STREETS BOND	8100,4990,30,33,0000,0	236,191	231,750	(127,612)	113,443	1,764	154,256	165,000
FROM GF TO SCHOOL BOND	8100,4990,50,52,0000,0	(925,687)	319,835	377,112	338,777	-	-	320,200
Subtotal	(179,572)	1,249,637	1,501,456	1,248,022	1,189,913	547,751	642,162	1,725,428
DOCK TRANSFER DETAIL								
Subtotal	20,101	23,683	105,315	254,658	310,500	-	310,500	244,490

OTHER FUND TRANSFER DETAIL									
FROM E911 % TO DISPATCH	1000,4991,20,21,0000,0	50,071	40,536	63,402	56,913	67,000	33,491	24,752	67,000
FROM MARY CARLSON TO LIBRARY	1000,4991,40,41,0000,0	4,000	4,000	4,000	4,000	2,668	1,332	4,000	
FROM LANDFILL TO LANDFILL CLOSURE	7150,4470,30,81,0000,0	172,043	-	25,000	65,661	16,664	8,336	25,000	
FROM WASTEWATER TO WATER	2100,4990,30,61,0000,0	-	8,004	10,265	6,090	-	-	41,350	
Subtotal	226,114	52,540	102,667	132,664	96,000	52,823	34,420	137,350	
Total Transfers	66,643	1,325,660	1,709,437	1,635,363	1,596,413	600,574	987,082	2,107,268	

GRANTS								
ANTHC - SEWER	3009,4610,30,62,0000,0	-	(24,208)	-	(8,059)	-	-	-
GRANT REVENUE - FEDERAL	3009,4610,30,62,4511,0	24,435	152,721	100,000	59,052	-	-	-
DNR Forestry	3110,4620,30,81,0000,0	-	-	100,000	33,333	-	-	-
Patrol Grant	3713,4610,20,22,0000,0	1,856	-	-	619	-	-	-
COVID related grants	4056,4620,30,31,0000,0	1,250,875	1,028,789	305,315	861,660	1,776,543	1,752,195	24,349
Grant Revenue SOA Grant Health Sanitation	4410,4600,00,00,0000,0	-	-	31,542	10,514	60,000	36,217	23,783
Landfill grant cleanup	4430,4620,30,62,2116,0	-	(172,044)	-	(86,022)	-	-	-
Snapshot Erosion	4702,4620,30,81,0000,0	-	-	-	-	3,209,387	-	2,200,000
ADOH Grant	4713,4620,70,71,2116,0	-	-	-	-	141,000	-	4,560,000
DESIGNATED LEGISLATIVE - FLOATS	4713,4620,20,27,3027,0	-	-	-	-	-	-	600,000
MARAD Harbor Floats	xxxx,4620,70,71,2113,0	-	-	-	-	-	-	5,000,000
SOUTHERN REGION EMS	4721,4600,20,27,0000,0	-	10,282	-	-	-	5,141	-
EPA Federal grant	5030,4610,30,62,4511,0	-	-	-	1,095	-	-	3,010,000
Pollock Land Purchase	5900,4600,70,70,0000,0	3,284	-	-	-	-	-	-
CURYUNG - ICE MACHINE REIMB	5901,4630,70,72,0000,0	2,475	1,730	(1,324)	961	20,833	20,833	6,000
BBEDC - INTERN	5914,4630,00,00,0000,0	31,122	26,120	35,713	30,985	15,412	57,511	98,400
BBEDC - TRAINING	5915,4630,00,00,0000,0	19,549	15,939	41,902	13,967	4,375	(4,375)	-
BBNC - TRAINING	5923,4630,00,00,0000,0	-	-	11,902	3,967	-	-	-
BBEDC - PASS THRU	5927,4630,00,00,0000,0	6,000	-	-	2,000	-	-	-
DENALI COMMISSION LOAN	5945,4610,30,62,0000,0	-	-	-	-	-	-	-
Subtotal	1,339,596	1,039,329	525,050	924,061	5,280,686	1,808,188	268,241	15,474,400

STATE LOANS & FINANCING									
STATE SRF LOAN - LAGOON AERATION	4450,4620,30,62,4511	-	-	(93,719)	(31,240)	615,813	93,719	522,094	-
STATE SRF LOAN - WATER IMPROVEMENT	4450,4620,30,61,3022,0	-	-	-	-	-	-	1,270,000	
STATE SRF LOAN - LANDFILL	4450,4620,30,81,3120,0	20,644	5,320	-	8,655	-	-	-	
EQUIPMENT FINANCING	7120,XXXX,XX,XX,XXXX,X	-	-	-	-	-	-	-	
Subtotal	20,644	5,320	(93,719)	(22,585)	615,813	93,719	522,094	1,270,000	

CAPITAL PROJECTS								
Insurance Proceeds landfill equipment	7120,4930,30,81,3121,0	13,943	15,000	-	-	-	-	-

FY28 Manager Recommend	FY29 Manager Recommend
-	-
47,000	47,000
37,650	37,650
13,361	13,361
166,000	166,000
319,750	319,750
1,459,489	1,459,489
329,550	329,550

67,000	-
4,000	4,000
25,000	25,000
-	-
96,000	29,000
1,885,039	1,818,039

-	-
-	-
-	-
-	-
-	-
3,209,387	3,209,387
-	-
-	-
-	-
-	-
3,010,000	3,010,000
6,000	6,000
73,400	73,400
-	-
-	-
-	-
6,298,787	6,298,787

-	-
200,000	200,000
-	-
-	-
200,000	200,000

CITY OF DILLINGHAM
FY 2026 Revenues

		FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	FY28 Manager Recommend	FY29 Manager Recommend
INVESTMENT INCOME	7140 4700 00 00 0000 0	1,426	1,426	-	22,868	-	-	-	-	-	-
INSURANCE PROCEEDS FIRE HALL	7140 4960 20 27 30 28 0	-	57,015	-	19,005	-	-	-	-	-	-
Recognize In-kind	7140 4790 70 71 2114 0	-	-	-	-	-	-	-	220,000	-	-
INSURANCE PROCEEDS (Landfill Shop Fire)	7140 4960 30 81 0000 0	325,016	214,490	-	71,497	-	-	-	-	-	-
INSURANCE PROCEEDS	7140 4960 30 81 3121 0	-	-	-	-	-	-	-	-	-	-
INSURANCE PROCEEDS	7140 4960 70 71 2114 0	-	-	-	-	-	-	-	-	-	-
Subtotal		340,385	287,931	-	113,390	-	-	-	220,000	-	-
Total Grants , Loans & Projects		1,700,625	1,332,580	431,331	1,014,966	5,896,499	1,901,917	790,336	16,964,400	-	-
Total		15,598,965	16,309,432	15,694,445	15,895,199	21,755,573	13,672,963	4,952,081	32,436,354	21,908,926	21,863,226

(1,166,854) (3,795,376) (4,144,323) Impact to Fund Balance (3,190,096) 3,127,991 2,158,341

Fish Tax 700,000
(2,490,096)

Difference from prior Budget 1,654,227.50
-0.399155061

CITY OF DILLINGHAM
FY 2026 Appropriations

GENERAL FUND APPROPRIATIONS				FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2025	FY26 Variance	FY27 Manager Recommend	FY27 F&B Recommend	FY28 Manager Recommend	FY29 Manager Recommend
1000 xxxx 10 11	Council	92,853	83,149	88,099	88,034	121,550	60,090	61,460	33,600	35,600	312,600	312,600	44,600	29,600
1000 xxxx 10 12	Clerk	179,843	176,257	328,795	228,299	318,600	214,152	104,448	104,448	312,600	312,600	312,600	318,900	324,400
1000 xxxx 10 13	Administration	517,542	374,111	431,041	440,898	477,550	359,462	113,088	638,750	638,750	613,150	613,150	632,350	638,750
1000 xxxx 10 14	Finance	879,734	1,240,220	1,487,200	1,202,385	1,547,940	1,107,573	440,367	1,428,890	1,428,890	1,428,890	1,428,890	1,461,590	1,485,540
1000 xxxx 10 15	Legal	90,237	127,516	234,313	150,688	100,000	85,639	14,361	125,000	125,000	125,000	125,000	100,000	100,000
1000 xxxx 10 16	Insurance	262,315	343,314	383,674	329,768	375,000	238,164	136,836	375,000	375,000	375,000	375,000	301,500	375,000
1000 xxxx 10 18	Planning	175,753	292,601	274,112	247,492	297,000	372,328	(75,328)	293,900	293,900	293,900	293,900	301,500	306,700
1000 xxxx 10 19	Foreclosure	5,113	53	14,089	6,418	20,000	6,435	13,565	33,000	33,000	33,000	33,000	20,000	20,000
1000 xxxx 10 29	IT	297,220	258,736	389,995	301,967	372,500	139,768	225,467	366,500	366,500	366,500	366,500	372,500	372,500
1000 xxxx 20 20	PS Administration	178,827	214,769	377,742	257,113	448,850	298,244	150,566	423,800	423,800	423,800	423,800	444,550	448,850
1000 xxxx 20 21	PS Dispatch	404,725	625,295	812,737	614,252	842,850	618,763	224,087	708,600	708,600	708,600	708,600	728,650	728,650
1000 xxxx 20 22	PS Patrol	758,626	1,041,244	1,161,537	987,136	1,571,700	1,044,236	527,464	1,399,600	1,399,600	1,399,600	1,399,600	1,477,900	1,477,900
1000 xxxx 20 24	PS Corrections	533,786	721,253	825,573	693,538	820,045	636,939	183,106	774,100	774,100	774,100	774,100	800,645	813,845
1000 xxxx 20 25	PS DMV	43,009	85,347	68,216	65,524	92,150	67,839	24,311	92,750	92,750	92,750	92,750	94,450	96,250
1000 xxxx 20 26	PS Animal Control	93,452	127,963	129,906	117,107	88,350	70,308	18,042	127,400	127,400	127,400	127,400	117,100	119,000
1000 xxxx 20 27	PS Fire Department	335,954	480,742	715,638	510,778	604,500	416,543	187,957	520,300	520,300	520,300	520,300	545,200	549,400
1000 xxxx 20 28	PS K-9	*	*	5,087	1,696	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
1000 xxxx 25 27	PS Volunteer Fire Fighter Donation	1,119	7,675	2,742	3,846	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
1000 xxxx 30 30	PW Administration	122,611	234,609	420,269	259,163	473,700	317,381	156,319	475,100	475,100	475,100	475,100	486,900	496,200
1000 xxxx 30 31	PW B&G	424,739	881,571	881,571	537,055	976,800	642,646	329,860	860,100	860,100	860,100	860,100	919,400	929,000
1000 xxxx 30 32	PW Shop	467,988	589,820	415,273	491,027	608,300	219,761	388,539	514,100	514,100	514,100	514,100	566,900	568,700
1000 xxxx 30 33	PW Streets	228,515	548,310	415,273	430,536	626,100	259,301	366,799	465,600	465,600	465,600	465,600	572,000	577,100
1000 xxxx 40 41	Library	170,656	177,795	253,621	200,691	186,775	130,013	56,762	199,225	199,225	199,225	199,225	199,145	202,545
1000 xxxx 45 46	Grandma's House	*	50,325	46,914	32,413	90,900	36,945	53,955	99,400	99,400	99,400	99,400	90,900	90,900
1000 xxxx 50 51	DGSD	1,300,147	1,701,924	1,701,924	1,567,531	1,702,000	1,701,521	1,479	1,702,000	1,702,000	1,702,000	1,702,000	1,702,000	1,702,000
Transfer Subsidy		1,434,212	957,429	1,839,591	1,410,411	1,781,616	1,062,226	725,390	1,746,952	1,746,952	1,746,952	1,746,952	1,178,161	1,178,161
Subtotal		8,963,912	10,885,195	13,803,049	11,204,036	14,557,776	10,105,317	4,440,899	13,702,667	13,702,667	13,702,667	13,702,667	12,803,691	13,628,691
2100 xxxx 30 61	PW Water	209,511	237,146	238,937	228,531	483,400	215,923	267,477	459,250	459,250	459,250	459,250	481,000	481,000
2100 xxxx 30 62	PW Wastewater	238,113	279,326	337,943	285,127	484,400	259,617	224,783	444,700	444,700	444,700	444,700	513,900	517,200
2200 xxxx 30 81	PW Landfill	454,587	684,907	905,209	681,568	936,400	540,839	395,561	806,300	806,300	806,300	806,300	908,200	916,400
2300 xxxx 70 70	Port Dock	799,629	1,397,901	705,912	967,814	1,075,556	371,369	704,187	747,750	747,750	747,750	747,750	805,430	956,180
2400 xxxx 70 71	Port Harbor	386,978	431,857	309,219	376,018	481,130	251,043	230,087	370,040	370,040	370,040	370,040	348,460	352,160
2400 xxxx 70 72	Port Harbor Ice Machine	813	3,298	(335)	1,259	200	219	(19)	1,000	1,000	1,000	1,000	6,200	6,200
2400 xxxx 70 73	Port Harbor Bathroom	20,185	12,395	16,485	16,356	17,000	9,839	7,161	18,450	18,450	18,450	18,450	17,000	17,000
2500 xxxx 20 20	Asset Forfeiture	-	-	-	-	500	-	500	15,000	15,000	15,000	15,000	25,000	25,000
2550 xxxx 20 21	E911	-	-	-	-	67,000	42,248	24,752	67,000	67,000	67,000	67,000	67,000	67,000
2800 xxxx 20 20	PS Reward	-	-	-	-	-	-	-	-	-	-	-	-	-
xxxx xxxx 42 44	Senior Center	369,252	307,651	425,628	361,005	330,441	257,041	73,400	414,610	414,610	414,610	414,610	-	-
xxxx xxxx 40 41	Library Grants	86,592	113,488	43,832	81,304	38,578	29,359	9,219	44,638	44,638	44,638	44,638	35,638	35,638
4095 xxxx 30 31	AODH Sanitation	-	-	31,542	10,514	60,000	-	60,000	-	-	-	-	-	-
4702 xxxx 30 31	AODH Grant	6,410	140,355	6,133	50,983	141,000	-	141,000	-	-	-	-	-	-
3009 xxxx 30 62	ANTHC Grant	-	-	100,000	33,333	-	-	-	-	-	-	-	-	-
3110 xxxx 30 81	Landfill Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
3713 xxxx 20 22	Public Safety	1,856	-	-	619	-	-	-	-	-	-	-	-	-
3822138234601	xxxx 20 59 COVID Expenses	1,237,890	1,027,789	306,315	857,331	1,776,543	-	1,776,543	-	-	-	-	-	-
4450 xxxx xx xx	CIP covered by loans	15,619	15,323	93,719	41,554	615,813	-	615,813	-	-	-	-	-	-
5900 xxxx 70 71	Police Grant	3,284	-	-	1,095	-	-	-	-	-	-	-	-	-
5901 xxxx 70 72	Cunyung Ice Machine	2,475	1,730	(1,324)	961	20,833	-	20,833	-	-	-	-	6,000	6,000
4430 xxxx 30 62 216	Snagpoint Erosion	-	-	-	-	3,209,387	-	-	2,200,000	2,200,000	2,200,000	2,200,000	4,560,000	4,560,000
4713	Stable Harbor Grant	-	-	-	-	-	-	-	4,560,000	4,560,000	4,560,000	4,560,000	-	-
4713	FIREHALL	-	-	-	-	-	-	-	600,000	600,000	600,000	600,000	-	-
XXXXX	MARAD - Harbor Frauds	-	-	-	-	-	-	-	5,000,000	5,000,000	5,000,000	5,000,000	-	-
3530	EPA GRANT LANDFILL	-	-	-	-	-	-	-	3,010,000	3,010,000	3,010,000	3,010,000	-	-
4450	PFAS LOAN	-	-	-	-	-	-	-	1,270,000	1,270,000	1,270,000	1,270,000	-	-
5914	xxxx 00 00 BBEDC Interns	26,527	40,281	35,713	35,174	72,923	15,412	57,511	98,400	98,400	98,400	98,400	73,400	73,400
5915	xxxx 00 00 BBEDC Training	19,549	15,939	41,902	17,935	-	4,375	(4,375)	-	-	-	-	-	-

CITY OF DILLINGHAM
FY 2026 Appropriations

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	FY27 F&B Recommend
5923 xxxx 00 00 BBNC Training	-	-	11,902	3,967	-	-	-	-	-
6100 xxxx 45 45 Mary Carlson Estate	6,040	6,091	7,017	6,382	6,255	4,169	2,086	6,310	6,310
7110 xxxx 20 27 Ambulance Replacement	9,120	5,480	12,080	8,893	15,000	4,600	10,400	25,000	25,000
713x xxxx xx xx Bond Projects	85,755	82,842	-	56,199	-	-	-	-	-
7120 xxxx xx xx Equipment Replacement	25,286	166,122	259,940	150,449	111,000	32,635	78,365	120,000	120,000
7140 xxxx xx xx Projects	9,663	-	241,992	53,015	-	-	-	220,000	220,000
7150 xxxx xx xx Landfill Closure	-	-	-	-	-	-	-	-	-
8100 xxxx xx xx Debt Services	1,384,357	1,621,169	1,556,961	1,520,829	1,398,761	1,134,136	264,625	1,419,335	1,419,335
Subtotal	9,402,491	6,591,091	5,696,772	5,848,215	11,342,120	3,172,824	4,959,909	21,923,783	21,923,783
Total General Fund	14,366,403	17,476,286	19,489,821	17,052,251	25,899,896	13,278,141	9,400,808	35,626,450	35,630,450

(4,000)

	FY28 Manager Recommend	FY29 Manager Recommend
	6,255	6,255
	15,000	15,000
	-	-
	-	-
	-	-
	1,398,761	1,398,761
	5,977,244	6,076,194
	18,780,935	19,704,895

