

NON-CODE ORDINANCE

Introduced: June 4, 2026  
Public Hearing Scheduled for: June 18, 2026  
Enacted:

CITY OF DILLINGHAM, ALASKA  
**ORDINANCE NO. 2026-09**

**AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL ADOPTING THE BUDGET AND APPROPRIATING FUNDS FOR THE FY 2027 CITY OF DILLINGHAM BUDGET**

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WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY2027 to the City Council in accordance with Title 4 of the Dillingham Municipal Code pursuant to A.S. 20.20.500(3); and

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

WHEREAS, the City Council has set the rate of levy of property tax for the City of Dillingham for FY 2027 budget at 13 mills; and

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

WHEREAS, additional FY 2027 funds are available for appropriation by ordinance;

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

1. The FY 2027 Operating Budget and Capital Improvement Budget as recommended by the City Manager is hereby adopted for the City of Dillingham.
2. The amounts set forth in the budget by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2027.
3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from one to another and from one Capital Project to another by resolution.
4. The City Manager shall have the power to transfer funds from one line item object code to another within a fund and within a Capital Improvement Project.

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

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

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

**Section 3. Appropriation summary.** The total appropriation from the Treasury in Section 6 was a total of \$ 35,801,150

**Section 4. Revenues**

General Fund

Taxes

General Sales Taxes	2,900,000
Remote Sales Taxes	750,000
Alcohol Sales Taxes	270,000
Transient Lodging Sales Taxes	145,000
Gaming Sales Tax	24,000
Tobacco Tax	250,000
Marijuana Tax	90,000
Penalty & Interest – Sales Tax	17,000
Real Property Taxes	2,647,060
Personal Property Taxes	783,180
Penalty & Interest – Property Tax	130,000
Business License	17,000
Fish Tax	700,000

Other Revenue

Telephone Gross State Tax	70,000
Raw Fish Tax	150,000
Shared Fisheries	20,000
Revenue Sharing (community support)	75,000
Payment in Lieu Taxes (PILT)	540,000
Jail Contract Revenue	584,700
Motor Vehicle Tax	25,000
Ambulance Fees	60,000
Lease and Rental Income	35,000
Administrative Overhead	323,310
PERS on Behalf	321,000
PERS Forfeiture Fund	40,000
All Other Revenues	295,800

**Total General Fund Revenues**

**11,263,050**

Special Revenue & Other Funds Revenues

Water	234,100	
Waste Water	444,700	
Landfill	320,600	
Port – Dock	759,400	
Port – Harbor	145,000	
Asset Forfeiture	150	
E-911	67,000	
Senior Center (Includes grants)	113,193	
Library Grants	44,638	
Debt Service	816,300	
Mary Carlson Estate	21,000	
<b>Total General Fund &amp; Special Revenues</b>		<b><u>2,966,081</u></b>

Project Revenue

FEMA Snagpoint Erosion	2,200,000	
Designated Legislative Harbor	4,560,000	
Designated Legislative Firehall	600,000	
Designated Legislative Firehall	5,000,000	
Curyung - Ice Machine	6,000	
BBEDC Intern	98,400	
EPA Federal Grants	3,010,000	
SOA SRF Loan - Water Improv PFAS	1,270,000	
<b>Total General Fund &amp; Special Revenues</b>		<b><u>16,744,400</u></b>
<b>TOTAL REVENUES</b>		<b><u>30,973,531</u></b>

**Section 5. Transfers**

Transfers from General Fund to Other Funds

Water	183,800	
Wastewater	0	
Landfill	485,700	
Harbor	0	
Senior Center	301,417	
Ambulance Replacement	53,000	
Equipment Replacement	120,000	
Capital Projects	220,000	
SRF Loans Payments	72,085	
Streets Bond Payment	165,000	
Firehall Bond Payment	45,750	
School Bond payment	320,200	
<b>Total Transfers from Gen. Fund</b>		<b><u>1,966,952</u></b>