CITY OF DILLINGHAM
FY 2026 Appropriations

GENERAL FUND APPROPRIATIONS		FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
1000 xxxx 10 11	Council	92,833	83,149	88,099	88,034	121,550	60,050	61,460	33,600
1000 xxxx 10 12	Clerk	179,843	176,257	328,795	228,299	318,600	214,152	104,448	312,600
1000 xxxx 10 13	Administration	517,542	374,111	431,041	440,898	472,550	359,462	113,088	613,150
1000 xxxx 10 14	Finance	879,734	1,202,220	1,487,200	1,202,385	1,547,940	1,107,573	440,367	1,428,890
1000 xxxx 10 15	Legal	90,237	127,516	234,313	150,688	100,000	85,639	14,361	125,000
1000 xxxx 10 16	Insurance	262,315	343,314	383,674	329,768	375,000	238,164	136,836	375,000
1000 xxxx 10 18	Planning	175,753	292,601	274,122	247,492	297,000	372,328	(75,328)	293,900
1000 xxxx 10 19	Foreclosure	5,113	53	14,089	6,418	20,000	6,435	13,565	33,000
1000 xxxx 10 29	IT	297,220	258,736	389,995	301,967	372,500	139,768	225,467	366,500
1000 xxxx 20 20	PS Administration	178,827	214,769	377,742	257,113	448,850	298,284	150,566	423,800
1000 xxxx 20 21	PS Dispatch	404,725	625,295	812,737	614,252	842,850	618,763	224,087	708,600
1000 xxxx 20 22	PS Patrol	758,626	1,041,244	1,161,537	987,136	1,571,700	1,044,236	527,464	1,399,600
1000 xxxx 20 24	PS Corrections	533,786	721,253	825,573	693,538	820,045	636,939	183,106	774,100
1000 xxxx 20 25	PS DMV	43,009	85,347	68,216	65,524	92,150	67,839	24,311	92,750
1000 xxxx 20 26	PS Animal Control	93,452	127,963	129,906	117,107	88,350	70,308	18,042	127,400
1000 xxxx 20 27	PS Fire Department	335,954	480,742	715,638	510,778	604,500	416,543	187,957	520,300
1000 xxxx 20 28	PS K-9	-	-	5,087	1,696	2,000	-	2,000	2,000
1000 xxxx 25 27	PS Volunteer Fire Fighter Donation	1,119	7,675	2,742	3,846	10,000	-	10,000	10,000
1000 xxxx 30 30	PW Administration	122,611	234,609	420,269	259,163	473,700	317,381	156,319	475,100
1000 xxxx 30 31	PW B&G	304,854	424,739	881,571	537,055	976,800	642,646	329,860	860,100
1000 xxxx 30 32	PW Shop	467,988	589,820	415,273	491,027	608,300	219,761	388,539	514,100
1000 xxxx 30 33	PW Streets	228,515	548,310	514,785	430,536	626,100	259,301	366,799	465,600
1000 xxxx 40 41	Library	170,656	177,795	253,621	200,691	186,775	130,013	56,762	199,225
1000 xxxx 45 46	Grandma's House	-	50,325	46,914	32,413	90,900	36,945	53,955	99,400
1000 xxxx 50 51	DCSD	1,300,147	1,701,924	1,700,521	1,567,531	1,702,000	1,700,521	1,479	1,702,000
Transfer Subsidy		1,434,212	957,429	1,839,591	1,410,411	1,787,616	1,062,226	725,390	1,746,952
	Subtotal	8,963,912	10,885,196	13,803,049	11,294,036	14,557,776	10,105,317	4,440,899	13,702,667
2100 xxxx 30 61	PW Water	209,511	237,146	238,937	228,531	483,400	215,923	267,477	459,250
2100 xxxx 30 62	PW Wastewater	238,113	279,326	337,943	285,127	484,400	259,617	224,783	444,700
2200 xxxx 30 81	PW Landfill	454,587	684,907	905,209	681,568	936,400	540,839	395,561	806,300
2300 xxxx 70 70	Port Dock	799,629	1,397,901	705,912	967,814	1,075,556	371,369	704,187	747,750
2400 xxxx 70 71	Port Harbor	386,978	431,857	309,219	376,018	481,130	251,043	230,087	370,040
2400 xxxx 70 72	Port Harbor Ice Machine	813	3,298	(335)	1,259	200	219	(19)	1,000
2400 xxxx 70 73	Port Harbor Balhhouse	20,186	12,395	16,485	16,356	17,000	9,839	7,161	18,450
2500 xxxx 20 20	Assel Forfeiture	-	-	-	-	500	-	500	15,000
2550 xxxx 20 21	E911	-	-	-	-	67,000	42,248	24,752	67,000
2800 xxxx 20 20	PS Reward	369,252	307,651	425,628	361,005	330,441	257,041	73,400	414,610
xxxx xxxx 42 44	Senior Center	86,592	113,488	43,832	81,304	38,578	29,359	9,219	44,638
4095 xxxx 30 31	ADOH Sanitation	-	-	31,542	10,514	60,000	-	60,000	-
4702 xxxx 30 31	ADOH Grant	-	-	-	-	141,000	-	141,000	-
3009 xxxx 30 62	ANTHC Grant	6,410	140,355	6,183	50,983	-	-	-	-
3110 xxxx 30 81	Landfill Grant	-	-	100,000	33,333	-	-	-	-
3713 xxxx 20 22	Public Safety	1,856	-	-	619	-	-	-	-
3822/3823/4601	COVID Expenses	1,237,890	1,027,789	306,315	857,331	1,776,543	-	1,776,543	-
4450 xxxx xx xx	CIP covered by loans	15,619	15,323	93,719	41,554	615,813	-	615,813	-
5900 xxxx 70 71	Pollock Grant	3,284	-	-	1,095	-	-	-	-
5901 xxxx 70 72	Cuyung Ice Machine	2,475	1,730	(1,324)	961	20,833	-	20,833	6,000
4430 xxxx 30 62	2116 Snagpoint Erosion	-	-	-	-	3,209,387	-	-	2,200,000
4713	Stale Harbor Grant	-	-	-	-	-	-	-	4,560,000

FY28 Manager Recommend	FY29 Manager Recommend
44,600	29,600
318,900	324,400
632,350	638,750
1,461,690	1,485,540
100,000	100,000
375,000	375,000
301,500	306,700
20,000	20,000
372,500	372,500
434,550	434,550
728,650	728,650
728,650	1,477,900
800,645	813,845
94,450	96,250
117,100	119,000
545,700	549,400
2,000	2,000
10,000	10,000
916,900	946,200
419,600	929,000
566,900	568,700
572,000	577,100
199,145	202,545
90,900	90,900
1,702,000	1,702,000
1,178,161	1,178,161
12,803,691	13,628,691

CITY OF DILLINGHAM
FY 2026 Appropriations

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
4713 FIREHALL	-	-	-	-	-	-	-	600,000
XXXX MARAD - Harbor Floats	-	-	-	-	-	-	-	5,000,000
3530 EPA GRANT LANDFILL	-	-	-	-	-	-	-	3,010,000
4450 PFAS LOAN	-	-	-	-	-	-	-	1,270,000
5914 xxxx 00 00 BBEDC Interns	29,527	40,281	35,713	35,174	72,923	15,412	57,511	98,400
5915 xxxx 00 00 BBEDC Training	19,549	15,939	41,902	17,935	-	4,375	(4,375)	-
5923 xxxx 00 00 BBNC Training	-	-	11,902	3,967	-	-	-	-
6100 xxxx 45 45 Mary Carlson Estate	6,040	6,091	7,017	6,382	6,255	4,169	2,086	6,310
7110 xxxx 20 27 Ambulance Replacement	9,120	5,480	12,080	8,893	15,000	4,600	10,400	25,000
713x xxxx xx xx Bond Projects	85,755	82,842	-	56,199	-	-	-	-
7120 xxxx xx xx Equipment Replacement	25,286	166,122	259,940	150,449	111,000	32,635	78,365	120,000
7140 xxxx xx xx Projects	9,663	-	241,992	53,015	-	-	-	220,000
7150 xxxx xx xx Landfill Closure	-	-	-	-	-	-	-	-
8100 xxxx xx xx Debt Services	1,384,357	1,621,169	1,556,961	1,520,829	1,398,761	1,134,136	264,625	1,419,335
Subtotal	5,402,491	6,591,091	6,686,772	5,848,215	11,342,120	3,172,824	4,969,909	21,923,783
Total General Fund	14,366,403	17,476,286	19,489,821	17,052,251	25,899,896	13,278,141	9,400,808	35,626,450

	FY28 Manager Recommend	FY29 Manager Recommend
	-	-
	-	-
	1,270,000	1,270,000
	73,400	73,400
	-	-
	-	-
	6,255	6,255
	15,000	15,000
	-	-
	-	-
	-	-
	1,398,761	1,398,761
	-	-
	5,977,244	6,076,194
	18,780,935	19,704,885

Revenue

1000 XXXX 10 00 0000 0

6% Sales Tax	4010	\$3,500,000
<ul style="list-style-type: none"> Revenue for 6% Sales Tax FY25 ending \$3,712,013 		
6% Sales Tax – Remote Sales	4010	\$650,000
<ul style="list-style-type: none"> Revenue for 6% Sales Tax collected by AML - recognized by project 1040 FY25 \$694,752 		
Penalty/Interest (Sales Tax)	4011	\$17,000
<ul style="list-style-type: none"> Charged to sales tax reports submitted after the allowed period of time 10% Penalty 6% per annum interest 		
10% Alcohol Sales Tax	4020	\$280,000
<ul style="list-style-type: none"> Revenue for 10% Alcohol Sales Tax 		
10% Transient Lodging	4030	\$125,000
<ul style="list-style-type: none"> Revenue for 10% Transient Lodging Sales Tax (Lodging less than 6 months) 		
Real Property Tax	4040	\$2,600,000
<ul style="list-style-type: none"> Revenue from Real Property tax 		
Personal Property Tax	4050	\$700,000
<ul style="list-style-type: none"> Revenue from Personal Property tax 2024 taxes \$698,000 		
Penalty and Interest (Property tax)	4051	\$130,000
<ul style="list-style-type: none"> Penalty on real and personal property tax if 1st half not received by 11/01 of the year or 2nd half not received by 12/01 of the year. 10% penalty assessed only once 6% per annum assessed starting by January. 		
6% Gaming Sales Tax	4060	\$15,000
<ul style="list-style-type: none"> Sales tax assessed on Pull Tabs Gaming (decline in pull tabs experienced in FY25, one gaming location has closed). 		
Tobacco Tax	4070	\$280,000
<ul style="list-style-type: none"> Excise tax charged on tobacco products 		
Marijuana Tax	4075	\$90,000
<ul style="list-style-type: none"> Excise tax charged on Marijuana products 		
Business License	4110	\$17,000
<ul style="list-style-type: none"> \$50 fee for a business to conduct business in Dillingham 		

1000 XXXX 10 00 0000 0

Rental Income – Real Property	4210	\$35,000
<ul style="list-style-type: none"> Rental of Potato House building to GCI 		

<ul style="list-style-type: none"> • LEO Rental • Rental of Land to AT&T 		
Community Sharing	4410	\$83,543
SOA Revenue (award increased from \$75,396)		

Raw Fish Tax	4420	\$150,000
<ul style="list-style-type: none"> • SOA Raw Fish Tax distributed on communities 		
Shared Fisheries Business	4425	\$20,000
<ul style="list-style-type: none"> • SOA Shared Fisheries Business tax 		
Telephone/COOP Tax	4430	\$70,000
<ul style="list-style-type: none"> • SOA Telephone and Electric COOP revenue 		
Motor Vehicle Tax	4440	\$25,000
<ul style="list-style-type: none"> • SOA DMV tax collected for Dillingham vehicles 		
Payment in Lieu of Tax	4450	\$540,000
<ul style="list-style-type: none"> • PILT • SOA revenue if lieu of taxes 		
Jail Contract	4650	\$584,764
<ul style="list-style-type: none"> • See PS Corrections for details (Award decreased from \$670,000) 		
Ambulance Fees	4730	\$60,000
<ul style="list-style-type: none"> • See Fire Department for details 		
Administrative Overhead	4970	\$202,405
<ul style="list-style-type: none"> • Revenue collected from enterprise funds to equal 10% of all expenses (Minus PERS on Behalf) 		
PERS on Behalf	4980	\$286,199
<ul style="list-style-type: none"> • SOA support of the City's PERS obligation beyond the first 22% (Was \$285,399) 		
PERS Forfeiture Funds	4981	\$25,000
<ul style="list-style-type: none"> • SOA PERS funds returned to the City of Dillingham 		
SubTotal GF Targeted Areas		\$10,185,911

Other Revenue in subtotal		\$299,200
<ul style="list-style-type: none"> • All other revenue. 		
Total General Fund Revenue Budget		\$10,485,111

Remarks
<ul style="list-style-type: none"> • Will tie to the Ordinance as first and second revenue section.

Insurance

1000 XXXX 10 16 0000 0

Overview		
<ul style="list-style-type: none"> • Our insurance carrier will be Alaska Public Risk Alliance (APRA) which is a blend of our previous insurer Alaska Public Entity Insurance (APRA) 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. • 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. • The insurance broker used is HUB International Northwest LLC 		
General Liability	7110	\$130,000
<ul style="list-style-type: none"> • Anticipated insurance coverage 		
Property	7112	\$200,000
<ul style="list-style-type: none"> • Anticipated insurance coverage 		
Automobile	7114	\$40,000
Claims Deductibles	7120	\$5,000
Total Insurance Budget		\$375,000

Remarks:		
<ul style="list-style-type: none"> • Evaluation of assets is done for vehicles and will be mobile equipment next, this is expected to change the initial premiums assessed. 		

**CITY OF DILLINGHAM
Department Detail**

FY27 Insurance Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommendation
Expenses								
1000 7110 10 16 0000 0 Gen. Liability (Ins)	79,589	89,144	119,536	96,090	130,000	88,294	41,706	130,000
1000 7112 10 16 0000 0 Property	148,020	219,472	228,334	198,609	200,000	121,191	78,809	200,000
1000 7114 10 16 0000 0 Automobile	34,706	34,698	35,804	35,069	40,000	27,679	12,321	40,000
1000 7120 10 16 0000 0 Claims Deductibles	-	-	-	-	5,000	1,000	4,000	5,000
Total Expenses	262,315	343,314	383,674	329,768	375,000	238,164	136,836	375,000

Difference from FY26 Budget -
Percentage change from FY26 - Target 85% 1.00

	FY28 Manager Recommendation	FY29 Manager Recommendation
	130,000	130,000
	200,000	200,000
	40,000	40,000
	5,000	5,000
	375,000	375,000

Foreclosure Costs

1000 XXXX 10 19 0000 0

REVENUE		
Foreclosed Property Sales	4049	\$30,000
<ul style="list-style-type: none"> 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 & Action 3DI-25-00062 CI filed 07/24/2026. A new list for 2025 taxes has been started. 		
Total Revenue		\$30,000
EXPENSES		
Legal	7020	\$20,000
<ul style="list-style-type: none"> The majority of foreclosure costs are charged back to the taxpayer, but there are always some costs that cannot be charged back. This category is for those costs. 		
Advertising	7130	\$3,000
<ul style="list-style-type: none"> A single advertisement can cost \$300 per printing. Ordinances will need advertisement Advertisement of property sales. 		
Foreclosure	7199	\$10,000
<ul style="list-style-type: none"> This is for various costs related to foreclosures, such as advertising, insurance, and other miscellaneous costs that arise that cannot be charged back to the taxpayer. No change from previous year. 		
Total Foreclosure Expenses		\$33,000

Remarks:

- Council action will be needed to determine course of action for all properties on the foreclosure.
- DMC. 4.15.330 Disposition and sale of foreclosed property.
- Determined by council action with an ordinance
- Option A. retain property for public purpose: Lose the option to recoup property costs; however, gain usable land for public purpose. May incur expenses to develop the land.
- Option B. sell the property: Able to recoup past due property taxes and associated foreclosure fees provides a final chance for property owner to repurchase the property.

CITY OF DILLINGHAM
FY 2024 Department Detail

FY27 Foreclosure Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
Revenues								
1000 4049 10 19 0000 0 Foreclosed Property Sales	1,366	(678)	6,300	2,263	30,000	2,126	27,874	30,000
1000 4049 10 19 9202 0 Foreclosed Property Sales	-	-	-	0	0	-	0	0
1000 4790 10 19 0000 0 Miscellaneous Revenue Foreclosed Property	1,020	(255)	-	255	0	10,648	(10,648)	0
Total Revenues	2,386	(1,133)	6,300	2,518	30,000	12,774	17,226	30,000
Expenses								
1000 7020 10 19 0000 0 Legal	3,447	53	6,892	3,464	10,000	4,903	5,098	20,000
1000 7020 10 19 9002 0 Legal	-	-	-	-	-	-	-	-
1000 7020 10 19 9007 0 Legal	-	-	-	-	-	-	-	-
1000 7020 10 19 9100 0 Legal	-	-	-	-	-	-	-	-
1000 7020 10 19 9204 0 Foreclosed Property Dillingham Construction	-	-	-	-	-	-	-	-
1000 7060 10 19 0000 0 Contractual/Professional	-	-	-	-	-	-	-	-
1000 7130 10 19 0000 0 Advertising	-	-	-	-	-	-	-	3,000
1000 7199 10 19 0000 0 Foreclosure Costs	1,666	-	7,197	2,954	10,000	1,532	8,468	10,000
1000 7300 10 19 0000 0 Office Supplies	-	-	-	-	-	-	-	-
Total Expenses	5,113	53	14,089	6,418	20,000	6,435	13,565	33,000
Excess Revenue Over (Under) Expenditures	(2,727)	(1,186)	(7,789)	(3,900)	10,000	6,339	3,661	(3,000)

Difference from FY26 Budget (13,000)
Percentage change from FY26 - Target 85% 1.65

	FY28 Manager Recommend	FY29 Manager Recommend
	30,000	30,000
	0	-
	0	-
	30,000	30,000
	10,000	10,000
	-	-
	-	-
	-	-
	10,000	10,000
	20,000	20,000
	10,000	10,000

IT

1000 XXXX 10 29 0000 0

Contractual/Professional	7060	\$5,000
<ul style="list-style-type: none"> • Needed support 		
Insurance	7110	\$6,000
<ul style="list-style-type: none"> • Addition of cyber security plans with APRA 		
Office Supplies	7300	\$0
<ul style="list-style-type: none"> • None 		
Minor Tools & Equipment	7610	\$3,000
<ul style="list-style-type: none"> • Cell Phones and landline phones and supplies 		
Telephone	7710	\$46,700
<ul style="list-style-type: none"> • Telephone charges for all general fund departments \$41,500. • Telephone charges for Jail Corrections (project 1124) \$5,200. 		
Internet	7715	\$19,800
<ul style="list-style-type: none"> • Internet charges for all general fund departments \$18,000. • Internet charges for Jail Corrections (project# 1124) \$1,800. 		
Computer Hardware	7910	\$60,000
<ul style="list-style-type: none"> • Operational IT components and computer upgrades - \$30,000. • Public Safety Server upgrade - 30,000 • Will search for computer upgrade grant funding 		
Computer Software	7920	\$76,000
<ul style="list-style-type: none"> • Clerk – Municode Civic Plus 12,000 • Clerk – Laserfiche \$3,500 • Planning - ESRI \$1,500 • Planning - GIS \$406 Annual • Public Safety - APSIN \$710 • Public Safety – (New Vendor supplied by state) Fingerprint software \$5,000 • TecPro NAS repair - \$1,100 • Archive Social - \$4,188 • CMT Advantage - \$2,400 • Arcticom – Media contract 3 year (2 years prepay) \$500 • Finance - AccuFund \$12,500 • Finance - MARS \$16,500 • Finance - FileMaker Pro (Claris) - \$2,500 • Backup with LMJ – \$11,280 per year • Adobe with LMJ - \$1,000 		

1000 XXXX 10 29 0000 0

Computer Support	7940	\$150,000
<ul style="list-style-type: none"> • LMJ Services, Inc, contract - \$115,000. • Project upgrades with LMJ - \$25,000 • Computerworks NPS, Inc support – \$5,000 • Clerk - Website Revize \$3,700 yr 2-5 		
Total IT Fund		\$366,500

Remarks:
•

**CITY OF DILLINGHAM
FY 2024 Department Detail**

FY27 IT Budget

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	FY28 Manager Recommend	FY29 Manager Recommend
Expenses										
1000 7060 10 29 0000 0 Contractual/Professional	4,200	5,130	4,742	4,691	4,200	4,859	(659)	5,000	4,200	4,200
1000 7110 10 29 0000 0 Insurance	-	4,875	5,489	3,455	6,000	-	6,000	6,000	6,000	6,000
1000 7300 10 29 0000 0 Office Supplies	565	131	-	232	-	-	-	-	-	-
1000 7310 10 29 0000 0 Supplies	-	-	2	1	-	-	-	-	-	-
1000 7610 10 29 0000 0 Minor Tools & Equip	3,856	10,752	305	-	2,000	76	1,924	3,000	2,000	2,000
1000 7710 10 29 0000 0 Telephone	34,456	36,711	42,314	37,827	45,000	32,413	12,587	41,500	45,000	45,000
1000 7710 10 29 1124 0 Telephone Corrections	3,544	3,539	5,382	4,155	5,000	4,184	816	5,200	5,000	5,000
1000 7715 10 29 0000 0 Internet	19,135	17,927	17,291	18,118	18,000	13,008	4,992	18,000	18,000	18,000
1000 7715 10 29 1124 0 Internet/Liail Corrections	2,184	2,160	1,274	1,872	2,300	910	1,390	1,800	2,300	2,300
1000 7910 10 29 0000 0 Computer Hardware	23,378	19,338	82,290	41,668	60,000	-	60,000	60,000	60,000	60,000
1000 7920 10 29 0000 0 Computer Software	55,664	40,628	88,636	61,643	75,000	31,478	43,522	76,000	75,000	75,000
1000 7920 10 29 1124 0 Computer Software	-	-	-	-	-	-	-	-	-	-
1000 7940 10 29 0000 0 Computer Support	150,237	117,545	142,271	136,685	155,000	52,840	102,160	150,000	155,000	155,000
Total Expenses	297,220	258,736	389,995	301,967	372,500	139,768	225,467	366,500	372,500	372,500

Difference from FY26 Budget 6,000
Percentage change from FY26 - Target 85% 0.98

Library

1000 XXXX 40 41 0000 0

REVENUE		
Donations/Contributions	4760	\$1,000
<ul style="list-style-type: none"> • Unsolicited donations. 		
Fines/Fees	4765	\$1,000
<ul style="list-style-type: none"> • Fines and Fees for material returned late • Temporary Library Card Fees will no longer be refundable so will be recorded as revenue immediately when requested. 		
Mary Carlson Estate	4991	\$4,000
<ul style="list-style-type: none"> • Transfer from Mary Carlson Estate 		
Total Library Revenue		\$6,000
EXPENSES		
Salaries	6000	\$116,300
<ul style="list-style-type: none"> • Librarian/Community Director (Level IX) .5 FTE. (50/50 with Sr Center) • PT Assistant Librarian (Level VI A) .75 FTE • 1 PT Library Aides (Level II A) .5 FTE 		
Contra Wages	6099	-\$13,000
<ul style="list-style-type: none"> • PLA Grant contributes \$10,000. • LINKED Grant contributes \$3,000 		
Overtime	6100	\$0
<ul style="list-style-type: none"> • N/A at this time. 		
Fringe Benefits	62XX	\$55,800
<ul style="list-style-type: none"> • FICA/MED, Health Insurance, Dental Insurance, Insurance (Life), PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$7,400
<ul style="list-style-type: none"> • 7.48% for all employees provided by the State. 		
EMPLOYEE SCREENING	6250	\$200
<ul style="list-style-type: none"> • Cost of background checks for new employees \$20 per person and volunteers. 		
Memberships	7135	\$225
<ul style="list-style-type: none"> • Alaska Library Association (AKLA) - \$100. • Alaska Library Network (ALN) Tier 1 Membership - \$100. • ALN Tier 2 Membership - \$2,000 (on-line resources) (paid by PLA Grant) • FOL - \$25, etc. 		