Transfers from Dock Fund to Harbor Funds		
Harbor Operations	231,040	
Ice Machine	0	
Bathhouse	13,450	
<b>Total Transfers from Dock Fund</b>		<b>244,490</b>
Transfers from Department to Department		
From E-911 to Dispatch	67,000	
From Mary Carlson Estate to Library	4,000	
From Landfill to Landfill Closure	25,000	
From Wastewater to Water	41,350	
<b>Total Transfers between Departments</b>		<b>137,350</b>
<b>TOTAL TRANSFERS</b>		<b><u>2,348,792</u></b>
<b>TOTAL REVENUES, TRANSFERS, AND FUNDS</b>		<b><u><u>33,322,323</u></u></b>

**Section 6. Appropriations.**

General Fund Government Operations

City Council	35,600	
City Clerk	312,600	
Administration	593,430	
Finance	1,423,960	
Legal	125,000	
Insurance	375,000	
Planning	271,250	
Foreclosures	33,000	
IT	366,500	
Meeting Hall	0	
PS Administration	423,800	
PS Dispatch	708,600	
PS Patrol	1,399,600	
PS Corrections	774,100	
PS DMV	92,750	
PS Animal Control Officer	127,400	
PS Fire Department	520,300	
PS Volunteer Fire Donation	10,000	
PS K-9	2,000	
PW Administration	475,100	
PW Buildings & Grounds	860,100	
PW Shop	514,100	
PW Streets	465,600	
Library	199,225	
Grandma's House	99,400	
City School District	1,702,000	
Transfer Subsidy for Special Revenue	1,966,952	
<b>Total General Fund Appropriations</b>		<b>13,877,367</b>

Special Revenue & Other Funds Appropriations

Water	459,250
Waste Water	444,700
Landfill	806,300
Port-Dock	747,750
Port-Harbor	370,040
Port Harbor – Ice Machine	1,000
Port Harbor – Bathhouse	18,450
Asset Forfeiture	15,000
E-911	67,000
Senior Center	414,610
Library Grants	44,638
FEMA Snagpoint Erosion	2,200,000
Designated Legislative Harbor	4,560,000
Designated Legislative Harbor	600,000
Designated Legislative Harbor	5,000,000
EPA Federal Grants	3,010,000
SRF Loans	1,270,000
BBEDC Intern Grants	98,400
Curyung Grant	6,000
Mary Carlson Estate	6,310
Ambulance Replacement Fund	25,000
Debt Service	1,419,335
Equipment Replacement/Reserve	120,000
Capital Project (Planning) Fund	220,000

**Total Special Rev & Other Appropriations**

**21,923,783**

**TOTAL APPROPRIATIONS**

**35,801,150**

**Total Revenues and Transfers**

**33,322,323**

**Total Appropriations**

**35,801,150**

**Net Increases (Decreases) to Balance**

**(2,478,827)**

**Section 7. Fund Balance Explanation**

(2,543,317) General Fund Reserves
11,650 Port-Dock Fund Reserves
(14,850) Asset Forefeiture
14,690 Mary Carlsons Estate
28,000 Ambulance Reserve Capital Project
25,000 Landfill Closure Fund Reserves
<u>(2,478,827)</u>

**Section 8. Effective Date.**

This Ordinance is effective upon passage

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on June 18, 2026.

SEAL

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Alice Ruby, Mayor

ATTEST:

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Abigail Flynn, City Clerk

**CITY OF DILLINGHAM  
FY 2027 Revenues**

		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
<b>GENERAL FUND REVENUES</b>										
6% SALES TAX	1000 4010 10 00 0000 0	3,386,345	3,481,896	3,426,258	3,431,500	3,200,000	2,771,847	428,153	2,900,000	2,900,000
6% SALES TAX - REMOTE ONLINE	1000 4010 10 00 1040 0	415,200	520,986	409,752	448,646	425,000	394,058	30,942	750,000	750,000
PENALTY/INTEREST (Sales Tax)	1000 4011 10 00 0000 0	16,771	17,608	17,399	17,259	17,000	6,582	10,418	17,000	17,000
10% ALCOHOL SALES TAX	1000 4020 10 00 0000 0	238,682	332,350	256,957	275,996	280,000	197,142	82,858	270,000	270,000
10% TRANSIENT LODGING TAX	1000 4030 10 00 0000 0	105,383	148,021	148,923	134,109	150,000	104,200	45,800	145,000	145,000
REAL PROPERTY TAX	1000 4040 10 00 0000 0	2,080,762	2,321,155	2,373,470	2,258,463	2,460,000	2,534,773	(74,773)	2,647,060	2,647,060
PERSONAL PROPERTY TAX	1000 4050 10 00 0000 0	489,875	504,387	465,938	486,733	1,098,000	1,128,523	(30,523)	783,180	783,180
PENALTY AND INTEREST (Property Tax)	1000 4051 10 00 0000 0	78,202	80,078	135,986	98,088	130,000	161,159	(31,159)	130,000	130,000
6% GAMING SALES TAX	1000 4060 10 00 0000 0	72,072	51,656	26,877	50,202	45,000	7,096	37,904	24,000	24,000
TOBACCO TAX	1000 4070 10 00 0000 0	272,902	283,843	263,634	273,460	300,000	205,891	94,109	250,000	250,000
MARIJUANA TAX	1000 4075 10 00 0000 0	-	95,070	76,585	57,218	90,000	71,114	18,886	90,000	90,000
BUSINESS LICENSE	1000 4110 10 00 0000 0	17,050	18,250	16,825	17,375	17,000	14,400	2,600	17,000	17,000
RENTAL INCOME - REAL PROPERTY	1000 4210 10 00 0000 0	34,309	34,429	34,549	34,429	35,000	9,240	25,760	35,000	35,000
COMMUNITY SHARING	1000 4410 00 00 0000 0	87,078	130,096	106,324	107,833	75,396	-	75,396	75,000	75,000
RAW FISH TAX (State)	1000 4420 00 00 0000 0	772,264	696,572	600,639	689,825	600,000	147,328	452,672	150,000	150,000
SHARED FISHERIES BUSINESS	1000 4425 00 00 0000 0	23,430	37,499	16,450	25,793	20,000	6,738	13,262	20,000	20,000
FISH TAX	1000 4427 10 00 0000 0								700,000	700,000
TELEPHONE/COOP Tax	1000 4430 00 00 0000 0	81,672	83,984	69,204	78,287	70,000	-	70,000	70,000	70,000
MOTOR VEHICLE TAX	1000 4440 00 00 0000 0	26,386	27,347	25,269	26,334	25,000	14,702	10,298	25,000	25,000
PAYMENT IN LIEU OF TAXES	1000 4450 00 00 0000 0	473,299	480,895	522,976	492,390	520,000	537,418	(17,418)	540,000	540,000
JAIL CONTRACT	1000 4650 20 24 0000 0	560,367	365,613	1,081,719	495,697	584,764	438,573	146,191	584,700	584,700
AMBULANCE FEES	1000 4730 20 27 0000 0	17,024	71,229	36,785	52,937	60,000	42,912	17,088	60,000	60,000
ADMINISTRATIVE OVERHEAD	1000 4970 00 00 0000 0	210,660	160,000	145,826	172,162	200,105	87,675	112,430	323,310	323,310
PERS ON BEHALF	1000 4980 00 00 0000 0	189,982	69,554	88,069	115,868	168,162	154,815	79,553	321,000	321,000
PERS FORFEITURE FUND	1000 4981 00 00 0000 0	33,060	11,410	47,012	30,494	25,000	33,400	(8,400)	40,000	40,000
Subtotal		9,682,777	10,023,927	10,393,425	9,871,098	10,595,427	9,069,589	1,592,045	10,967,250	10,967,250
Minor revenues Subtotal		71,256	206,718	352,064	242,505	308,350	275,941	48,676	295,800	295,800
<b>Total General Fund</b>		<b>9,754,033</b>	<b>10,230,645</b>	<b>10,745,489</b>	<b>10,113,603</b>	<b>10,903,777</b>	<b>9,345,530</b>	<b>1,640,721</b>	<b>11,263,050</b>	<b>11,263,050</b>

<b>SPECIAL REVENUE FUNDS</b>										
<b>SRF - WATER</b>										
WATER HOOKUP FEE	2100 4320 30 61 0000 0	220	210	120	183	2,600	10	2,590	1,000	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	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	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	9,000
EQUIPMENT RENTAL	2100 4840 30 61 0000 0	-	-	-	-	-	750	(750)	2,000	2,000
STATE PERS ON BEHALF	2100 4980 30 61 0000 0	4,905	1,602	3,064	2,315	5,600	2,793	2,807	6,500	6,500
PERS FORFEITURE FUND	2100 4981 30 61 0000 0	821	245	945	920	600	423	177	600	600
Subtotal		231,142	266,560	231,107	242,177	232,800	178,474	54,326	234,100	234,100
<b>SRF - SEWER</b>										
SEWER CONNECT FEE	2100 4350 30 62 0000 0	220	240	160	207	2,500	10	2,490	1,000	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	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	185,000

**CITY OF DILLINGHAM  
FY 2027 Revenues**

		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
WASTEWATER DUMPING	2100 4366 30 62 0000 0	48,684	49,504	19,129	42,919	60,000	38,336	21,664	50,000	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	15,000
EQUIPMENT RENTAL	2100 4840 30 62 0000 0	-	-	-	-	-	3,665	(3,665)	2,000	2,000
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	2,897	2,112	5,600	2,868	2,732	6,500	6,500
STATE PERS FORFEITURE FUND	2100 4981 30 62 0000 0	743	240	848	739	200	392	(192)	200	200
Subtotal		452,840	479,859	386,235	437,001	463,300	347,279	116,021	444,700	444,700
<b>SRF - LANDFILL</b>										
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	10,000
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
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	14,600
STATE PERS FORFEITURE FUND	2200 4981 30 81 0000 0	2,224	786	3,470	3,670	2,000	1,272	728	2,000	2,000
INSURANCE PROCEEDS	7120 4960 30 81 3121 0	-	-	-	-	-	-	-	-	-
Subtotal		306,972	316,945	358,581	325,151	331,100	232,453	98,647	320,600	320,600
<b>SRF - DOCK</b>										
RENTAL FACILITY	2300 4211 70 70 0000 0	-	-	-	-	13,320	2,450	10,870	9,300	9,300
RENTAL EQUIPMENT	2300 4220 70 70 0000 0	-	-	-	-	5,400	-	5,400	-	-
TERMINAL USE	2300 4230 70 70 0000 0	-	-	-	-	-	-	-	75,000	75,000
INVESTMENT INCOME	2300 4700 70 70 0000 0	17,933	17,368	18,697	20,170	11,000	5,138	5,862	12,000	12,000
EQUIPMENT SALES	2300 4710 70 70 0000 0	-	-	-	-	-	-	-	50,000	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
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
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	388,000
LABOR INCOME	2300 4820 70 70 0000 0	2,602	2,419	164	1,189	1,000	-	1,000	300	300
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	135,000
EQUIPMENT RENTAL	2300 4840 70 70 0000 0	15,268	12,433	3,121	7,063	3,000	132	2,868	2,000	2,000
INSURANCE PROCEEDS	2300 4960 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	11,600
STATE PERS FORFEITURE FUND	2300 4981 70 70 0000 0	3,599	307	3,587	2,074	900	985.61	(86)	1,200	1,200
Subtotal		573,118	799,629	662,682	746,400	755,740	264,008	491,732	759,400	759,400
<b>SRF - HARBOR</b>										
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	12,000
ROOM RENTAL	2400 4211 70 71 0000 0	-	-	-	-	-	-	-	900	900
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	95,000
MISCELLANEOUS REVENUE	2400 4790 70 71 0000 0	250	695	-	232	300	-	300	300	300
HARBOR DOCKING & MOORAGE	2400 4800 70 71 0000 0	-	-	82	27	1,530	-	1,530	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
RENT - EQUIPMENT	2400 4840 70 71 0000 0	-	-	-	-	3,100	-	3,100	1,000	1,000
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	7,400
STATE PERS FORFEITURE FUND	2400 4981 70 71 0000 0	1,221	106	2,344	1,566	800	903	(103)	900	900
ICE MACHINE REVENUE	2400 4785 70 72 0000 0	640	813	375	125	3,000	255	2,745	1,000	1,000