1000 XXXX 40 41 0000 0

Travel	7150	\$0.00
<ul style="list-style-type: none"> • Transportation, lodging, food, registrations, etc. to attend annual Library conferences. • The PLA grant requires "continued education" which can be fulfilled by attending conferences. 		
Office Supplies	7300	\$250
<ul style="list-style-type: none"> • Unique to the library – ink, labels, sleeves, etc. 		
Supplies	7310	\$200
<ul style="list-style-type: none"> • Cleaning supplies not included in janitorial contract: DVD/Blu-ray disc cleaner supplies, book cleaning, headphone disinfectant. 		
Postage	7315	\$200
<ul style="list-style-type: none"> • Annual PO Box fee is \$188.00, the library has its own physical address. 		
Books	7510	\$1,500
<ul style="list-style-type: none"> • Hardcover & Paperback. • PLA grant requires at least \$3,500 to be spent on materials and online services. 		
Periodicals	7520	\$500
<ul style="list-style-type: none"> • Magazines & Newspapers • Begin asking supporters of the library to provide subscriptions. • PLA grant requires at least \$3,500 to be spent on materials and online services. 		
Audio Visual	7530	\$750
<ul style="list-style-type: none"> • DVDs, Blu-rays, & Books on Tape. • PLA Grant requires at least \$3,500 to be spent on materials and online services. • Reduced, the Library will explore alternative funding sources 		
Collection Preservation	7540	\$1,000
<ul style="list-style-type: none"> • Materials & supplies needed to maintain & process Library collection. • Cut to adjust for less Audio Visual needs 		
Summer Reading Program	7560	\$1,500
<ul style="list-style-type: none"> • This will be the last year for the LINKED grant to support the Library's summer reading program. • We will need to supply materials for this program next year. 		
Minor Tools & Equipment	7610	\$1,700
<ul style="list-style-type: none"> • The library will need to continue to update technology as part of our five-year plan. • Miscellaneous needs. 		

1000 XXXX 40 41 0000 0

Internet	7715	\$0
<ul style="list-style-type: none"> Refer to library grants. 		
Electricity	7720	\$4,000
<ul style="list-style-type: none"> Amount the same as previous year. 		
Heating Fuel	7730	\$14,200
<ul style="list-style-type: none"> Rate increase experienced last year 		
Water & Sewer	7740	\$2,000
<ul style="list-style-type: none"> City of Dillingham monthly utilities (\$161.88/month). 		
Refuse	7750	\$600
<ul style="list-style-type: none"> Dumpster shared with UAF-Bristol Bay Campus. \$45 per month plus 1 		
Computer Software	7920	\$2,400
<ul style="list-style-type: none"> Alexandra \$2,000 Deep Freeze \$241.50 per year starting 07/2023 5 year period. 		
Equipment Maintenance	8120	\$1,500
<ul style="list-style-type: none"> Annual Copy Machine umbrella contract When the Senior Center purchases a new copier our vendor will rewrite our annual lease for the machine at the Library and at the Senior Center. The annual lease cost will be cut in half with this new lease. The library will pay 70% of the annual lease because they will have more usage and can bill out for use by patrons. 		
Total Library Expenses		\$199,225

Remarks:

- Library advisory board is almost complete with the five-year plan.
- The intent is to begin exploring alternative funding sources for the library while developing programs, activities, and events that can be supported by library staff and volunteers. These efforts are intended to increase library usage, strengthen community engagement, and further establish the library as a prominent cornerstone of the community.

**CITY OF DILLINGHAM
Department Detail**

FY27 Library Budget Draft

Account Description	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
Grant Revenues								
1000 4650 40 41 0000 0 Contracts	-	-	-	-	-	-	-	-
1000 4760 40 41 0000 0 Donations/Contributors	1,583	240	2,744	1,523	500	162	338	1,000
1000 4765 40 41 0000 0 Fines/Fees	2,056	2,294	2,078	2,143	1,800	654	1,146	1,000
1000 4991 40 41 0000 0 Tran from Mary Carson Estate	4,000	4,000	4,000	4,000	4,000	2,688	1,332	4,000
Total Revenues	7,639	6,534	8,822	7,665	6,300	3,484	2,816	6,000
Expenses								
1000 6000 40 41 0000 0 Salaries/Wages RT	110,846	114,442	153,357	126,215	117,000	83,156	33,844	116,300
1000 6010 40 41 0000 0 Overtime	528	860	1,084	824	280	313	(33)	-
1000 6099 40 41 0000 0 Contra Wages	-	-	-	-	(10,000)	(22,964)	12,964	(13,000)
1000 6100 40 41 0000 0 Payroll Taxes	8,552	8,864	11,728	9,715	9,000	6,359	2,641	8,900
1000 6210 40 41 0000 0 Health Insurance	-	-	21,936	7,312	17,100	23,947	(6,847)	17,300
1000 6211 40 41 0000 0 HRA	-	-	-	-	2,000	-	2,000	2,000
1000 6215 40 41 0000 0 Dental Insurance	-	-	869	290	700	850	(150)	700
1000 6220 40 41 0000 0 Life Insurance	504	728	1,242	825	1,300	618	682	900
1000 6230 40 41 0000 0 PERS Employer	20,062	22,528	34,757	25,782	15,300	17,733	(2,433)	26,600
1000 6231 40 41 0000 0 PERS on Behalf	2,193	2,861	7,559	4,204	4,400	5,102	(702)	7,400
1000 6235 40 41 0000 0 Workers' Compensation	220	229	359	269	500	234	266	400
1000 6240 40 41 0000 0 Unemployment	-	-	869	290	-	-	-	-
1000 6250 40 41 0000 0 Employee Screening	20	20	-	13	100	100	-	200
1000 7135 40 41 0000 0 Memberships	-	2,331	472	934	225	340	(115)	225
1000 7155 40 41 0000 0 Travel	-	-	-	-	-	-	-	-
1000 7300 40 41 0000 0 Office Supplies	-	171	45	72	250	-	250	250
1000 7310 40 41 0000 0 Supplies	13	102	12	42	200	-	200	200
1000 7315 40 41 0000 0 Postage & Freight	178	209	188	192	200	-	200	200
1000 7510 40 41 0000 0 Books	1,433	15	-	483	1,500	-	1,500	1,500
1000 7520 40 41 0000 0 Periodicals	-	-	-	-	-	-	-	500
1000 7530 40 41 0000 0 Audio Visual	(102)	122	-	6	3,000	513	2,487	750
1000 7540 40 41 0000 0 Collection Preservation	164	500	643	436	1,500	-	1,500	1,000
1000 7560 40 41 0000 0 Summer Reading Program	556	563	292	470	500	199	301	1,500
1000 7610 40 41 0000 0 Minor Tools & Equipment	22	3,769	432	1,408	1,700	160	1,540	1,700
1000 7620 40 41 0000 0 Major Equipment	5,319	-	-	1,773	-	-	-	-
1000 7710 40 41 0000 0 Telephone	-	-	-	-	-	-	-	-
1000 7715 40 41 0000 0 Internet	1,000	275	865	713	-	833	(893)	-
1000 7720 40 41 0000 0 Electricity	3,420	3,142	3,196	3,263	4,000	1,977	2,023	4,000
1000 7730 40 41 0000 0 Heating Fuel	8,749	9,903	7,834	8,829	8,000	6,829	1,171	14,200
1000 7740 40 41 0000 0 Water/Sewer	2,104	1,943	1,943	1,997	2,000	1,295	705	2,000
1000 7750 40 41 0000 0 Refuse	360	415	495	423	600	720	(120)	600
1000 7790 40 41 0000 0 Building Maintenance	200	-	-	67	-	-	-	-
1000 7920 40 41 0000 0 Computer Software	1,302	1,957	1,562	1,607	2,400	560	1,841	2,400
1000 8120 40 41 0000 0 Equipment Maintenance	3,013	1,848	1,882	2,247	3,020	1,078	1,942	1,500
1000 8210 40 41 0000 0 Required Inspections	-	-	-	-	-	-	-	-

	FY28 Manager Recommend	FY29 Manager Recommend
	-	-
	1,000	1,000
	1,000	1,000
	4,000	4,000
	6,000	6,000
	118,800	121,000
	-	-
	(13,300)	(13,600)
	9,100	9,300
	17,600	18,000
	2,000	2,000
	700	700
	900	900
	26,100	26,600
	7,500	7,700
	400	400
	-	-
	200	200
	225	225
	-	-
	250	250
	200	200
	200	200
	1,500	1,500
	500	500
	750	750
	1,500	1,500
	2,500	2,500
	1,700	1,700
	-	-
	-	-
	-	-
	4,000	4,000
	8,000	8,000
	2,000	2,000
	600	600
	-	-
	2,400	2,400
	3,020	3,020
	-	-

**CITY OF DILLINGHAM
Department Detail**

Total Expenses	170,666	177,795	253,621	200,691	186,775	130,013	56,762	199,225
	(163,017)	(171,281)	(244,799)	(193,026)	(180,475)	(126,529)	(53,946)	(193,225)

199,145	202,545
(193,145)	(196,545)

Difference from FY26 Budget (12,450)
Percentage change from FY26 - Targe 85% 1.07

Grandma's House

1000 XXXX 45 46 0000 0

Contractual/Professional	7060	\$0
<ul style="list-style-type: none"> • None 		
Electricity	7720	\$10,800
<ul style="list-style-type: none"> • Facility Expense 		
Heating Fuel	7730	\$48,600
<ul style="list-style-type: none"> • Facility Expense 		
Water/Wastewater	7740	\$10,000
<ul style="list-style-type: none"> • Level rate of \$775.92 per month 		
Building & Maintenance	7790	\$30,000
<ul style="list-style-type: none"> • Improvements to apartment for Caretaker • General Maintenance 		
Total Grandma's House Budget		\$99,400

Remarks
<ul style="list-style-type: none"> • .

**CITY OF DILLINGHAM
Department Detail**

FY27 Grandma's House Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
Expenses								
1000 7060 45 46 0000 0 Contractual/Professional	-	-	-	-	-	-	-	-
1000 7720 45 46 0000 0 Electricity	-	6,714	6,724	-	8,000	6,482	330	10,800
1000 7730 45 46 0000 0 Heating Fuel	-	36,364	30,557	21,973	42,900	23,787	19,113	48,600
1000 7740 45 46 0000 0 Water/Wastewater	-	6,983	9,311	5,431	10,000	6,207	3,793	10,000
1000 7790 45 46 0000 0 Building & Maintenance	-	1,264	312	525	30,000	260	29,740	30,000
1000 7790 45 46 3030 0 Buildings & Maintenance	-	-	-	-	-	208	(208)	-
Total Expenses	0	50,325	46,914	32,413	90,900	36,945	53,955	99,400

	FY28 Manager Recommendation	FY29 Manager Recommendation
	-	-
	8,000	8,000
	42,900	42,900
	10,000	10,000
	30,000	30,000
	-	-
	90,900	90,900

Difference from FY26 Budget **(8,500)**
Percentage change from FY26 - Target 85% **1.09**

General Fund Transfers

1000 99XX 90 92 0000 0

Transfers from GF to Water	9950	\$183,800
<ul style="list-style-type: none"> • Balance out fund 2100 (balanced by wastewater budget) 		
Transfers from GF to Landfill	9952	\$485,700
<ul style="list-style-type: none"> • Balance out fund 2200 		
Transfers from GF to Harbor	995?	\$0
<ul style="list-style-type: none"> • Balance out fund 2400 		
Transfers from GF to Senior Center	9953	\$301,417
<ul style="list-style-type: none"> • Balance out fund 2610 		
Transfers from GF to Ambulance Reserve	9954	\$53,000
<ul style="list-style-type: none"> • Balance out fund 7110 		
Transfers from GF to Equip Replacement	9955	\$120,000
<ul style="list-style-type: none"> • Balance out fund 7120 		
Transfers from GF to Debt Services	9956	\$603,035
<ul style="list-style-type: none"> • Balance out fund 8100 		
Transfers from GF to CIP	9959	\$0
<ul style="list-style-type: none"> • Balance out fund 7140 		
Total Transfer Budget		\$1,746,952

Remarks:	<ul style="list-style-type: none"> •
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**CITY OF DILLINGHAM
Department Detail**

FY27 Transfer Budget Draft										
	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	FY27 F&B Recommend	
Expenses										
1000 9950 90 92 0000 0 Transfer Out Water	-	-	-	-	-	23,108	(23,108)	183,800	183,800	
1000 9951 90 92 0000 0 Transfer Out WasteWater	-	-	-	-	-	-	-	-	-	
1000 9952 90 92 0000 0 Transfer Out Landfill	135,598	355,868	578,936	356,800	594,000	269,942	324,058	485,700	485,700	
1000 9953 90 92 0000 0 Transfer out Harbor	-	-	-	-	-	-	-	-	-	
1000 9953 90 92 0000 0 Transfer Out Senior Center	427,497	(22,802)	343,049	184,322	227,855	158,824	69,381	301,417	301,417	
1000 9954 90 92 0000 0 Transfer Out Ambulance Reserv	64,106	45,625	29,428	46,386	50,000	29,647	20,353	53,000	53,000	
1000 9955 90 92 0000 0 Transfer Out Equip Replacemnt	168,320	166,122	259,940	198,127	111,000	2,805	128,548	120,000	120,000	
1000 9956 90 92 0000 0 Transfer Out Debt Svc	-	-	628,239	209,413	804,761	577,900	143,283	603,035	603,035	
1000 9957 90 92 0000 0 Transfer Out Capital Reserve	-	-	-	-	-	-	-	-	-	
1000 9958 90 92 0000 0 Transfer Out School Renovation	-	-	-	-	-	-	-	-	-	
1000 9959 90 92 0000 0 Transfer Out CIP	-	118,526	128,006.28	59,263	-	-	-	-	-	
1000 9961 90 92 0000 0 Transfer Out Bond Projects	638,692	293,891	-	310,861	-	-	-	-	-	
1000 9960 90 92 0000 0 Transfer Out Harbor	-	-	-	-	-	-	-	-	-	
1000 9961 90 92 0000 0 Transfer Out Bond Projects	-	-	-	-	-	-	-	-	-	
Total Expenses	1,434,212	957,429	1,839,591	1,410,411	1,178,616	1,062,226	725,390	1,746,952	1,746,952	

Difference from FY26 Budget 40,664
Percentage change from FY26 - Target 85% 0.98

FY28 Manager Recommend	FY29 Manager Recommend
-	-
-	-
544,400	544,400
-	-
0	0
50,000	50,000
0	0
583,761	583,761
-	-
-	-
-	-
1,178,161	1,178,161

PW Water

2100 XXXX 30 61 0000 0

REVENUE		
Water Hookup Fee	4320	\$1,000
<ul style="list-style-type: none"> \$10 change fee to water service Anticipate 2 water hookups assists estimated \$300 each 		
Water Sales – Residential	4330	\$100,000
<ul style="list-style-type: none"> Final rate established in 2013 rate study, final increase 2018 		
Water Sales – Commercial	4335	\$115,000
<ul style="list-style-type: none"> Final rate established in 2013 rate study, final increase 2018 		
Penalty & Interest	4490	\$9,000
<ul style="list-style-type: none"> Fees for late payment of monthly invoices – reduced based on write offs 		
Equipment Rental	4840	\$2,000
<ul style="list-style-type: none"> Revenue received by the State of Alaska to cover PERS expense over 22% 		
PERS on Behalf	4980	\$5,100
<ul style="list-style-type: none"> Revenue received by the State of Alaska to cover PERS expense over 22% 		
PERS Forfeiture Fund	4981	\$600
<ul style="list-style-type: none"> Funds available from PERS retirement when a former employee forfeits retirement benefits. 		
Transfer from Wastewater	4990	\$41,350
<ul style="list-style-type: none"> Transfer from Wastewater to balance the budget 		
Transfer from General Fund	4990	\$183,800
<ul style="list-style-type: none"> Transfer from General Fund to balance the budget 		
Total Water Department Revenue		\$459,250
EXPENSES		
Salaries	6000	\$69,100
<ul style="list-style-type: none"> Water/Wastewater Operator I (Level VII A) .5 FTE Water/Wastewater Operator II (Level VIII A) .5 FTE 		
Overtime	6010	\$13,300
<ul style="list-style-type: none"> Weekend watches and rounds. 		
Fringe Benefits	62XX	\$66,000
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS On-Behalf	6230	\$6,500
<ul style="list-style-type: none"> 7.48% for all employees provided by the State. 		