**CITY OF DILLINGHAM  
FY 2027 Revenues**

		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
BATHHOUSE REVENUE	2400 4786 70 73 0000 0	411	729	3,762	1,716	5,280	2,528	2,752	5,000	5,000
Subtotal		152,401	135,479	127,556	132,817	187,130	75,382	111,748	145,000	145,000
<b>ASSET FOREFEITURE</b>										
ASSET FOREFEITURE INVESTMENT INC	2500 4700 20 22 0000 0	(143)	417	759	581	500	257	243	150	150
ASSET FOREFEITURE REVENUE	2500 4650 20 22 0000 0	1,815	-	-	-	-	-	-	-	-
Subtotal		1,672	417	759	581	500	257	243	150	150
<b>SRF - E911 FUND</b>										
E911 REVENUE	2550 4435 20 21 0000 0	65,899	66,958	66,852	67,093	67,000	47,507	19,493	67,000	67,000
Subtotal		65,899	66,958	66,852	67,093	67,000	47,507	19,493	67,000	67,000
<b>SRF - SENIOR CENTER (Non-Grant &amp; Grant)</b>										
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
SENIOR APARTMENT RENT	xxxx 4212 42 44 7100 1	-	8,331	-	4,186	6,300	5,250	1,050	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	1,000
RIDES & DONATIONS	xxxx 4761 42 44 7100 1	100	320	647	419	5,600	5,769	(169)	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	12,000
HOME DELIVERED MEALS	xxxx 4763 42 44 7100 1	-	445	-	211	250	1,027	(777)	2,000	2,000
GUEST MEALS	xxxx 4764 42 44 7100 1	-	1,212	720	815	1,000	964	37	1,500	1,500
FUNDRAISING	xxxx 4766 42 44 7100 1	-	-	-	-	500	-	500	1,000	1,000
ALUMINUM RECYCLE	xxxx 4767 42 44 7100 1	-	4,983	6,350	3,777	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	6,200	4,375	1,825	9,800	9,800
STATE PERS FORFEITURE FUND	xxxx 4981 42 44 7100 1	1,917	647	2,047	1,562	1,000	866	134	1,000	1,000
GRANT REVENUE	3403 4600 42 44 7100 1	125,666	96,661	51,383	49,348	44,486	39,168	5,318	56,093	56,093
NSIP GRANT	3413 4610 42 44 7100 1	3,789	26,629	2,890	33,957	6,000	932	5,068	3,000	3,000
Subtotal		164,343	163,614	78,405	112,765	102,586	69,750	32,836	113,193	113,193
<b>LIBRARY GRANTS</b>										
COMMUNITY SERVICES	3952 4600 40 41 0000 0	6,451	5,914	-	3,943	-	-	-	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	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	-	5,328	2,388	2,388
GRANT REVENUE - Erate	4113 4610 40 41 0000 1	54,856	59,843	-	39,895	-	-	-	21,000	21,000
DCSD LINKED GRANT	5904 4620 40 41 0000 0	-	27,839	39,577	31,752	25,000	22,880	2,120	3,000	3,000
Subtotal		79,477	106,801	46,577	86,726	38,578	29,880	8,698	44,638	44,638
<b>BOND REIMBURSEMENT</b>										
BOND INVESTMENT INCOME	8100 4700 00 00 0000 0	559	-	106,044	73,027	80,000	63,595	16,405	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	746,300
BOND MISCELLANEOUS REVENUE	8100 4790 00 00 0000 0	-	246,324	(22,882)	74,481	550,750	514,125	36,625	-	-
Subtotal		2,046,238	991,989	825,223	891,622	1,144,750	577,720	567,030	816,300	816,300
<b>MARY CARLSON ESTATE PERMANENT FUND</b>										
INVESTMENT INCOME	6100 4700 45 45 0000 3	(9,639)	10,231	19,411	17,032	21,000	6,645	14,355	21,000	21,000
MISCELLANEOUS REVENUE	6100 4790 45 45 0000 3	-	-	-	-	-	-	-	-	-

**CITY OF DILLINGHAM  
FY 2027 Revenues**

		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
Subtotal		(9,639)	10,231	19,411	17,032	21,000	6,645	14,355	21,000	21,000
<b>AMBULANCE RESERVE</b>										
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	-	-
<b>Total Special Revenue Funds</b>		<b>4,077,664</b>	<b>3,351,682</b>	<b>2,808,188</b>	<b>3,071,366</b>	<b>3,358,884</b>	<b>1,829,357</b>	<b>1,529,527</b>	<b>2,966,081</b>	<b>2,966,081</b>

<b>GENERAL FUND TRANSFER DETAIL</b>										
FROM GF TO WATER	2100 4990 30 61 0000 0	-	-	-	-	-	23,108	(23,108)	183,800	183,800
FROM GF TO WASTEWATER	2100 4990 30 62 0000 0	-	-	-	-	-	-	-	-	-
FROM GF TO LANDFILL	2200 4990 30 81 0000 0	209,013	135,598	578,936	356,800	594,000	269,942	324,058	485,700	485,700
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	158,474	69,381	301,417	301,417
FROM GF TO AMBULANCE RESERVE	7110 4990 20 27 0000 0	1,702	64,106	29,428	46,386	50,000	29,647	20,353	53,000	53,000
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 1113 0	47,184	143,034	-	-	111,000	-	111,000	120,000	120,000
FROM GF TO EQUIP REPLACEMENT	7120 4990 70 71 0000 0	-	10,286	-	3,429	-	-	-	-	-
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	-	-	12,097	4,032	-	-	-	-	-
FROM GF TO CAPITAL PROJECTS	7140 4990 30 31 2001 0	-	-	-	4,139	-	-	-	-	-
FROM GF TO CAPITAL PROJECTS	7140 4990 30 62 2116 0	-	-	-	-	-	-	-	220,000	220,000
FROM GF TO CAPITAL PROJECTS	7140 4990 30 81 0000 0	5,201	5,201	-	1,734	-	-	-	-	-
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	47	11,000	(10,953)	45,750	45,750
FROM GF TO SRF WATER LOAN	8100 4990 30 61 0000 0	-	42,107	38,100	39,586	37,650	37,650	-	37,200	37,200
FROM GF TO SRF LAGOON LOAN	8100 4990 30 62 0000 0	-	-	-	-	-	-	-	21,524	21,524
FROM GF TO SRF LANDFILL LOAN	8100 4990 30 81 0000 0	-	-	13,361	10,977	13,361	13,361	0	13,361	13,361
FROM GF TO STREETS BOND	8100 4990 30 33 0000 0	236,191	231,750	(127,612)	113,443	156,000	1,764	154,236	165,000	165,000
FROM GF TO SCHOOL BOND	8100 4990 50 52 0000 0	(925,687)	319,835	377,112	338,777	-	-	-	320,200	320,200
Subtotal		(179,572)	1,249,637	1,501,456	1,248,022	1,189,913	547,751	642,162	1,966,952	1,966,952