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Employee Screening	6250	\$300
<ul style="list-style-type: none"> • Drug testing \$150 each. • Hospital testing as needed. 		
Contractual / Professional	7060	\$5,000
<ul style="list-style-type: none"> • When an electrician is needed for hire. 		
Insurance	7110	\$7,000
<ul style="list-style-type: none"> • Estimate increase from prior year. 		
Membership Water	7135	\$500
<ul style="list-style-type: none"> • ARWA Membership. 		
Permitting	7194	\$50
<ul style="list-style-type: none"> • Additional Line item for SOA DNR (100049) annual permitting fee. \$50 		
Bad Debt Expense	7197	\$15,000
<ul style="list-style-type: none"> • Write off of uncollectible fees that were invoiced 		
Office Supplies	7300	\$200
<ul style="list-style-type: none"> • Additional Line item for office supplies. 		
Supplies	7310	\$10,000
<ul style="list-style-type: none"> • Curb stops, stems, gaskets, testing ampoules, saddles and corporation stops. • Risers • Increase stock 		
Gas, Oil & Grease	7385	\$2,000
<ul style="list-style-type: none"> • Increase from last year 		
Chemicals	7389	\$30,000
<ul style="list-style-type: none"> • Chemicals for water sanitation. • Glycol for fire hydrants. 		
Minor Tools & Equip	7610	\$10,000
<ul style="list-style-type: none"> • Misc tools needed as needed. • Need new Hydrant wrenches and also monkey wrenches - \$2,000. • Purchase of Pipe locator, shared with Wastewater \$2,500 full cost 		
Safety Equipment	7615	\$2,000
<ul style="list-style-type: none"> • Face shield, goggles, gloves, rain gear and clothing. 		
Major Tools and Equipment	7620	\$10,000
<ul style="list-style-type: none"> • Spare well pump and other unknown 		

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Rent of Vehicle	7630	\$0
•		
Telephone	7710	\$1,200
• Based on prior year.		
Internet	7715	\$2,000
• Based on current full charge.		
Electricity	7720	\$49,900
• Increase from last year to meet current pricing		
Heating Fuel	7730	\$12,000
• Water treatment plant. Increase from last year to meet current pricing		
Building Maintenance	7790	\$10,000
<ul style="list-style-type: none"> • Minor building repair (facia and corner work). • Repair to generator shack • Entry way is leaking • New water chemical injection system 		
Infrastructure Maintenance	7794	\$20,000
<ul style="list-style-type: none"> • 3 fire hydrants replaced • Manhole replacements 		
Computer Hardware	7910	0
• Purchase of new computer shared with wastewater budget. New line item.		
Vehicle Maintenance	8110	\$500
• Repair to old vehicle until new purchase		
Equipment Maintenance	8120	\$3,000
• Gen set, backhoe and treatment plant		
Required Inspections	8210	\$60,500
<ul style="list-style-type: none"> • Fire extinguishers. • Water tank internal cleaning and inspection for compliance about every 10 years (one tank each in FY27). \$60,000 estimate 		

2100 XXXX 30 61 0000 0

Sample Testing	8220	\$12,000
<ul style="list-style-type: none"> • Testing of water supply throughout the city. • Increased testing based on DEC and EPC requirements. 		
Administrative OH	9010	\$41,200
<ul style="list-style-type: none"> • 10% of expenses – Excluding PERS on Behalf. 		
Total Water Department Expenses		\$459,250

Remarks:

- Will draw from fund balance \$0
- 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.

**CITY OF DILLINGHAM
Department Detail**

FY27 Water Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
Revenues								
2100 4320 30 61 0000 0 Water Hookup Fee	210	220	120	183	2,600	10	2,590	1,000
2100 4330 30 61 0000 0 Water Sales - Residential	110,671	99,629	101,174	103,824	100,000	78,261	21,739	100,000
2100 4335 30 61 0000 0 Water Sales - Commercial	134,546	113,711	113,450	120,569	115,000	87,413	27,587	115,000
2100 4490 30 61 0000 0 Penalty & Interest	19,286	11,454	12,355	14,365	9,000	8,824	176	9,000
2100 4500 30 61 0000 0 Water Revenue Contra	-	-	(1,903)	(634)	-	-	-	-
2100 4600 30 61 0000 0 Grants	285	-	-	95	-	-	-	-
2100 4790 30 61 0000 0 Miscellaneous Revenue	-	-	-	-	-	-	-	-
2100 4840 30 61 0000 0 Equipment Rental	-	-	-	-	-	750	(750)	2,000
2100 4980 30 61 0000 0 PERS on Behalf	1,602	2,279	3,064	2,315	5,600	2,793	2,807	5,500
2100 4981 30 61 0000 0 PERS Forfeiture Fund	245	1,569	945	920	600	423	177	600
2100 4990 30 61 0000 0 Transfer from Wastewater	-	8,004	10,265	6,090	-	-	-	41,350
2100 4990 30 61 0000 0 Transfer from General Fund	-	-	-	-	-	23,108	(23,108)	183,800
Total Revenues	266,845	236,866	239,469	247,727	232,600	201,582	31,218	459,250
Expenses								
2100 6000 30 61 0000 0 Salaries/Wages RT	49,918	57,944	54,043	53,968	65,600	46,900	18,700	69,100
2100 6010 30 61 0000 0 Overtime	19,810	29,379	10,311	19,834	16,600	8,374	8,426	13,300
2100 6100 30 61 0000 0 Payroll Taxes	5,317	6,613	4,863	5,598	6,300	4,127	2,173	6,300
2100 6210 30 61 0000 0 Health Insurance	8,305	9,654	15,612	11,190	21,700	26,007	(4,307)	36,600
2100 6211 30 61 0000 0 HRA	-	-	-	-	-	973	(973)	1,000
2100 6215 30 61 0000 0 Dental Insurance	371	379	528	426	700	928	(228)	1,200
2100 6220 30 61 0000 0 Life Insurance	229	280	316	275	1,700	275	1,425	900
2100 6230 30 61 0000 0 PERS Employer	14,389	17,989	14,005	15,461	18,200	12,142	6,058	18,100
2100 6231 30 61 0000 0 PERS on Behalf	1,602	2,279	3,064	2,315	5,200	3,494	1,706	6,500
2100 6235 30 61 0000 0 W/Compensation	1,286	1,431	1,121	1,279	1,800	1,161	639	1,900
2100 6240 30 61 0000 0 Unemployment Compensation	-	-	-	-	-	-	-	-
2100 6250 30 61 0000 0 Employee Screening	-	-	-	-	200	-	200	300
2100 7050 30 61 0000 0 Project Manager	-	-	-	-	-	-	-	-
2100 7060 30 61 3022 0 Project Manager	-	-	-	-	-	-	-	-
2100 7060 30 61 0000 0 Contractual	-	10,000	-	3,333	5,000	-	5,000	5,000
2100 7110 30 61 0000 0 General Liability (Ins)	7,028	5,624	8,383	7,012	7,000	4,754	2,246	7,000
2100 7135 30 61 0000 0 Membership Water	-	479	379	286	500	388	132	500
2100 7150 30 61 0000 0 Travel	-	-	-	-	-	-	-	-
2100 7155 30 61 0000 0 Training	-	-	-	-	-	-	-	-
2100 7194 30 61 0000 0 Permitting Fees	75	-	-	25	50	-	50	50
2100 7197 30 61 0000 0 Bad Debt Expense	-	-	-	-	15,000	-	15,000	15,000
2100 7300 30 61 0000 0 Office Supplies	-	-	37	12	200	-	200	200
2100 7310 30 61 0000 0 Supplies	2,811	2,577	5,141	3,510	10,000	838	9,163	10,000
2100 7350 30 61 0000 0 Propane	118	-	-	39	-	-	-	-
2100 7385 30 61 0000 0 Gas Oil & Grease	724	657	67	483	3,000	1,570	1,430	2,000
2100 7389 30 61 0000 0 Chemicals	7,285	79	-	2,455	7,500	4,050	3,450	30,000
2100 7610 30 61 0000 0 Minor Tools & Equipment	2,423	3,166	8,763	4,784	10,000	21,940	(11,940)	10,000
2100 7615 30 61 0000 0 Safety Equipment	378	161	284	274	2,000	310	1,690	2,000
2100 7620 30 61 0000 0 Major Equipment	-	197	7,600	2,666	80,000	-	80,000	10,000
2100 7630 30 61 0000 0 Rent of Vehicle	-	-	-	-	600	-	600	-
2100 7640 30 61 0000 0 Vehicle Use Reimbursable	-	-	61	20	-	-	-	-

	FY28 Manager Recommendation	FY29 Manager Recommendation
	1,000	1,000
	100,000	100,000
	115,000	115,000
	9,000	9,000
	0	0
	0	0
	0	0
	1,000	1,000
	5,600	5,600
	600	600
	0	0
	0	0
	232,200	232,200
	70,500	71,900
	13,600	13,900
	6,400	6,500
	37,300	38,000
	1,000	1,000
	1,200	1,200
	900	900
	18,500	18,900
	6,600	6,700
	1,900	1,900
	0	0
	200	200
	0	0
	0	0
	50	50
	15,000	15,000
	200	200
	10,000	10,000
	0	0
	3,000	3,000
	7,500	7,500
	30,000	30,000
	2,000	2,000
	80,000	80,000
	0	0

**CITY OF DILLINGHAM
Department Detail**

FY27 Water Budget Draft									
	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	
2100 7710 30 61 0000 0 Telephone	568	655	1,212	812	750	946	(196)	1,200	
2100 7715 30 61 0000 0 Internet	-	1,547	2,070	1,206	1,600	1,552	48	2,000	
2100 7715 30 61 0000 0 Travel Water	-	-	-	-	-	-	-	-	
2100 7720 30 61 0000 0 Electricity	47,781	45,048	45,665	46,155	45,000	30,150	14,850	49,900	
2100 7730 30 61 0000 0 Heating Fuel	14,952	11,373	13,884	13,403	12,000	6,547	5,453	12,000	
2100 7790 30 61 0000 0 Building Maintenance	495	112	782	483	10,000	8,423	1,577	10,000	
2100 7794 30 61 0000 0 Infrastructure Maintenance	-	-	55	18	20,000	-	20,000	20,000	
2100 7910 30 61 0000 0 Computer Hardware	-	-	-	-	-	-	-	-	
2100 8110 30 61 0000 0 Vehicle Maintenance	2,113	364	2,046	1,508	500	205	295	500	
2100 8120 30 61 0000 0 Equipment Maintenance	637	327	13,107	4,680	3,000	4,845	(1,845)	3,000	
2100 8210 30 61 0000 0 Required Inspections	-	-	-	-	60,500	-	60,500	60,500	
2100 8220 30 61 0000 0 Sample Testing	1,883	7,505	3,986	4,458	7,500	8,963	(1,463)	12,000	
2100 8520 30 61 0000 0 Engineering Design Water	-	-	-	-	-	-	-	-	
2100 9010 30 61 0000 0 Administrative Overhead	19,013	21,326	21,354	20,555	43,500	16,083	27,417	41,200	
Total Expenses	209,511	237,146	236,937	228,531	483,400	215,923	267,477	459,250	
Excess Revenue Over (Under) Expenditures	57,334	(279)	532	19,196	(250,800)	(14,342)	(236,258)	0	

Difference from FY26 Budget: **24,150**
 Percentage change from FY26 - Target 85%: **0.95**

	FY28 Manager Recommendation	FY29 Manager Recommendation
	750	750
	2,100	2,100
	0	0
	45,000	45,000
	12,000	12,000
	20,000	20,000
	20,000	20,000
	0	0
	500	500
	8,000	8,000
	10,000	10,000
	15,000	15,000
	0	0
	43,300	43,300
	481,000	481,000
	(248,800)	(248,800)

PW Waste Water

2100 XXXX 30 62 0000 0

REVENUE		
Wastewater Hookup Fee	4350	\$1,000
<ul style="list-style-type: none"> • \$10 change fee to wastewater service • Anticipate 2 wastewater hookups assists estimated \$300 		
Wastewater Sales – Residential	4360	\$185,000
<ul style="list-style-type: none"> • Final rate established in 2013 rate study, final increase 2018 		
Wastewater Sales – Commercial	4365	\$185,000
<ul style="list-style-type: none"> • Final rate established in 2013 rate study, final increase 2018 		
Wastewater Dumping	4366	\$50,000
<ul style="list-style-type: none"> • Final rate established in 2013 rate study, final increase 2018 		
Penalty & Interest	4490	\$15,000
<ul style="list-style-type: none"> • Fees for late payment of monthly invoices - 		
Equipment Rental	4840	\$2,000
<ul style="list-style-type: none"> • Revenue received by the State of Alaska to cover PERS expense over 22% 		
PERS on Behalf	4980	\$6,500
<ul style="list-style-type: none"> • Revenue received by the State of Alaska to cover PERS expense over 22% 		
PERS Forfeiture Fund	4981	\$200
<ul style="list-style-type: none"> • Funds available from PERS retirement when a former employee forfeits retirement benefits. 		
Transfer from General Fund	4990	\$0
<ul style="list-style-type: none"> • Transfer from General Fund to balance the budget 		
Total Waste Water Department Revenue		\$444,700
EXPENSES		
Salaries	6000	\$69,100
<ul style="list-style-type: none"> • Water/Wastewater Operator I (Level VII A) .5 FTE • Water/Wastewater Operator II (Level VIII A) .5 FTE 		
Overtime	6010	\$13,300
<ul style="list-style-type: none"> • Weekend watches and rounds. 		
Fringe Benefits	62XX	\$66,000
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS On-Behalf	6230	\$6,500
<ul style="list-style-type: none"> • 7.48% for all employees provided by the State. 		

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Employee Screening	6250	\$1,500
<ul style="list-style-type: none"> • Airport Badges \$100 (\$50 each) • Drug testing \$150 each • Hepatitis testing & Vaccine 		
Contractual/Professional	7060	\$10,000
<ul style="list-style-type: none"> • Electrical repairs • Rate study (shared with Water) 		
Insurance	7110	\$6,200
<ul style="list-style-type: none"> • Based on premium quoted. 		
Permitting Fees	7194	\$1,500
<ul style="list-style-type: none"> • ADEC discharge permitting fees 		
Bad Debt Expense	7197	\$15,000
<ul style="list-style-type: none"> • Write off of uncollectible fees that were invoiced 		
Office Supplies	7300	\$100
<ul style="list-style-type: none"> • Additional Line item for office supplies. 		
Supplies	7310	\$3,000
<ul style="list-style-type: none"> • Environmental sample bottles, cleaning supplies, check valves floats and mag starters. • Develop stock on hand 		
Gas, Oil & Grease	7385	\$3,000
<ul style="list-style-type: none"> • Backhoe, pumper truck, sewer jetter machine, vac trailer. 		
Chemicals	7389	\$5,000
<ul style="list-style-type: none"> • Degreaser for lift stations (price has gone up) 		
Minor Tools & Equip	7610	\$5,000
<ul style="list-style-type: none"> • Necessary tools and testing equipment for lift stations. 		
Safety Equipment	7615	\$1,000
<ul style="list-style-type: none"> • Boots, safety harness, goggles, respirator, latex gloves, respirators. 		
Major Equipment Sewer	7620	\$10,000
<ul style="list-style-type: none"> • Lift station pump replacements price quotes to be acquired 		
Rented/Leased Equipment	7630	\$0
<ul style="list-style-type: none"> • Rent of Dock truck for 6 months 		
Telephone	7710	\$1,200
<ul style="list-style-type: none"> • Based on prior year. 		
Electricity	7720	\$66,400
<ul style="list-style-type: none"> • Sewer lagoon and lift stations. 		
Heating Fuel	7730	\$18,800
<ul style="list-style-type: none"> • Sewer lagoon building. 		

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Refuse	7750	\$250
<ul style="list-style-type: none"> • Refuse disposal. 		
Building Maintenance	7790	\$20,000
<ul style="list-style-type: none"> • For sewer lift stations. • Landscaping for drainage around lift stations. • Roof repair on blower building. • Minor repair to exterior of lift stations. • Paint blower building. 		
Infrastructure Maintenance	7794	\$20,000
<ul style="list-style-type: none"> • Improve drainage in some areas that are problematic. 		
Vehicle Maintenance	8110	\$500
<ul style="list-style-type: none"> • Repair to old vehicle until new purchase 		
Equipment Maintenance	8120	\$10,000
<ul style="list-style-type: none"> • Flight pump repairs for lift station, back hoe and sewer jetter machine. 		
Sample Testing	8220	\$15,000
<ul style="list-style-type: none"> • Required testing of sewage. 		
Construction	8710	\$0
<ul style="list-style-type: none"> • None at this time 		
Administrative OH	9010	\$ 35,000
<ul style="list-style-type: none"> • 10% of expenses – Excluding PERS on Behalf. 		
Transfer to Water	9990	\$ 41,350
<ul style="list-style-type: none"> • Transfer to balance budget • Shared with General Fund transfer 		
Total WasteWater Expenses		\$444,700
Remarks:		
<ul style="list-style-type: none"> • Will draw from Fund balance \$0 • Water/Sewer FY24 Fund balance \$1,354,928 (mostly provided by wastewater) • Evaluation of all fees will be conducted with a rate study • Evaluating metering, monitoring, reporting and billing of septic dumping sales. 		

**CITY OF DILLINGHAM
Department Detail**

FY27 Waste Water Budget Draft										
	FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend		
Revenues										
2100 4350 30 62 0000 0 Wastewater Connect Fee	240	220	150	207	2,500	10	2,490	1,000		
2100 4360 30 62 0000 0 Wastewater Sales - Res	186,500	185,993	187,494	186,663	190,000	142,753	47,247	185,000		
2100 4365 30 62 0000 0 Wastewater Sales - Com	196,877	175,448	177,788	183,371	190,000	142,030	47,970	185,000		
2100 4366 30 62 0000 0 Wastewater Dumping	49,504	60,123	79,129	42,919	60,000	38,336	21,664	50,000		
2100 4490 30 62 0000 0 Penalty & Interest	29,643	20,187	(2,082)	15,916	15,000	17,226	(2,226)	15,000		
2100 4510 30 62 0000 0 In-Kind Revenue	-	225	-	75	-	-	-	-		
2100 4600 30 62 0000 0 Grants	-	-	-	-	-	-	-	-		
2100 4790 30 62 0000 0 Miscellaneous Revenue	-	15,000	-	5,000	-	-	-	-		
2100 4840 30 62 0000 0 Equipment Rental Sewer	-	-	-	-	-	3,665	(3,665)	2,000		
2100 4980 30 62 0000 0 PERS on Behalf	1,630	1,810	2,897	2,112	5,600	2,868	2,732	6,500		
2100 4981 30 62 0000 0 PERS Forfeiture Funds Sewer	240	1,127	848	739	200	392	(192)	200		
2100 4990 30 62 0000 0 Transfer from General Fund	-	-	-	-	-	-	-	-		
Total Revenues	464,634	460,134	386,235	437,001	463,300	347,219	116,021	444,700		
Expenses										
2100 6000 30 62 0000 0 Salaries/Wages RT	48,599	47,835	51,228	49,221	65,600	40,815	24,785	69,100		
2100 6010 30 62 0000 0 Overtime	21,880	21,241	9,852	17,658	16,800	12,277	4,523	13,300		
2100 6100 30 62 0000 0 Payroll Taxes	5,367	5,222	4,617	5,069	6,300	3,966	2,334	6,300		
2100 6210 30 62 0000 0 Health Insurance	9,178	8,835	14,615	10,876	21,700	22,862	(1,162)	36,600		
2100 6211 30 62 0000 0 HRA	-	-	-	-	973	973	(973)	1,000		
2100 6215 30 62 0000 0 Dental Insurance	414	345	493	417	700	815	(115)	1,200		
2100 6220 30 62 0000 0 Life Insurance	243	253	303	266	1,700	248	1,452	900		
2100 6230 30 62 0000 0 PERS Employer	14,632	14,434	13,298	14,122	18,200	11,657	6,543	18,100		
2100 6231 30 62 0000 0 PERS on Behalf	1,630	1,810	2,897	2,112	5,200	3,354	1,846	6,500		
2100 6235 30 62 0000 0 Workers Compensation	1,306	1,149	1,042	1,166	1,800	1,116	684	1,900		
2100 6240 30 62 0000 0 Unemployment Screening	-	-	-	-	1,500	-	1,500	1,500		
2100 6250 30 62 0000 0 Contractual/Professional	1,534	16,255	-	5,963	10,000	23,170	(13,170)	10,000		
2100 7060 30 62 4411 0 Contractual/Professional Sewer	-	-	-	-	-	-	-	-		
2100 7110 30 62 0000 0 General Liability (Ins)	4,304	4,874	7,266	5,481	6,200	4,211	1,989	6,200		
2100 7130 30 62 4411 0 Advertisement Sewer	-	-	-	-	-	-	-	-		
2100 7135 30 62 0000 0 Membership	-	-	-	-	-	-	-	-		
2100 7155 30 62 0000 0 Training	-	500	-	167	-	-	-	-		
2100 7194 30 62 0000 0 Permitting Fees	1,280	1,280	1,280	1,280	1,500	-	1,500	1,500		
2100 7197 30 62 0000 0 Bad Debt Expense	-	-	-	-	15,000	-	15,000	15,000		
2100 7300 30 62 0000 0 Office Supplies	-	-	10	3	200	7	193	100		
2100 7310 30 62 0000 0 Miscellaneous Supplies	1,375	1,318	1,477	1,380	3,000	1,113	1,887	3,000		
2100 7385 30 62 0000 0 Propane	229	1,009	-	413	-	-	-	-		
2100 7385 30 62 0000 0 Gas, Oil, & Grease	692	864	95	550	5,000	1,102	3,898	3,000		
2100 7389 30 62 0000 0 Chemicals	-	-	-	-	5,000	4,050	950	5,000		
2100 7610 30 62 0000 0 Minor Tools & Equipment	7,243	3,053	11,099	7,132	5,000	7,839	(2,839)	5,000		
2100 7615 30 62 0000 0 Safety Equipment	278	1,557	592	809	2,500	423	2,077	1,000		
2100 7620 30 62 0000 0 Major Equipment Sewer	-	41,714	10,900	17,538	90,000	-	90,000	10,000		
2100 7620 30 62 4511 0 Major Equipment Sewer	19,645	(6,183)	30,021	14,494	-	-	-	-		
2100 7640 30 62 0000 0 Rent of Vehicle	-	-	-	-	600	-	600	-		
2100 7640 30 62 0000 0 Vehicle Use Reimbursable	-	-	41	14	-	-	-	-		

	FY28 Manager Recommend	FY29 Manager Recommend
	2,500	2,500
	190,000	190,000
	190,000	190,000
	60,000	60,000
	15,000	15,000
	-	-
	-	-
	-	-
	6,600	6,700
	200	200
	-	-
	-	-
	464,300	464,400
	70,500	71,900
	13,600	13,900
	6,400	6,500
	37,300	38,000
	1,000	1,000
	1,200	1,200
	900	900
	18,500	18,900
	6,600	6,700
	1,900	1,900
	1,500	1,500
	10,000	10,000
	-	-
	6,200	6,200
	-	-
	-	-
	-	-
	1,500	1,500
	15,000	15,000
	200	200
	3,000	3,000
	-	-
	5,000	5,000
	5,000	5,000
	2,500	2,500
	90,000	90,000
	600	600
	-	-

**CITY OF DILLINGHAM
Department Detail**

FY27 Waste Water Budget Draft									
	FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	
2100 7710 30 62 0000 0 Telephone	693	775	1,336	995	750	1,039	(289)	1,200	
2100 7720 30 62 0000 0 Electricity	68,880	66,625	52,941	62,815	60,000	37,824	22,176	66,400	
2100 7730 30 62 0000 0 Heating Fuel	3,821	1,974	4,961	3,585	4,000	8,545	(4,545)	18,800	
2100 7750 30 62 0000 0 Reuse	-	-	225	75	250	275	(25)	250	
2100 7790 30 62 0000 0 Building Maintenance	-	900	17,100	6,000	50,000	10,030	39,970	20,000	
2100 7794 30 62 0000 0 Infrastructure Maintenance	-	354	-	118	20,000	7,975	12,025	20,000	
2100 8110 30 62 0000 0 Vehicle Maintenance	934	312	3,443	1,563	500	679	(175)	500	
2100 8120 30 62 0000 0 Equipment Maintenance	2,829	-	389	1,073	15,000	2,294	12,706	10,000	
2100 8131 30 62 0000 0 Damages/Repairs	-	-	298	99	-	-	-	-	
2100 8210 30 62 0000 0 Required Inspections	-	-	-	-	-	-	-	-	
2100 8220 30 62 0000 0 Sample Testing	-	-	70	23	5,000	7,594	(2,594)	15,000	
2100 8520 30 62 4411 0 Engineering Sewer	-	-	-	-	-	-	-	-	
2100 8520 30 62 4415 0 Engineering Sewer Ojh. Lift Stat.	-	-	-	-	-	-	-	-	
2100 8530 30 62 4511 0 Construction	-	-	37,392	12,464	-	1,366	(1,366)	-	
2100 8710 30 62 4511 0 Construction Sewer Lagoon	-	7,000	18,951	8,650	-	-	-	-	
2100 9010 30 62 0000 0 Administrative Overhead	21,027	26,016	29,444	25,496	45,400	18,871	26,529	35,000	
2100 9990 30 62 0000 0 Transfer to Water	-	8,004	10,265	6,090	-	23,108	(23,108)	41,350	
Total Expenses	238,113	279,326	337,943	285,127	484,400	259,617	224,783	444,700	
Excess Revenue Over (Under) Expenditures	226,521	180,808	48,292	151,874	(21,100)	87,652	(108,762)	0	

Difference from FY26 Budget: **39,700**
 Percentage change from FY26 - Target 85%: **0.92**

FY28 Manager Recommend	FY29 Manager Recommend
750	750
70,000	70,000
4,000	4,000
250	250
50,000	50,000
20,000	20,000
500	500
15,000	15,000
-	-
-	-
5,000	5,000
-	-
-	-
45,000	45,300
-	-
513,900	517,200
(49,600)	(52,800)

PW Landfill

2200 XXXX 30 81 0000 0

REVENUE		
Landfill Fees – In-Kind	4510	\$10,000
<ul style="list-style-type: none"> Fees set for landfill service but not charged includes city departments, council donation for free landfill day, DCSD services for hauled trash. 		
Landfill Fees	4770	\$294,000
<ul style="list-style-type: none"> Fees set for landfill service 		
PERS on Behalf	4980	\$14,600
<ul style="list-style-type: none"> Revenue received by the State of Alaska to cover PERS expense over 22% 		
PERS Forfeiture Fund	4981	\$2,000
<ul style="list-style-type: none"> Funds available from PERS retirement when a former employee forfeits retirement benefits. 		
Transfer from General Fund	4990	\$485,700
<ul style="list-style-type: none"> Transfer from General Fund to balance the budget 		
Total Landfill Department Revenue		\$806,300
EXPENSES		
Salaries	6000	\$216,100
<ul style="list-style-type: none"> Landfill Supervisor - (Level VIII A) 1 FTE Landfill Operator- (Level VII A) 1 FTE Landfill Attendant (Level VI A) 1 FTE 		
Overtime	6010	\$13,400
<ul style="list-style-type: none"> Staff coverage as needed for peak demand times. 		
Fringe Benefits	62XX	\$153,300
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$14,600
<ul style="list-style-type: none"> 7.48% for all employees provided by the State. 		
Unemployment Compensation	6240	\$0
<ul style="list-style-type: none"> Unemployment compensation for prior employees. 		
Employee Screening	6250	\$300
<ul style="list-style-type: none"> Drug testing \$150 each 		

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Contractual / Professional	7060	\$5,000
<ul style="list-style-type: none"> Rate Study for landfill services– will seek grant funding. 		
Insurance	7110	\$12,000
<ul style="list-style-type: none"> Based on premium quoted. 		
Advertising	7130	\$400
<ul style="list-style-type: none"> Hours of operations and landfill changes and fees – pamphlets for residents. Signage. 		
Travel	7150	\$2,000
<ul style="list-style-type: none"> To be determined 		
Training	7155	\$1,500
<ul style="list-style-type: none"> To maintain services that can be provided (ex. refrigerant training CTE) 		
Permitting/Fees	7194	\$8,000
<ul style="list-style-type: none"> DEC required permits: <ul style="list-style-type: none"> Annual permit fee - \$4,000. (doubled to pay for prior year) Incinerator minor air quality permit \$2,000. \$2,000 to allow for additional permits 		
Bad Debt Expense	7197	\$10,000
<ul style="list-style-type: none"> Write off of uncollectible fees that were invoiced 		
Office Supplies	7300	\$100
<ul style="list-style-type: none"> Office supplies 		
Supplies	7310	\$5,000
<ul style="list-style-type: none"> Typical supplies. 		
Uniforms	7340	\$1,500
<ul style="list-style-type: none"> Coats, bibs & boots. 		
Gas, Oil & Grease	7385	\$70,000
<ul style="list-style-type: none"> Equipment fuel \$30,000 Incinerator fuel and equipment. \$40,000 project #1200 		
Gravel	7395	\$120,000
<ul style="list-style-type: none"> Gravel 1.5 to 2 feet of soil needs to top the old cell. Deferred from FY24 		

2200 XXXX 30 81 0000 0

Minor Tools & Equip	7610	\$8,000
<ul style="list-style-type: none"> • Hand tools, shovels, rakes, pick and security upgrades. • Gas monitor is needed • Further purchase to replace items from landfill shop fire 		
Safety Equipment	7615	\$1,000
<ul style="list-style-type: none"> • Hard hats, gloves, goggles, safety vest, steel toed boots. 		
Major Equipment	7620	\$10,000
<ul style="list-style-type: none"> • Equipment not supplied by EPA grant 		
Telephone	7710	\$1,700
<ul style="list-style-type: none"> • GCI phone for Landfill Director • Replaced with internet 		
Internet	7715	\$1,100
<ul style="list-style-type: none"> • Starlink @\$90 per month. 		
Electricity	7720	\$15,800
<ul style="list-style-type: none"> • Shop and office. • Incinerator 		
Heating Fuel	7730	\$2,000
<ul style="list-style-type: none"> • Shop and office. 		
Building Maintenance	7790	\$5,000
<ul style="list-style-type: none"> • Install door to access bin/hopper directly, safety at incinerator bldg. 		
Infrastructure Maintenance	7794	\$0
<ul style="list-style-type: none"> • Infrastructure upgrade will cover expenses 		
Vehicle Maintenance	8110	\$1,500
<ul style="list-style-type: none"> • Tires and truck maintenance. 		
Equipment Maintenance	8120	\$30,000
<ul style="list-style-type: none"> • General Equipment Maintenance. • 3,000 hour interval service (bobcat, dozer, compactor, excavator) • General Equipment Maintenance Incinerator 		
Sample Testing	8220	\$70,000
<ul style="list-style-type: none"> • Incinerator ash testing - \$300 if 1yrr. • Water testing required in landfill area by Bristol Environmental Remediation Services, LLC 		

2200 XXXX 30 81 0000 0

Neighborhood Care	8310	\$2,000
<ul style="list-style-type: none"> • New Item Recycling for Friends of the Landfill \$2,000 		
Administrative OH	9010	\$0
<ul style="list-style-type: none"> • Stop admin overhead since landfill fund is supplemented by the general fund to balance the budget 		
Landfill Closure Costs	9510	\$25,000
<ul style="list-style-type: none"> • Funds available to assist with Landfill closure maintenance 		
Total Landfill Department Expenses		\$806,300

Remarks:

- FY24 Fund balance -\$37,434 will get corrected in FY25.
- Evaluation of all fees will be conducted with a rate study

CITY OF DILLINGHAM
Department Detail

FY27 Landfill Budget Draft									
	FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	
Revenues									
2200 4210 30 81 0000 0 Rental Income - Real	-	10	-	3	-	-	-	-	-
2200 4510 30 81 0000 0 Landfill Fees - In-Kind	1,349	21,108	7,527	9,995	20,000	3,678	16,322	10,000	-
2200 4600 30 81 0000 0 Grant Revenue - Local	2,044	265	-	770	-	-	-	-	-
2200 4760 30 81 0000 0 Donation	-	-	1,000	333	-	-	-	-	-
2200 4770 30 81 0000 0 Landfill Fees	311,000	264,289	335,855	303,715	294,000	218,718	75,282	294,000	-
2200 4960 30 81 0000 0 Insurance Proceeds	-	-	-	-	-	-	-	-	-
2200 4980 30 81 0000 0 PERS on Behalf	3,810	5,456	10,729	6,665	15,100	8,785	6,315	14,600	-
2200 4981 30 81 0000 0 PERS Forfeiture Fund	786	6,755	3,470	3,670	2,000	1,272	728	2,000	-
2200 4990 30 81 0000 0 Transfer from General Fund	135,598	355,868	578,936	356,800	594,000	289,942	324,058	485,700	-
Total Revenues	454,587	653,752	937,517	681,952	925,100	502,395	406,383	806,300	
Expenses									
2200 6000 30 81 0000 0 Salaries/Wages RT	153,509	186,851	205,915	182,092	233,000	154,723	78,277	216,100	-
2200 6010 30 81 0000 0 Overtime	9,418	30,108	29,057	22,861	14,600	14,676	(76)	13,400	-
2200 6100 30 81 0000 0 Payroll Taxes	12,401	16,577	17,941	15,640	18,900	12,756	6,144	17,600	-
2200 6210 30 81 0000 0 Health Insurance	31,949	25,931	43,112	33,664	84,100	48,121	35,979	73,100	-
2200 6211 30 81 0000 0 HRA	-	-	-	-	1,000	-	1,000	-	-
2200 6215 30 81 0000 0 Dental Insurance	1,665	1,018	1,430	1,351	2,900	1,694	1,206	2,500	-
2200 6220 30 81 0000 0 Life Insurance	818	488	1,128	811	1,500	596	904	1,200	-
2200 6230 30 81 0000 0 PERS Employer	34,221	43,221	49,443	42,295	54,500	36,399	18,101	50,500	-
2200 6231 30 81 0000 0 PERS on Behalf	3,810	5,456	10,729	6,665	15,700	10,473	5,227	14,600	-
2200 6235 30 81 0000 0 Workers' Compensation	3,894	5,332	7,778	5,668	7,500	5,019	2,481	8,400	-
2200 6240 30 81 0000 0 Unemployment Compensation	-	-	-	-	-	-	-	-	-
2200 6250 30 81 0000 0 Employee Screening	-	-	-	-	600	-	600	300	-
2200 7060 30 81 0000 0 Contractual/Professional	550	4,653	-	1,734	5,000	-	5,000	5,000	-
2200 7060 30 81 3110 0 Contractual / Pro Landfill	-	-	-	-	-	-	-	-	-
2200 7060 30 81 3120 0 Contractual / Pro Landfill	16,375	-	-	5,458	-	-	-	-	-
2200 7110 30 81 0000 0 General Liability (Ins)	9,619	11,406	16,068	12,365	12,000	8,150	3,850	12,000	-
2200 7130 30 81 0000 0 Advertising	-	-	1,383	461	400	-	400	400	-
2200 7150 30 81 0000 0 Travel	3,490	-	2,670	2,053	4,000	-	4,000	2,000	-
2200 7155 30 81 0000 0 Training	-	90	545	212	3,000	-	3,000	1,500	-
2200 7182 30 81 0000 0 Cash Over/Under	(99)	31	13	(18)	-	-	-	-	-
2200 7194 30 81 0000 0 Permitting/Fees	1,844	10,467	23,707	12,006	8,000	6,860	1,140	8,000	-
2200 7197 30 81 0000 0 Bad Debt Expense	-	-	-	-	10,000	-	10,000	10,000	-
2200 7300 30 81 0000 0 Office Supplies	-	-	76	25	200	472	(272)	100	-
2200 7310 30 81 0000 0 Miscellaneous Supplies	7,072	13,254	5,989	8,772	5,000	4,790	210	5,000	-
2200 7310 30 81 1200 0 Supplies	-	-	-	-	-	101	(101)	-	-
2200 7340 30 81 0000 0 Uniforms	-	-	793	264	1,500	-	1,500	1,500	-
2200 7385 30 81 0000 0 Gas, Oil, & Grease	15,227	36,706	31,016	27,653	30,000	14,450	15,550	30,000	-
2200 7385 30 81 1200 0 Gas, Oil, & Grease Incinerator	-	-	-	-	40,000	-	40,000	40,000	-
2200 7395 30 81 0000 0 Gravel - Operations	29,000	29,000	43,500	33,633	60,000	20,000	40,000	120,000	-
2200 7610 30 81 0000 0 Minor Tools & Equipment	7,601	7,911	7,154	7,555	10,000	7,844	2,156	8,000	-
2200 7610 30 81 3121 0 Minor Tools/Equipment	-	-	-	-	-	803	(803)	-	-
2200 7615 30 81 0000 0 Safety Equipment	2,085	1,866	934	1,662	1,000	731	269	1,000	-
2200 7620 30 81 0000 0 Major Equipment	8,290	78,859	96,912	61,354	50,000	-	50,000	10,000	-
2200 7620 30 81 3121 0 Major Equipment	-	-	-	-	-	-	-	-	-
2200 7710 30 81 0000 0 Telephone	1,451	1,586	1,674	1,570	1,700	1,258	442	1,700	-

FY28 Manager Recommend	FY29 Manager Recommend
-	-
20,000	20,000
-	-
-	-
294,000	294,000
-	-
14,900	15,200
2,000	2,000
544,400	544,400
875,300	875,600
220,400	224,800
13,700	14,000
18,000	18,400
74,600	76,100
-	-
2,600	2,700
1,200	1,200
51,500	52,500
14,900	15,200
8,600	8,800
-	-
600	600
5,000	5,000
-	-
-	-
12,000	12,000
400	400
4,000	4,000
3,000	3,000
-	-
8,000	8,000
10,000	10,000
200	200
5,000	5,000
1,500	1,500
30,000	30,000
40,000	40,000
60,000	60,000
10,000	10,000
-	-
1,000	1,000
50,000	50,000
-	-
1,700	1,700

**CITY OF DILLINGHAM
Department Detail**

FY27 Landfill Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
Revenues								
2200 7715 30 81 0000 0 Internet	-	990	1,330	773	1,300	630	670	1,100
2200 7720 30 81 0000 0 Electricity	4,390	8,122	10,111	7,541	18,000	8,738	9,262	15,600
2200 7730 30 81 0000 0 Heating Fuel	3,899	1,850	2,906	2,885	7,000	841	6,159	2,000
2200 7730 30 81 1200 0 Heating Fuel - Incinerator	-	-	2,182	727	-	1,591	(1,591)	-
2200 7750 30 81 0000 0 Refuse	-	-	554	185	-	-	-	-
2200 7790 30 81 0000 0 Building Maintenance	364	-	2,520	961	5,000	40	4,960	5,000
2200 7790 30 81 1200 0 Building Maintenance - Incinerator	-	1,800	-	600	-	3,739	(3,739)	-
2200 7790 30 81 3121 0 Building Maintenance	-	-	-	-	-	-	-	-
2200 7794 30 81 0000 0 Infrastructure Maintenance	-	-	2,151	717	50,000	2,292	47,708	-
2200 8110 30 81 0000 0 Vehicle Maintenance	452	5,234	5,432	3,710	2,000	925	1,075	1,500
2200 8120 30 81 0000 0 Equipment Maintenance	77,557	116,755	47,295	80,536	80,000	5,948	74,052	30,000
2200 8120 30 81 1200 0 Equipment Maintenance	10,532	-	118,949	43,160	-	119,303	(119,303)	-
2200 8220 30 81 0000 0 Sample Testing	-	1,140	73,830	24,990	70,000	28,180	41,820	70,000
2200 8220 30 81 3120 0 Sample Testing	3,244	38,106	12,123	17,824	-	-	-	-
2200 8310 30 81 0000 0 Neighborhood Care	-	-	-	-	2,000	2,032	(32)	2,000
2200 9010 30 81 0000 0 Administrative Overhead	-	-	-	-	-	-	-	-
2200 9015 30 81 0000 0 In Kind Landfill Fees	-	-	1,860	620	-	-	-	-
2200 9510 30 81 0000 0 Landfill Closure Costs	-	-	25,000	8,333	25,000	16,664	8,336	25,000
Total Expenses	454,587	684,907	905,209	681,568	936,400	540,839	395,561	806,300
Excess Revenue Over (Under) Expenditures	0	(31,155)	32,307	384	(11,300)	(38,443)	10,821	0

Difference from FY26 Budget **130,100**
 Percentage change from FY26 - Target 85% **0.86**

FY28 Manager Recommend	FY29 Manager Recommend
1,300	1,300
18,000	18,000
7,000	7,000
-	-
-	-
5,000	5,000
-	-
-	-
50,000	50,000
2,000	2,000
80,000	80,000
-	-
70,000	70,000
2,000	2,000
-	-
25,000	25,000
908,200	916,400
(32,900)	(40,800)

Port-Dock

2300 XXXX 70 70 0000 0

REVENUE		
Rental	4211	\$9,300
<ul style="list-style-type: none"> • AML Rental of small office building @ \$700 per month. • Port Director rent \$300 per month (50% shared with Habor) 		
Terminal Use	4230	\$75,000
<ul style="list-style-type: none"> • Investment returns expected to decrease due to fund balance decrease. 		
Investment Income	4700	\$12,000
<ul style="list-style-type: none"> • Investment returns expected to decrease due to fund balance decrease. 		
Equipment Sales	4710	\$50,0000
<ul style="list-style-type: none"> • Hyster 800 sale 		
Miscellaneous Revenue	4790	\$5,000
<ul style="list-style-type: none"> • Storage Fees. 		
Docking/Moorage	4800	\$70,000
<ul style="list-style-type: none"> • All docking and moorage at the dock 		
Wharfage	4810	\$388,000
<ul style="list-style-type: none"> • Formally Wharfage & Handling • Wharfage for freight passing over the dock face. 		
Handling	4815	\$0
<ul style="list-style-type: none"> • Handling of material over the dock. Reduced while AML is providing the handling services. 		
Labor Income	4820	\$300
<ul style="list-style-type: none"> • Fees for dock employee labor 		
Fuel Flowage Fees	4830	\$135,000
<ul style="list-style-type: none"> • Fees for transfer of fuel over the dock. 		
Dock - Equipment Rental	4840	\$2,000
<ul style="list-style-type: none"> • Rental of Dock equipment 		
Insurance Proceeds	4960	\$0
<ul style="list-style-type: none"> • Insurance Proceeds from accidents at the dock 		
PERS on Behalf	4980	\$11,600
<ul style="list-style-type: none"> • 7.48% revenue received by the State of Alaska to cover PERS expense over 22% 		

2300 XXXX 70 70 0000 0

PERS Forfeiture Fund	4981	\$1,200
<ul style="list-style-type: none"> Funds available from PERS retirement when a former employee forfeits retirement benefits. 		
Total Dock Department Revenue		\$759,400

EXPENSES		
Salaries	6000	\$127,000
<ul style="list-style-type: none"> Port Director - (Level XI) .5 FTE Dock Supervisor - (Level VIII A) .667 FTE Seasonal 		
Overtime	6010	\$21,400
<ul style="list-style-type: none"> Overtime is based on 300 hours. 		
Fringe Benefits	62XX	\$83,700
<ul style="list-style-type: none"> FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$11,600
<ul style="list-style-type: none"> 7.48% for all employees provided by the State. 		
Unemployment Compensation	6240	\$3,000
<ul style="list-style-type: none"> Unemployment compensation for prior employees. 		
Employee Screening	6250	\$150
<ul style="list-style-type: none"> Drug testing for dock employees 		
Contractual Professional	7060	\$30,000
<ul style="list-style-type: none"> Professional evaluation to meet safety and security needs. Metered Water process needs to be improved. Both deferred from FY24 budget revision. 		
Insurance	7110	\$40,000
<ul style="list-style-type: none"> Estimate increase from prior year. 		
Membership	7135	\$330
<ul style="list-style-type: none"> TWIC (Terminal Workers Identification Credential every 5 years - next renewal FY29 - \$150) AAHP membership (50% shared with Habor) 		

2300 XXXX 70 70 0000 0

Travel	7150	\$1,500
<ul style="list-style-type: none"> • Port Director travel Anc-Dlg (50% shared with Habor) • Conference in Valdez (50% shared with Habor) 		
Training	7155	\$0
<ul style="list-style-type: none"> • Nothing Scheduled 		
Bad Debt Expense	7197	\$20,000
<ul style="list-style-type: none"> • Write off of uncollectible dock fees that were invoiced 		
Misc. Supplies	7310	\$500
<ul style="list-style-type: none"> • Printer Cartridges, 3 part NCR paper 		
Propane	7350	\$250
<ul style="list-style-type: none"> • Propane use for equipment 		
Gas, Oil & Grease	7385	\$2,200
<ul style="list-style-type: none"> • Fuel tank, shop and shed. • Reduced due to work done by AML, reduced by \$5,000 		
Minor Tools & Equip	7610	\$2,000
<ul style="list-style-type: none"> • Shackles, hooks and cable. 		
Safety Equipment	7615	\$750
<ul style="list-style-type: none"> • Safety equipment for employee safety. 		
Major Equipment	7620	\$0
<ul style="list-style-type: none"> • Forklift 1 each purchased FY29 and FY30 		
Leased Equipment	7630	\$0
<ul style="list-style-type: none"> • 		
Building Rent	7705	\$4,130
<ul style="list-style-type: none"> • Port Director use of the Sr Center Apt (50% shared with Habor) 		
Telephone	7710	\$2,900
<ul style="list-style-type: none"> • Amount consistent with previous year. 		
Internet	7715	\$2,200
<ul style="list-style-type: none"> • Amount consistent with previous year. 		
Electricity	7720	\$7,000
<ul style="list-style-type: none"> • Amount increased by 20% from previous year 		
Heating Fuel	7730	\$6,200
<ul style="list-style-type: none"> • Amount increased by 24% from previous year 		

2300 XXXX 70 70 0000 0

Water/Sewer	7740	\$1,950
<ul style="list-style-type: none"> • Amount consistent with previous year. 		
Refuse	7750	\$7,300
<ul style="list-style-type: none"> • Dumpster service \$256 per week for 28 weeks • Additional service for trash taken to landfill directly. 		
Building Maintenance Port	7790	\$10,000
<ul style="list-style-type: none"> • General building upkeep 		
Vehicle Maintenance	8110	\$500
<ul style="list-style-type: none"> • Oil Changes. 		
Equipment Maintenance	8120	\$50,000
<ul style="list-style-type: none"> • Hyster maintenance \$30,000 • Linkbelt tech to DLG \$25,000 		
Dock Maintenance	8130	\$10,000
<ul style="list-style-type: none"> • New 16 X 16 Bull Rails for T-Dock/ continued repair of dock. (estimate \$2,500 each) 		
Dock Damage Repairs	8131	\$10,000
<ul style="list-style-type: none"> • Amount required for deductible if an incident is filed. 		
Required Inspections	8210	\$2,000
<ul style="list-style-type: none"> • Fire Extinguishers and crane inspections. 		
Administrative OH	9010	\$44,700
<ul style="list-style-type: none"> • 10% of total expenses. 		
Dock Transfer to Harbor	9990	\$244,490
<ul style="list-style-type: none"> • Transfer of \$244,490 for Harbor operations. • Transfer of \$0.00 for Ice Machine operations. • Transfer of \$13,450 for Bathhouse operations. 		
Total Dock Expenses		\$747,750
Remarks:		
<ul style="list-style-type: none"> • Goal to become an operating port starting FY30 • FY24 Fund Balance \$662,354 • Will add to the fund balance. \$11,650 • Secure dock with proper fencing. • Updated water delivery system at the dock needed. 		

**CITY OF DILLINGHAM
Department Detail**

FY27 Dock Budget Draft										
	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend		
2300 4211 70 70 0000 0 Rental - Room/Facility	-	-	-	-	13,320	2,450	10,870	9,300		
2300 4220 70 70 0000 0 Rental - Equipment	-	-	-	-	5,400	-	5,400	-		
2300 4230 70 70 0000 0 Terminal Use	-	-	-	-	-	-	-	-		
2300 4700 70 70 0000 0 Investment Income	17,388	24,444	18,697	20,170	11,000	5,138	5,862	75,000		
2300 4710 70 70 0000 0 Equipment Sales	-	-	30,800	10,287	-	-	-	50,000		
2300 4790 70 70 0000 0 Miscellaneous Revenue	7,282	2,995	6,576	5,617	4,000	6,557	(2,557)	5,000		
2300 4800 70 70 0000 0 Docking/Moorage	73,176	82,706	108,437	88,107	70,680	33,811	36,889	70,000		
2300 4810 70 70 0000 0 Wharfage (& Handling)	541,036	524,172	368,623	477,944	427,340	111,211	316,129	388,000		
2300 4815 70 70 0000 0 Handling	-	-	-	-	-	-	-	-		
2300 4820 70 70 0000 0 Labor Income	2,419	984	164	1,189	1,000	-	1,000	300		
2300 4830 70 70 0000 0 Fuel Flowage Fees	142,705	130,490	146,433	139,876	130,000	98,040	31,960	135,000		
2300 4840 70 70 0000 0 Equipment Rental	12,433	5,634	3,121	7,063	3,000	132	2,868	2,000		
2300 4960 70 70 0000 0 Insurance Proceeds	-	-	-	-	80,000	-	80,000	-		
2300 4980 70 70 0000 0 PERS on Behalf	2,904	3,136	7,044	4,361	9,100	5,683	3,417	11,600		
2300 4981 70 70 0000 0 PERS Forfeiture Funds	307	2,328	3,587	2,074	900	986	(86)	1,200		
Total Revenues	799,629	776,889	693,482	756,667	755,740	264,008	491,732	739,400		
Expenses										
2300 6000 70 70 0000 0 Salaries/Wages RT	91,738	71,410	115,598	92,912	121,500	82,148	39,352	127,000		
2300 6010 70 70 0000 0 Overtime	39,191	38,226	30,810	36,076	22,300	14,667	7,633	21,400		
2300 6100 70 70 0000 0 Payroll Taxes	9,918	8,333	11,123	9,791	1,110	7,347	(6,237)	11,000		
2300 6210 70 70 0000 0 Health Insurance	25,378	16,279	42,582	28,080	31,800	20,727	11,073	32,300		
2300 6211 70 70 0000 0 HRA	1,000	1,000	-	667	1,000	-	1,000	1,000		
2300 6215 70 70 0000 0 Dental Insurance	1,228	677	1,452	1,119	1,000	694	306	1,100		
2300 6220 70 70 0000 0 Life Insurance	442	395	721	520	1,100	400	700	1,400		
2300 6230 70 70 0000 0 PERS Employer	25,911	24,531	32,155	27,532	31,700	21,274	10,426	32,700		
2300 6231 70 70 0000 0 PERS on Behalf	2,904	3,136	7,044	4,361	9,100	6,121	2,979	11,600		
2300 6235 70 70 0000 0 Workers' Compensation	9,286	9,078	4,502	7,616	4,200	2,187	2,013	4,200		
2300 6240 70 70 0000 0 Unemployment Compensation	2,950	3,330	1,480	2,590	3,000	-	3,000	3,000		
2300 6250 70 70 0000 0 Employee Screening Port Dock	189	137	-	109	150	-	150	150		
2300 7020 70 70 0000 0 Legal	-	523	-	174	-	-	-	-		
2300 7060 70 70 0000 0 Contractual/Professional	902	750	3,725	1,792	24,000	7,475	16,525	30,000		
2300 7110 70 70 0000 0 General Liability (Ins)	32,700	35,811	37,309	35,273	40,000	20,616	19,384	40,000		
2300 7135 70 70 0000 0 Membership	-	125	313	146	-	225	(225)	330		
2300 7150 70 70 0000 0 Travel	-	-	1,750	583	-	1,321	(1,321)	1,500		
2300 7150 70 2011 0 Travel	550	-	-	183	-	-	-	-		
2300 7155 70 70 0000 0 Training	-	-	75	25	-	-	-	-		
2300 7197 70 70 0000 0 Bond Debt Expense	-	-	-	-	20,000	-	500	20,000		
2300 7310 70 70 0000 0 Misc Supplies	83	362	586	344	500	38	462	500		
2300 7350 70 70 0000 0 Propane	970	291	158	473	500	66	434	250		
2300 7385 70 70 0000 0 Gas/Oil/Grease	16,619	13,400	6,869	12,286	10,000	1,762	8,238	2,200		
2300 7610 70 70 0000 0 Minor Tools & Equipment	1,222	769	1,089	1,027	2,000	27	1,973	2,000		
2300 7615 70 70 0000 0 Safety Equipment	-	-	90	30	750	-	750	750		
2300 7620 70 70 0000 0 Major Equipment	16,363	81,871	-	32,745	-	(106)	106	-		
2300 7620 70 2011 0 Major Equipment	-	90,396	-	30,132	140,000	-	140,000	-		
2300 7630 70 70 0000 0 Leased Equipment	133,196	133,196	133,195	133,196	133,196	133,196	0	-		
2300 7705 70 70 0000 0 Building Rent	-	-	-	-	-	1,698	(1,698)	4,130		

FY28 Manager Recommend	FY29 Manager Recommend
8,400	8,400
-	-
75,000	75,000
14,000	14,000
-	-
5,000	5,000
70,000	70,000
425,000	425,000
-	-
1,000	1,000
130,000	130,000
3,000	3,000
-	-
11,600	12,000
1,000	1,000
744,200	744,400
129,500	132,100
21,800	22,200
11,200	11,400
32,900	33,600
1,000	1,000
1,100	1,100
1,400	1,400
33,400	34,100
11,800	12,000
4,300	4,400
3,000	3,000
150	150
-	-
15,000	7,000
40,000	40,000
330	480
1,500	1,500
-	-
-	-
20,000	20,000
500	500
500	500
5,000	5,000
2,000	2,000
750	750
-	-
-	140,000
-	-

**CITY OF DILLINGHAM
Department Detail**

FY27 Dock Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 yr. Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variances	FY27 Manager Recommend
Revenues								
2300 7710 70 70 0000 0 Telephone	3,613	3,923	3,029	3,521	2,900	2,127	773	2,900
2300 7715 70 70 0000 0 Internet	2,194	2,160	2,194	2,176	2,200	1,638	562	2,200
2300 7720 70 70 0000 0 Electricity	9,426	7,838	5,924	7,729	10,000	3,563	6,437	7,000
2300 7730 70 70 0000 0 Heating Fuel	1,151	772	4,545	2,156	3,000	3,462	(462)	6,200
2300 7740 70 70 0000 0 Water/Sewer	2,104	1,943	1,943	1,997	1,950	1,295	655	1,950
2300 7750 70 70 0000 0 Refuse	2,240	1,912	5,136	3,096	4,000	4,698	(698)	7,300
2300 7790 70 70 0000 0 Building Maintenance	1,807	465	33,019	11,764	20,000	-	20,000	10,000
2300 8110 70 70 0000 0 Vehicle Maintenance	553	5,323	2,873	2,916	500	-	500	500
2300 8120 70 70 0000 0 Equipment Maintenance	237,130	99,528	25,091	120,583	30,000	1,606	28,394	50,000
2300 8120 70 70 2011 0 Equipment Maint Dock Ins	34,682	-	-	11,561	-	-	-	-
2300 8130 70 70 0000 0 Dock Maintenance	-	-	17,914	5,971	10,000	-	10,000	10,000
2300 8131 70 70 0000 0 Dock Damage Repairs	(15,759)	22,630	-	2,290	10,000	-	10,000	10,000
2300 8135 70 70 0000 0 Dock Bulkhead/Ramp	-	-	-	-	-	-	-	-
2300 8210 70 70 0000 0 Required Inspections	550	1,052	1,226	942	2,000	-	2,000	2,000
2300 9010 70 70 0000 0 Administrative Overhead	82,720	82,170	65,097	76,662	69,600	31,098	38,502	44,700
2300 9090 70 70 0000 0 Dock Transfer to Harbor	24,496	634,162	105,315	254,658	310,500	-	310,500	244,490
Total Expenses	799,629	1,397,901	705,912	967,814	1,075,555	371,369	704,187	747,750
Excess Revenue Over (Under) Expenditures	0	(621,012)	(12,430)	(211,147)	(319,816)	(107,361)	(212,455)	11,650

Difference from FY26 Budget **327,806**
Percentage change from FY26 - Target 85% **0.70**

FY28 Manager Recommend	FY29 Manager Recommend
2,900	2,900
2,200	2,200
10,000	10,000
3,000	3,000
1,950	1,950
4,000	4,000
20,000	20,000
500	500
30,000	30,000
-	-
10,000	10,000
10,000	10,000
-	-
2,000	2,000
42,200	55,900
329,550	329,550
805,430	956,180
(61,230)	(211,780)

Port-Harbor

2400 XXXX 70 71 0000 0

REVENUE		
Harbor Lease Lots	4210	\$12,000
<ul style="list-style-type: none"> Lots rented at the Harbor. 		
Rental	4211	\$900
<ul style="list-style-type: none"> Port Director rent \$300 per month (50% shared with Harbor) 		
Boat Harbor Fees	4780	\$95,00
<ul style="list-style-type: none"> Boat Harbor stickers set by port committee. Estimate 215 F/V @ \$363 each \$78,045 Estimate 170 skiff @ average of \$126 - \$21,420 (5% will be transferred to Bathhouse revenue) 		
Miscellaneous Revenue	4790	\$300
<ul style="list-style-type: none"> All undesignated revenues received by the harbor 		
Docking/Moorage	4800	\$1,500
<ul style="list-style-type: none"> All docking and moorage at the Harbor 		
Wharfage & Handling	4810	\$20,000
<ul style="list-style-type: none"> Wharfage and handling of material over the Harbor. Review for budget revision after tariff review. 		
Equipment Rent	4840	\$1,000
<ul style="list-style-type: none"> Rental of the crane. \$1,000 		
PERS on Behalf	4980	\$7,400
<ul style="list-style-type: none"> 7.48% Revenue received by the State of Alaska to cover PERS expense over 22% 		
PERS Forfeiture Fund	4981	\$900
<ul style="list-style-type: none"> Funds available from PERS retirement when a former employee forfeits retirement benefits. 		
Transfer from Dock & GF	4990	\$231,040
<ul style="list-style-type: none"> Funds transferred from dock to balance the fund balance Transferred from General Fund – \$0. 		
Total Harbor Department Revenue		\$370,040

2400 XXXX 70 71 0000 0

EXPENSES		
Salaries	6000	\$89,100
<ul style="list-style-type: none"> • Port Director - Level XI – .5 FTE • Harbor Assistant – Level VI A -.25 FTE Seasonal summer of 2026 • Deputy Harbor Master – Level VII A - .17 FTE Seasonal summer of 2027 (ongoing) • BBEDC Harbor Assistant – Level VI A - .25 FTE 		
Overtime	6010	\$5,300
<ul style="list-style-type: none"> • Harbor employees – 110 hours 		
Fringe Benefits	62XX	\$71,700
<ul style="list-style-type: none"> • FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp. 		
PERS on Behalf	6231	\$7,400
<ul style="list-style-type: none"> • 7.48% for all employees provided by the State. 		
Unemployment Compensation	6240	\$3,000
<ul style="list-style-type: none"> • Unemployment compensation for prior employees. 		
Employee Screening	6250	\$150
<ul style="list-style-type: none"> • Drug testing for dock employees 		
Contractual Professional	7060	\$4,000
<ul style="list-style-type: none"> • Required services. 		
Subs & Membership	7135	\$330
<ul style="list-style-type: none"> • AAHP membership (50% shared with Habor) 		
Travel	7150	\$1,500
<ul style="list-style-type: none"> • Port Director travel Anc-Dlg (50% shared with Habor) • Conference in Valdez (50% shared with Habor) 		
Supplies	7310	\$3,500
<ul style="list-style-type: none"> • Harbor Stickers-\$1,900. • Harbor invoices every other fiscal year - \$900.00 • Supplies - \$500. 		
Uniforms	7340	\$0
<ul style="list-style-type: none"> • None at this time 		

2400 XXXX 70 71 0000 0

Gas, Oil & Grease	7385	\$4,900
<ul style="list-style-type: none"> Amount same as previous year. 		
Minor Tools & Equipment	7610	\$1,200
<ul style="list-style-type: none"> Tools & equipment with a value less than \$5,000. 		
Safety Equipment	7615	\$1,000
<ul style="list-style-type: none"> New first kits, eye protection and gloves, etc. 		
Building Rent	7705	\$4,130
<ul style="list-style-type: none"> Port Director use of the Sr Center Apt (50% shared with Harbor) 		
Telephone	7710	\$1,480
<ul style="list-style-type: none"> Amount same as previous year. 		
Internet	7715	\$900
<ul style="list-style-type: none"> Cost of Internet for Harbor/Planning/Animal Control Building 		
Electricity	7720	\$15,100
<ul style="list-style-type: none"> \$15,500 - Shared Harbor/Animal Control 70/30%. 		
Heating Fuel	7730	\$24,200
<ul style="list-style-type: none"> \$21,000 - Shared Harbor/Animal Control 70/30%. 		
Water/Sewer	7740	\$4,750
<ul style="list-style-type: none"> \$9,500 - Shared Harbor/Animal Control 70/30%. 		
Refuse	7750	\$25,000
<ul style="list-style-type: none"> Dumpster service provided to the Harbor. \$128 per 4 Cubic Container \$256 per 8 Cubic Container 		
Building Maintenance	7790	\$5,000
<ul style="list-style-type: none"> Repair side door New Toyo Stove for Office area, will cut down Electricity Outside water spicket needs to be finished Overhead door maintenance Bay window needs repaired 		
Vehicle Maintenance	8110	\$2,100
<ul style="list-style-type: none"> Repairs and maintenance needed to harbor vehicle. New tires 		
Equipment Maintenance	8120	\$15,000
<ul style="list-style-type: none"> Boat & trailer maintenance - trailer needs fenders New tires for the trailer Grove Crane repairs – getting up to code 		

2400 XXXX 70 71 0000 0

Bulkhead/Ramp Materials	8135	\$30,000
<ul style="list-style-type: none"> Yearly expense of upkeep of ramps and bulkhead Woodriver ramp repair 		
Required Inspections	8210	\$1,800
<ul style="list-style-type: none"> Crane and fire extinguishers. 		
Land Improvement	8210	\$16,000
<ul style="list-style-type: none"> Harbor light improvements and south ramp power installation 		
Administrative OH	9010	\$31,500
<ul style="list-style-type: none"> 10% of all expenses. 		
Total Harbor Operations Expenses		\$370,040

Remarks:		
<ul style="list-style-type: none"> FY24 Fund Balance \$2,687 Evaluate needs to the Woodriver launch and Kanakanak launch 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 		

**CITY OF DILLINGHAM
Department Detail**

FY27 Harbor Operations Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
Revenues								
2400 4210 70 71 0000 0 Harbor Lease Lots	9,158	9,901	9,626	9,562	15,000	7,210	7,790	12,000
2400 4211 70 71 0000 0 Rental - Room								900
2400 4702 70 71 0000 0 Interest Income	349	343	-	231	-	-	-	-
2400 4760 70 71 0000 0 Donations Port Harbor		10	-	3	-	-	-	-
2400 4780 70 71 0000 0 Boat Harbor Fees	121,886	120,355	97,310	113,174	115,720	46,139	69,581	95,000
2400 4785 70 71 0000 0 Alternate Launch Fees	-	-	-	-	-	-	-	-
2400 4790 70 71 0000 0 Miscellaneous Revenue	695	-	-	232	300	-	300	300
2400 4800 70 71 0000 0 Docking/Moorage	-	-	82	27	1,530	-	1,530	1,500
2400 4810 70 71 0000 0 Wharfrage & Handling	-	-	8,432	2,811	32,600	12,995	19,605	20,000
2400 4840 70 71 0000 0 Rent - Equipment	-	-	-	-	3,100	-	3,100	1,000
2400 4960 70 71 0000 0 Insurance	-	-	-	-	-	-	-	-
2400 4980 70 71 0000 0 PERS on Behalf	2,111	3,066	5,626	3,601	9,800	5,353	4,447	7,400
2400 4981 70 71 0000 0 PERS Forfeiture Funds	106	2,249	2,344	1,566	800	903	(103)	900
2400 4990 70 71 0000 0 Transfer from General Fund	-	-	-	-	-	-	-	-
2400 4990 70 71 0000 0 Transfer from Dock	23,683	619,128	93,521	245,444	301,580	-	301,580	231,040
Total Revenues	157,959	755,051	216,941	376,650	480,430	72,999	407,831	370,040
Expenses								
2400 6000 70 71 0000 0 Salaries/Wages RT	64,224	101,144	107,781	91,050	141,800	81,355	60,445	89,100
2400 6010 70 71 0000 0 Overtime	25,201	5,129	8,918	13,083	12,300	11,467	833	5,300
2400 6100 70 71 0000 0 Payroll Taxes	6,774	8,048	8,951	7,924	11,800	6,949	4,851	7,300
2400 6210 70 71 0000 0 Health Insurance	14,981	30,649	32,188	25,939	62,100	31,880	30,220	35,300
2400 6214 70 71 0000 0 HRA	1,102	-	-	367	2,000	258	1,742	2,000
2400 6215 70 71 0000 0 Dental Insurance	683	1,257	1,150	1,030	2,100	1,121	979	1,200
2400 6220 70 71 0000 0 Life Insurance	257	604	679	513	1,700	528	1,172	1,700
2400 6230 70 71 0000 0 PERS Employer	18,883	23,947	25,667	22,833	33,900	20,127	13,773	20,800
2400 6231 70 71 0000 0 PERS on Behalf	2,111	3,066	5,626	3,601	9,800	5,791	4,009	7,400
2400 6235 70 71 0000 0 Workers' Compensation	2,466	3,143	3,993	3,201	4,700	2,482	2,218	3,400
2400 6240 70 71 0000 0 Unemployment Compensation	-	-	5,413	1,804	4,000	-	4,000	3,000
2400 6250 70 71 0000 0 Employee Screening	56	-	-	19	-	-	-	150
2400 7060 70 71 0000 0 Contractual/Professional	45,291	21,344	3,725	23,453	-	3,925	(3,925)	4,000
2400 7060 70 71 2113 0 Contractual/Professional Port Harbor	-	-	-	-	-	-	-	-
2400 7060 70 71 2115 0 Contractual/Professional Port Harbor	-	-	-	-	-	-	-	-
2400 7130 70 71 0000 0 Advertising	-	-	-	-	-	-	-	-
2400 7135 70 71 0000 0 Memberships	-	750	313	354	600	225	375	300
2400 7150 70 71 0000 0 Travel	284	3,229	3,023	2,172	3,500	1,321	2,179	1,500
2400 7150 70 71 0000 0 Training	-	-	482	161	-	-	-	-
2400 7182 70 71 0000 0 Cash Over/Under Port Harbor	(2)	-	60	19	-	-	-	-
2400 7197 70 71 0000 0 Bad Debt Expense	-	-	-	-	-	-	-	-
2400 7310 70 71 0000 0 Miscellaneous Supplies	3,554	4,092	4,246	3,964	3,500	882	2,618	3,500
2400 7340 70 71 0000 0 Uniforms	217	145	227	196	1,000	-	1,000	-
2400 7380 70 71 0000 0 Street Signs	912	3,913	822	1,882	-	-	-	-
2400 7385 70 71 0000 0 Gas Oil, & Grease	2,112	1,177	3,564	2,284	2,200	2,057	143	4,900
2400 7610 70 71 0000 0 Minor Tools & Equipment	6,609	1,148	1,173	2,977	1,000	1,197	(197)	1,200
2400 7615 70 71 0000 0 Safety Equipment	779	302	29	370	1,000	83	917	1,000
2400 7620 70 71 0000 0 Major Equipment	-	-	-	-	-	-	-	-

	FY28 Manager Recommend	FY29 Manager Recommend
	15,000	15,000
	-	-
	-	-
	118,500	118,500
	300	300
	1,500	1,500
	20,000	20,000
	1,000	1,000
	-	-
	7,500	7,700
	900	900
	-	-
	314,630	314,630
	479,330	479,530
	90,900	92,700
	5,400	5,500
	7,400	7,500
	36,000	36,700
	2,000	2,000
	1,200	1,200
	1,700	1,700
	21,200	21,600
	7,500	7,700
	3,500	3,600
	4,000	4,000
	-	-
	-	-
	-	-
	600	600
	3,500	3,500
	1,000	1,000
	-	-
	2,200	2,200
	1,000	1,000
	1,000	1,000

**CITY OF DILLINGHAM
Department Detail**

FY27 Harbor Operations Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
2400 7705 70 71 0000 0 Building Rent	-	1,800	-	600	-	1,698	(1,698)	4,130
2400 7710 70 71 0000 0 Telephone	1,439	1,244	1,246	1,310	1,480	934	546	1,480
2400 7715 70 71 0000 0 Internet	1,092	313	895	767	900	774	126	900
2400 7720 70 71 0000 0 Electricity	10,883	13,319	11,134	11,779	9,000	8,739	261	15,100
2400 7730 70 71 0000 0 Heating Fuel	21,367	21,475	8,742	17,194	9,000	11,439	(2,439)	24,200
2400 7740 70 71 0000 0 Water/Sewer	6,919	6,038	2,328	5,095	4,750	3,492	1,258	4,750
2400 7750 70 71 0000 0 Refuse	26,762	18,940	19,206	21,603	30,000	13,280	16,720	25,000
2400 7790 70 71 0000 0 Building Maintenance	1,694	5,031	6,572	4,432	6,000	602	5,398	5,000
2400 7910 70 71 0000 0 Computer Hardware Port Harbor	-	-	-	-	-	-	-	-
2400 8110 70 71 0000 0 Vehicle Maintenance	800	3,376	2,934	2,370	2,100	76	2,024	2,100
2400 8120 70 71 0000 0 Equipment Maintenance	75,023	82,686	2,291	53,333	30,000	158	29,842	15,000
2400 8131 70 71 0000 0 Damages/Repairs	-	4,210	-	1,403	-	-	-	-
2400 8136 70 71 0000 0 Bulkhead/Ramp Materials	6,946	1,247	(1,075)	2,373	30,000	-	30,000	30,000
2400 8210 70 71 0000 0 Required Inspections	550	1,052	446	682	1,500	1,470	31	1,800
2400 8620 70 71 0000 0 Land Cleanup	-	-	6,905	2,302	-	-	-	-
2400 8625 70 71 0000 0 Land Improvements	-	17,806	-	5,935	16,000	15,235	765	16,000
2400 9010 70 71 0000 0 Administrative Overhead	37,029	40,334	29,567	35,643	41,400	21,502	19,898	31,300
Total Expenses	386,978	431,857	309,219	376,018	481,130	251,043	230,087	370,040
Excess Revenue Over (Under) Expenditures	(229,020)	323,194	(92,279)	632	(700)	(178,444)	(157,488)	0

Difference from FY26 Budget: **111,090**
 Percentage change from FY26 - Target 85%: **0.77**

FY28 Manager Recommend	FY29 Manager Recommend
4,130	4,130
1,480	1,480
900	900
9,000	9,000
9,000	9,000
4,750	4,750
25,000	25,000
6,000	6,000
-	-
2,100	2,100
30,000	30,000
-	-
30,000	30,000
1,500	1,500
31,000	31,300
348,460	352,160
130,870	127,370

E911 Fund

2550 XXXX 20 21 0000 0

Revenue		
E911 Revenue	4435	\$67,000
<ul style="list-style-type: none"> \$2.00 per landline per month of service submitted by phone companies. 		
Total E911 Revenue		\$67,000
Expense		
Transfer to General Fund	9991	\$67,000
<ul style="list-style-type: none"> 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.” 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. 		
Total E911 Expense		\$67,000

Remarks:
<ul style="list-style-type: none"> FY24 Fund Balance \$337,511

**CITY OF DILLINGHAM
Department Detail**

FY27 Public Safety E911 Budget									
	FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend	
Revenues									
2550 4435 20 21 0000 0 E911 Revenue	66,958	67,470	66,852	67,093	67,000	47,507	19,493	67,000	
2550 4700 20 21 0000 0 Investment Income	-	-	-	-	-	-	-	-	
Total Revenues:	66,958	67,470	66,852	67,093	67,000	47,507	19,493	67,000	
Expenses									
2550 7620 20 21 0000 0 Major Equipment	-	-	-	-	-	-	-	-	
2550 7920 20 21 0000 0 Computer Software Dispatch	-	-	-	-	-	-	-	-	
2550 9991 20 21 0000 0 E911 Transfer out GF	40,536	66,801	63,402	56,913	67,000	42,248	24,752	67,000	
Total Expenses:	40,536	66,801	63,402	56,913	67,000	42,248	24,752	67,000	
Excess Revenue Over (Under) Expenditures	26,422	669	3,450	10,180	-	5,259	(5,259)	-	

Difference from FY26 Budget
Percentage change from FY26 - Target 85% 1.00

FY28 Manager Recommend	FY29 Manager Recommend
67,000	67,000
-	-
67,000	67,000
-	-
67,000	-
67,000	-
0	67,000

Senior Center /NTS & NSIP Grant

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

REVENUE		
Room Rentals	4211	\$5,000
<ul style="list-style-type: none"> Rental of the senior center for events. Raising rates effective 07/01/2026 \$200 per family event \$100 for business hourly rate 		
Apartment Rental	4212	\$12,000
<ul style="list-style-type: none"> Rent of the apartment to other departments as needed for city work @ \$50 per day. Estimated rental of 240 days 		
Office Rental	4213	0
<ul style="list-style-type: none"> Rent of office space when possible 		
NTS Grant	4600	56,093
<ul style="list-style-type: none"> SOA Nutrition, Transportation and Services grant award 		
NSIP Grant	4600	\$3,000
<ul style="list-style-type: none"> SOA Nutritional Support & Information Program (accompanies NTS Grant) 		
Donations/Contributions	4760	\$1,000
<ul style="list-style-type: none"> Donations 		
Rides & Donations	4761	\$8,800
<ul style="list-style-type: none"> Donations for providing transportation services 		
Congregate Meals	4762	\$12,000
<ul style="list-style-type: none"> Payment of meals provided at the senior center. Fee reduced to qualified individuals 		
Home Delivered Meals	4763	\$2,000
<ul style="list-style-type: none"> Meals delivered to qualified individuals 		
Guest Meals	4764	\$1,500
<ul style="list-style-type: none"> Payment of meals provided at the senior center to non-qualified individuals 		
Fundraising	4766	\$1,000
<ul style="list-style-type: none"> Funds received from fundraising for the senior center 		
Aluminum Recycle	4767	\$0
<ul style="list-style-type: none"> Cargo container filled with crushed cans. Filled every 2-3 years 		

XXXX XXXX 42 44 7100 1

3404/3414 (grant) 2610 (Addtl Match)

PERS on Behalf	4980	\$9,800
<ul style="list-style-type: none"> 7.48% Revenue received by the State of Alaska to cover PERS expense over 22% 		
PERS Forfeiture Fund	4981	\$1,000
<ul style="list-style-type: none"> Funds available from PERS retirement when a former employee forfeits retirement benefits. 		
Transfer from General Fund	4990	\$301,417
<ul style="list-style-type: none"> Funds transferred from General Fund 		
Total Senior Center Revenue		\$414,610

EXPENSES		
Salaries	6000	\$123,800
<ul style="list-style-type: none"> Librarian/Community Director – Level IX – .5 FTE. (50/50 with Library) Driver – Level III – .75 FTE Kitchen Manager – Level V – 1 FTE. 		
Overtime	6010	\$300
<ul style="list-style-type: none"> Overtime Kitchen Manager 10 Hours 		
Fringe Benefits	62XX	\$80,100
FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.		
PERS on Behalf	6230	\$9,800
<ul style="list-style-type: none"> 7.48% for all employees provided by the State. 		
Unemployment	6254	\$7,000
<ul style="list-style-type: none"> As reported by the State. 		
Employee Screening	6250	\$160
<ul style="list-style-type: none"> Employee background checks. 		
Insurance	7110	\$31,000
<ul style="list-style-type: none"> Estimated increase from prior year. 		
Training	7155	\$500
<ul style="list-style-type: none"> Plan on training to stay current on certifications required for a food service location. 		

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

Office Supply	7300	\$500
<ul style="list-style-type: none"> • Cost of office supplies, including ink for printer has gone up over past years and budget does not cover needs. 		
Shop/Craft Supply	7305	\$500
<ul style="list-style-type: none"> • Provide activities for Senior to complete. 		
Postage and Freight	7315	\$100
<ul style="list-style-type: none"> • Mailings. 		
Food	7320	\$40,000
<ul style="list-style-type: none"> • Food supplies for senior program 		
Household Supply	7325	\$750
<ul style="list-style-type: none"> • General household supplies for the apartment. 		
Propane	7350	\$3,500
<ul style="list-style-type: none"> • Usage has increased based on different meals provided. 		
Gas, Oil & Grease	7385	\$15,000
<ul style="list-style-type: none"> • Estimate based on a .75 FTE Driver and van service 5 days per week. • Increased based on projected 24% increase in petroleum products. 		
Minor Tools & Equip	7610	\$3,000
<ul style="list-style-type: none"> • Purchase of copier. • Vacuum 		
Telephone	7710	\$1,500
<ul style="list-style-type: none"> • Reduce the number of phone lines to one <ul style="list-style-type: none"> ○ Faxes will be completed via the internet • Community Center Coordinator Cell Phone – can be contacted regardless of where they are working at the time. • Senior Van Cell Phone – elders call this number to coordinate rides and meals. • Phones already purchased 		
Internet	7715	\$2,400
<ul style="list-style-type: none"> • \$120/month. 		

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

Electricity	7720	\$13,200
<ul style="list-style-type: none"> Based on a 20% increase due to rising fuel costs 		
Heating Fuel	7730	\$44,000
<ul style="list-style-type: none"> Estimated cost based on FY26 gallon usage and a forecasted 24% increase. Insulation is being replaced in the crawl space to help limit heat loss. 		
Water/Sewer	7740	\$9,400
<ul style="list-style-type: none"> Same as prior year. 		
Refuse	7750	\$4,600
<ul style="list-style-type: none"> Increase based on vendors new rate. 		
Janitorial	7780	\$0
<ul style="list-style-type: none"> Cleaning is performed by the person or entity renting the space. Senior Center staff will assist in cleaning as necessary. 		
Building Maintenance	7790	\$15,000
<ul style="list-style-type: none"> Current amount for small projects. 		
Vehicle Maintenance	8110	\$4,000
<ul style="list-style-type: none"> Minor maintenance on senior van. Increase as a result of increased use. 		
Equipment Maintenance	8120	\$2,500
<ul style="list-style-type: none"> Maintenance contract for copier. \$650 (30% shared with Library) 		
Required Inspection	8210	\$2,000
<ul style="list-style-type: none"> Yukon Fire and other inspections not sure when they will come out. 		
Administrative Overhead	9010	\$0
<ul style="list-style-type: none"> 10% of all expenses. Will not charge Admin overhead as long as the general fund is contributing to the fund. 		
Total all Senior Center Expenses		\$414,610

Remarks:

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

**CITY OF DILLINGHAM
Department Detail**

FY27 Senior Center Department Budget Draft

Funds (2600, 2610, 3403, 3404, 3413, 3414, 5910)	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
Revenues								
XXXX 4211 42 44 7100 1 Room Rental	2,875	3,325	2,300	2,833	5,000	2,700	2,300	5,000
XXXX 4212 42 44 7100 1 Apartment Rental	8,331	4,227	-	4,186	6,300	5,250	1,050	12,000
XXXX 4213 42 44 7100 1 Office Rental	14,400	6,000	100	6,833	14,400	-	14,400	-
XXXX 4600 42 44 8012 0 Grant Revenue	-	-	-	-	-	-	-	-
XXXX 4600 42 44 7100 1 NTS Grant	-	96,661	51,383	49,348	44,466	39,168	5,318	56,093
XXXX 4600 42 44 8011 1 Grants	-	-	-	-	-	-	-	-
XXXX 4610 42 44 7100 1 Grant Rev - Federal	95,437	3,543	2,690	33,957	6,000	932	5,068	3,000
XXXX 4702 42 44 7100 1 Interest Income	556	614	-	390	-	-	-	-
XXXX 4760 42 44 7100 1 Donations/Contributions	-	0	-	0	250	56	194	1,000
XXXX 4761 42 44 7100 1 Rides & Donations	320	289	647	419	5,600	5,769	(169)	8,800
XXXX 4762 42 44 7100 1 Congregate Meals	3,291	3,725	5,150	4,066	9,600	8,543	1,057	12,000
XXXX 4763 42 44 7100 1 Home Delivered Meals	445	189	-	211	250	1,027	(777)	2,000
XXXX 4764 42 44 7100 1 Guest Meals	1,212	513	720	815	1,000	964	37	1,500
XXXX 4766 42 44 7100 1 Fundraising	-	-	-	-	500	-	500	1,000
XXXX 4767 42 44 7100 1 Aluminum Recycle	4,983	-	6,350	3,777	2,000	-	2,000	-
XXXX 4790 42 44 7100 1 Miscellaneous Revenue	-	-	-	-	-	100	(100)	-
XXXX 4980 42 44 7100 1 PERS on Behalf	3,263	3,053	6,817	4,378	6,200	4,375	1,825	9,800
XXXX 4981 42 44 7100 1 PERS Forfeiture Funds	647	1,991	2,047	1,562	1,000	866	134	1,000
XXXX 4990 42 44 7100 1 Transfer from Gen Fund	232,519	(22,602)	343,049	184,322	227,856	158,474	69,381	301,417
5910 4630 42 44 7100 1 Grant Rev	-	-	-	-	-	-	-	-
Total Revenues	366,279	101,528	421,453	297,087	330,441	228,224	102,217	414,610
Expenses								
XXXX 6000 42 44 7100 1 Salaries/Wages RT	146,364	123,386	142,305	137,351	117,600	81,785	35,815	123,800
XXXX 6010 42 44 7100 1 Overtime	-	-	-	-	280	272	8	300
XXXX 6100 42 44 7100 1 Payroll Taxes	10,982	9,404	10,984	10,457	9,000	6,257	2,743	9,500
XXXX 6210 42 44 7100 1 Health Insurance	21,519	7,135	15,738	14,797	26,700	19,577	7,123	37,000
XXXX 6211 42 44 7100 1 HRA	678	-	-	226	1,000	-	1,000	1,000
XXXX 6215 42 44 7100 1 Dental Insurance	983	433	833	750	1,000	710	290	1,300
XXXX 6220 42 44 7100 1 Life Insurance	754	716	1,015	829	2,000	559	1,441	1,200
XXXX 6230 42 44 7100 1 PERS Employer	29,416	24,301	27,031	26,916	26,000	17,873	8,127	27,900
XXXX 6231 42 44 7100 1 PERS on Behalf	3,263	3,053	6,953	4,423	7,500	5,143	2,357	9,800
XXXX 6235 42 44 7100 1 Workers' Camp	2,474	1,579	2,467	2,173	2,000	1,092	908	2,700
XXXX 6240 42 44 7100 1 Unemployment	-	212	(212)	-	500	6,650	(6,150)	7,000
XXXX 6250 42 44 7100 1 Employee Screening	132	-	62	65	100	40	60	160
XXXX 7110 42 44 7100 1 General Liability (Ins)	23,899	26,246	39,123	29,756	30,000	20,375	9,625	31,000
XXXX 7135 42 44 7100 1 Subscribes & Members	10	-	446	192	1,000	-	-	500
XXXX 7155 42 44 7100 1 Training	-	120	15	87	2,000	1,620	380	500
XXXX 7300 42 44 7100 1 Office Supplies	211	36	-	400	400	-	400	500
XXXX 7305 42 44 7100 1 Craft Supplies	-	-	-	31	-	-	-	-
XXXX 7310 42 44 7100 1 Misc Supplies	-	93	-	138	100	-	100	100
XXXX 7315 42 44 7100 1 Postage & Freight	(1)	-	414	138	100	-	100	100
XXXX 7320 42 44 7100 1 Food Items	25,990	29,436	63,725	39,717	22,000	27,355	(5,355)	40,000
XXXX 7320 42 44 8011 1 Food Items	6,015	8,210	-	2,737	-	-	-	-
XXXX 7325 42 44 7100 1 Household Supplies	1,738	698	1,564	1,333	750	82	668	750

FY28 Manager Recommend	FY29 Manager Recommend
5,000	5,000
12,000	12,000
-	-
-	-
56,093	56,093
-	-
3,000	3,000
-	-
100	100
8,800	8,800
12,400	12,400
1,500	1,500
1,500	1,500
500	500
2,000	2,000
-	-
10,000	10,200
1,000	1,000
281,328	281,328
-	-
395,221	395,421
126,300	128,800
300	300
9,700	9,900
37,700	38,500
1,000	1,000
1,300	1,300
1,200	1,200
27,900	28,500
10,000	10,200
2,800	2,900
14,000	14,000
160	160
31,000	31,000
-	-
500	500
2,000	2,000
200	200
100	100
27,000	27,000
-	-
750	750

**CITY OF DILLINGHAM
Department Detail**

FY27 Senior Center Department Budget Draft										
Funds (2600, 2610, 3403, 3404, 3413, 3414, 5910)	FY23 Actual	FY24 Actual	FY25 Actual	3 yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend		
XXXX 7325 42 44 8011 1 Household Supplies	-	-	-	-	-	-	-	-	-	-
XXXX 7326 42 44 7100 1 Fundraising Supplies	-	-	-	-	-	-	-	-	-	-
XXXX 7350 42 44 7100 1 Propane	3,823	1,202	3,049	2,691	2,000	2,459	(459)	3,500	3,500	-
XXXX 7385 42 44 7100 1 Gas/Oil/Grease	2,293	7,208	8,363	5,955	6,000	4,799	1,201	15,000	8,000	8,000
XXXX 7610 42 44 7100 1 Minor Tools & Equip	2,220	51	-	757	200	7	193	3,000	200	200
XXXX 7610 42 44 8011 0 Minor Tools & Equip	-	-	-	-	-	-	-	-	-	-
XXXX 7610 42 44 8011 1 Minor Tools/Equipment	-	-	-	-	-	-	-	-	-	-
3403 7610 42 44 8012 1 Minor Tools/Equipment	3,500	-	-	-	-	-	-	-	-	-
XXXX 7615 42 44 7100 1 Safety Equip	-	-	-	-	-	-	-	-	-	-
XXXX 7615 42 44 8011 0 Safety Equip	-	-	-	-	-	-	-	-	-	-
XXXX 7615 42 44 8011 1 Safety Equipment	-	-	-	-	-	-	-	-	-	-
XXXX 7710 42 44 7100 1 Telephone	4,967	5,174	4,921	5,020	5,000	3,752	1,249	1,500	5,000	5,000
XXXX 7715 42 44 7100 1 Internet	1,380	1,463	2,040	1,628	1,500	1,530	(30)	2,400	2,400	2,400
XXXX 7720 42 44 7100 1 Electricity	12,446	10,501	10,684	11,211	10,000	8,162	1,838	13,200	12,000	12,000
XXXX 7730 42 44 7100 1 Heating Fuel	16,423	17,614	25,022	19,665	22,000	24,939	(2,939)	44,000	30,000	30,000
XXXX 7730 42 44 8100 1 Heating Fuel	-	9,000	-	3,000	-	-	-	-	-	-
3403 7730 42 44 8012 1 Heating Fuel	7,000	-	-	-	-	-	-	-	-	-
XXXX 7740 42 44 7100 1 Water/Sewer	7,525	4,314	9,311	7,049	9,311	6,207	3,104	9,400	9,311	9,311
XXXX 7740 42 44 8100 1 Water/Sewer	-	5,000	-	1,667	-	-	-	-	-	-
3403 7740 42 44 8012 1 Water/Sewer	3,000	-	-	-	-	-	-	-	-	-
XXXX 7750 42 44 7100 1 Janitorial	3,136	3,640	4,640	3,872	4,600	4,224	376	4,600	7,200	7,200
XXXX 7780 42 44 7100 1 Janitorial	250	40	600	297	400	600	(200)	-	400	400
XXXX 7790 42 44 7100 1 Building Maintenance	14,986	2,429	36,605	18,006	13,000	7,600	5,400	15,000	15,000	15,000
XXXX 8110 42 44 7100 1 Vehicle Maintenance	7,618	2,958	3,785	4,787	3,000	288	2,712	4,000	2,000	2,000
XXXX 8120 42 44 7100 1 Equip Maintenance	1,300	1,315	3,655	2,080	1,500	2,403	(903)	2,500	3,000	3,000
XXXX 8210 42 44 7100 1 Required Insp.	2,957	490	490	1,312	2,000	490	1,510	2,000	2,000	2,000
XXXX 8710 42 44 7100 1 Construction	-	-	-	-	-	-	-	-	-	-
XXXX 9010 42 44 7100 1 Admin Overhead	-	-	-	-	-	-	-	-	-	-
5910 7325 42 44 7100 1 Household Supplies	-	-	-	-	-	-	-	-	-	-
Total Expenses	369,252	307,651	425,628	361,005	330,441	257,041	73,400	414,610	393,921	398,321
Revenues over/(under)	(972)	(206,123)	(4,175)	(63,918)	-	(28,817)	28,817	-	1,300	(2,900)

FY28 Manager Recommend	FY29 Manager Recommend
-	-
-	-
3,500	3,500
8,000	8,000
200	200
-	-
-	-
-	-
-	-
-	-
5,000	5,000
2,400	2,400
12,000	12,000
30,000	30,000
-	-
9,311	9,311
-	-
-	-
7,200	7,200
400	400
15,000	15,000
2,000	2,000
3,000	3,000
2,000	2,000
-	-
-	-
-	-
393,921	398,321
1,300	(2,900)

Difference from FY26 Budget (84,169)
Percentage change from FY26 - Target 85% 1.25

Various Grant Fund(s)

XXXX XXXX XX XX XXXX 0

Revenue & Expenses		
Grants (Library)	46xx & 7xxx	\$44,638
<ul style="list-style-type: none"> • 4104 - PLA (Electronic Subscriptions 7135; Wages Reimbursable 7400 & Internet 7715) \$7,000 • 3973 - State Continuing Education (Training 7155) \$1,250 • 4113 - E-Rate & OWL (Internet 7715) \$23,388 • 5904 – LINKED grant (Wages Reimbursable 7400; Benefits Reimbursable 7410 & Books 7510) \$3,000 [grant will end 09/26] • 3952 – IMLS – \$10,000 (Wages Reimbursable) 		
Grant Revenue - Federal	4610 & 8520	\$2,200,000
<ul style="list-style-type: none"> • 4430 – DHS FEMA Federal project for Snagpoint Erosion • Project #2116 • \$5,572,000 award – 07/23-07/26 • DHS FEMA Federal project for Snagpoint Erosion – 90% • Snagpoint Erosion 10% match is with indirect expense through project management and wages and booked to Capital improvement • Engineering GLA 8520 		
Grant Revenue – State	4620	\$4,560,000
<ul style="list-style-type: none"> • 4713 - Designated Legislative Funds match to PIDP – Harbor Floats • Project #2115 • \$5,000,000 Award • As of 03/31/2026 have spent \$395,954.82 		
Grant Revenue – Federal	4610	\$5,000,000
<ul style="list-style-type: none"> • XXXX - Designated Legislative Funds PIDP through MARAD – Harbor Floats • Project #2113 • \$11,250,000 Award (NOT FINALIZED) 		
Grant Revenue – Federal	4620	\$600,000
<ul style="list-style-type: none"> • 4713 - Designated Legislative Funds – New Firehall • Project #3027 • \$600,000 Award 		
Grant Revenue – Federal	4620	\$3,010,000
<ul style="list-style-type: none"> • 3530 EPA – Landfill CDS Appropriation • Project #xxxx • \$4,720,000 Award 		

XXXX XXXX XX XX XXXX 0

Grant Revenue – Federal	4620	\$1,270,000
<ul style="list-style-type: none"> • 4450 - SOA Loan – PFAS • Project #3022 • 100% forgivable loan • \$14,700,000 Award 		
Grant Revenue – Local	4630	\$98,400
<ul style="list-style-type: none"> • 5914 - BBEDC Summer Interns \$98,300 • Clerk – Records Management • Sr Center - Cooks Helper • Ambulance Driver • EMT Inner-region internship • Harbor Assistant • 5915 - BBEDC Training - None at this time 		
Grant Revenue – Local	4630	\$6,000
<ul style="list-style-type: none"> • 5901 – Curyung Ice Machine support \$6,000 		
Total Various Grants Revenue & Expenses		\$16,789,038

<p>Remarks:</p> <ul style="list-style-type: none"> •
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CITY OF DILLINGHAM
Department Detail

FY27 Various Grants Budget Draft

	FY23 Actual	FY24 Actual	FY25 Actual	3 Yr Average	FY26 Budget	FY26 Actual as of 03/31/2026	FY26 Variance	FY27 Manager Recommend
Revenues								
3952 4600 4041 0000 0 Community Services	5,914	5,914	-	3,943	-	-	-	-
3953 4600 40 41 0000 0 Grant Revenue IMLS	-	-	-	-	-	-	-	10,000
3971 4620 40 41 0000 0 State Grant	1,056	1,056	-	704	-	-	-	-
3973 4600 40 41 0000 0 Grant Revenue State (CE)	-	-	-	-	1,250	-	1,250	1,250
4104 4600 40 41 0000 0 Grant Revenue PLA	7,000	7,000	7,000	7,000	7,000	7,000	-	7,000
4113 4610 40 41 0000 0 Grant Revenue OMI	5,149	5,149	-	3,433	5,328	-	5,328	2,388
4113 4610 40 41 0000 1 Grant Revenue E-Rate	59,843	59,843	-	39,895	-	-	-	21,000
5904 4630 41 41 0000 0 School Linked Grant	27,839	27,839	39,577	31,752	25,000	22,880	2,120	3,000
3009 4610 30 62 0000 0 Sewer	-	(24,208)	-	(8,069)	-	-	-	-
3009 4610 30 62 4511 0 ANTHC Lagoon Aeration	24,435	152,721	-	59,052	-	-	-	-
3110 4620 30 81 0000 0 DNR Forestry	-	-	100,000	33,333	-	-	-	-
3530 4610 30 81 0000 0 EPA Federal grant Landfill	-	-	-	-	-	-	-	3,010,000
3713 4610 20 22 0000 0 Patrol Grant	1,856	-	-	619	-	-	-	-
3822 4610 20 59 8011 0 Grants - Federal	472,784	-	-	157,595	-	-	-	-
3822 4620 20 59 8012 0 Grants - State	532,541	532,541	-	355,028	-	-	-	-
3821 4610 20 27 8011 0 Grants - Federal	-	-	-	-	-	-	-	-
3823 4610 00 00 0000 0 Grant - Federal	-	496,247	305,315	267,187	-	-	-	-
3823 4620 50 59 4511 0 Grants - State	232,565	-	-	77,522	1,776,543	1,752,195	24,349	-
4601 4620 20 22 8011 0 Grants - State	12,986	-	-	4,329	-	-	-	-
4095 4620 30 31 0000 0 SOA Grant Sanitation	-	-	31,542	10,514	60,000	36,217	23,783	-
4410 4600 00 00 0000 0 Landfill Grant Cleanup	-	(172,044)	-	(86,022)	-	-	-	-
4430 4620 30 62 2116 0 Snagpoint Erosion	-	-	-	-	3,209,387	-	-	2,200,000
4603 4650 20 22 0000 0 Patrol SART	-	-	-	-	-	-	-	-
4702 4620 30 81 0000 0 ADOH Grant	-	-	-	-	141,000	-	141,000	-
4721 4600 20 27 0000 0 Southern Region EMS	-	10,282	-	5,141	-	-	-	-
4713 4610 70 71 2113 0 PDDP State Appropriate - Harbor Fibers	-	-	-	-	-	-	-	4,560,000
XXXX 4620 70 71 2113 0 MARAD - Harbor Foals	-	-	-	-	-	-	-	5,000,000
4713 4620 20 27 3027 New Firehall	-	-	-	-	-	-	-	600,000
4450 4620 30 62 4511 0 Grant/Loan Lagoon Aeration	-	-	(93,719)	(31,240)	615,813	93,719	522,094	-
4450 4620 30 81 0000 0 Grant/ Revenue - State	-	18,971	-	6,324	-	-	-	-
4450 4620 30 81 3120 0 Loan (Drill Groundwater Well	20,644	(13,651)	-	2,331	-	-	-	-
4450 4620 30 61 3022 0 PFAS Gmt/Loan	-	-	-	-	-	-	-	1,270,000
5900 4600 70 70 0000 0 Pollock Land Purchase	3,284	-	-	1,095	-	-	-	-
5945 4610 30 62 0000 0 Grants - Federal	-	-	-	-	-	-	-	-
5901 4630 70 72 0000 0 Ice Machine grant	2,475	1,730	(1,324)	961	20,833	-	20,833	6,000
5927 4630 00 00 0000 0	6,000	-	-	2,000	-	-	-	-
5914 4630 00 00 0000 0 Grant Revenue	31,122	26,120	35,713	30,985	72,923	15,412	57,511	98,400
5914 4990 00 00 0000 0 Transfer from Gen Fund	-	-	-	-	-	-	-	-

	FY28 Manager Recommend	FY29 Manager Recommend
	-	-
	10,000	10,000
	-	-
	1,250	1,250
	7,000	7,000
	1,888	1,888
	21,589	21,589
	25,000	25,000
	-	-
	-	-
	-	-
	3,010,000	3,010,000
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	3,209,387	3,209,387
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	200,000	200,000
	-	-
	-	-
	6,000	6,000
	-	-
	73,400	73,400

**CITY OF DILLINGHAM
Department Detail**

5915 7155 20 27 0000 0 BBED/C Adv EMT Training	-	-	11,213	3,738	-	-	-	-	-
5915 7155 30 33 0000 0 BBED/C Heavy Equip Training	-	-	30,000	10,000	-	-	-	-	-
5923 7150 20 27 0000 0 BBNC Travel Fire Dept	-	-	689	230	-	-	-	-	-
5923 7155 20 27 0000 0 BBNC Adv EMT Training	-	-	11,213	3,738	-	-	-	-	-
Total Expenses:	1,316,671	1,111,345	519,769	983,918	5,896,499	19,787	5,876,712	16,789,038	-
Excess Revenue Over (Under)	19,134	(195,209)	(188,438)	(122,827)	-	1,882,130	(1,882,130)	-	-

-	-	-	-	-	-	-	-	-	-
1,385,038	1,385,038								
5,180,476	5,180,476								

Difference from FY26 Budget (10,892,539)
Percentage change from FY26 - Target 85% 2.85

Equipment Replacement Fund

7120 XXXX XX XX 0000 0

Revenue		
Transfer from General Fund	4990	\$120,000
<ul style="list-style-type: none"> • Transfer from general fund to balance budget (not needed at this time) • Will be seeking financing to cover purchases 		
Total Equipment Replacement Revenue		\$120,000
Expense		
Major Equipment	7620	
<ul style="list-style-type: none"> • 		
Major Equipment	7630	\$120,000
<ul style="list-style-type: none"> • Grader Lease FY26-FY31 (\$111,000 for 5 years and \$.95 payment FY31) 		
Total Equipment Replacement Expenditures		\$120,000
Remarks:		

Capital Improvement Fund

7140 XXXX XX XX XXXX 0

Revenue		
Record In-Kind	4510	\$220,000
<ul style="list-style-type: none"> • Record offset of the Snagpoint Erosion in-kind expense of administrative overhead. 		
Transfer from General Fund	4990	\$0
<ul style="list-style-type: none"> • 		
Total Capital Improvement Revenue		\$220,000
Expense		
Snagpoint Erosion	xxxx	\$220,000
<ul style="list-style-type: none"> • SnagPoint Erosion in-kind expenses will be recognized by capturing administrative overhead costs. 		
Total Capital Improvement Expenditures		\$220,000

Remarks:

- Snagpoint Erosion total obligation is \$557,334