<b>DOCK TRANSFER DETAIL</b>										
FROM DOCK TO HARBOR	2400 4990 70 71 0000 0	4,984	23,683	93,521	245,444	301,580	-	301,580	231,040	231,040
FROM DOCK TO ICE MACHINE	2400 4990 70 72 0000 0	-	-	(930)	1,060	-	-	-	-	-
FROM DOCK TO BATHHOUSE	2400 4990 70 73 0000 0	15,118	-	12,724	8,154	8,920	-	8,920	13,450	13,450
Subtotal		20,101	23,683	105,315	254,658	310,500	-	310,500	244,490	244,490

<b>OTHER FUND TRANSFER DETAIL</b>										
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	67,000
FROM MARY CARLSON TO LIBRARY	1000 4991 40 41 0000 0	4,000	4,000	4,000	4,000	4,000	2,668	1,332	4,000	4,000
FROM LANDFILL TO LANDFILL CLOSURE	7150 4470 30 81 0000 0	172,043	-	25,000	65,681	25,000	16,664	8,336	25,000	25,000
FROM WASTEWATER TO WATER	2100 4990 30 61 0000 0	-	8,004	10,265	6,090	-	-	-	41,350	41,350

**CITY OF DILLINGHAM  
FY 2027 Revenues**

		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
Subtotal		226,114	52,540	102,667	132,684	96,000	52,823	34,420	137,350	137,350
<b>Total Transfers</b>		<b>66,643</b>	<b>1,325,860</b>	<b>1,709,437</b>	<b>1,635,363</b>	<b>1,596,413</b>	<b>600,574</b>	<b>987,082</b>	<b>2,348,792</b>	<b>2,348,792</b>

GRANTS										
ANTHC - SEWER	3009 4610 30 62 0000 0	-	(24,208)	-	(8,069)	-	-	-	-	-
GRANT REVENUE - FEDERAL	3009 4610 30 62 4511 0	24,435	152,721	-	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		1,250,875	1,028,789	305,315	861,660	1,776,543	1,752,195	24,349	-	-
Grant Revenue SOA Grant Health Sanitation	4095 4620 30 31 0000 0	-	-	31,542	10,514	60,000	36,217	23,783	-	-
Landfill grant cleanup	4410 4600 00 00 0000 0	-	(172,044)	-	(86,022)	-	-	-	-	-
Snagpoint Erosion	4430 4620 30 62 2116 0	-	-	-	-	3,209,387	-	-	2,200,000	2,200,000
ADOH Grant	4702 4620 30 81 0000 0	-	-	-	-	141,000	-	141,000	-	-
DESIGNATED LEGISLATIVE - FLOATS	4713 4620 70 71 2116 0	-	-	-	-	-	-	-	4,560,000	4,560,000
DESIGNATED LEGISLATIVE - FIREHALL	4713 4620 20 27 3027 0	-	-	-	-	-	-	-	600,000	600,000
MARAD Harbor Floats	xxxx 4620 70 71 2113 0	-	-	-	-	-	-	-	5,000,000	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	-	-	-	-	-	-	-	3,010,000	3,010,000
Pollock Land Purchase	5900 4600 70 70 0000 0	3,284	-	-	1,095	-	-	-	-	-
CURYUNG - ICE MACHINE REIMB	5901 4630 70 72 0000 0	2,475	1,730	(1,324)	961	20,833	-	20,833	6,000	6,000
BBEDC - INTERN	5914 4630 00 00 0000 0	31,122	26,120	35,713	30,985	72,923	15,412	57,511	98,400	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	1,808,198	268,241	15,474,400	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	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	1,270,000

CAPITOL PROJECTS										
Insurance Proceeds landfill equipment	7120 4930 30 81 3121 0	13,943	15,000	-	-	-	-	-	-	-
INVESTMENT INCOME	7140 4700 00 00 0000 0	1,426	1,426	-	22,888	-	-	-	-	-
INSURANCE PROCEEDS FIRE HALL	7140 4960 20 27 30 26 0	-	57,015	-	19,005	-	-	-	-	-
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	-	-	-	-	-

**CITY OF DILLINGHAM  
FY 2027 Revenues**

		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
Total Grants , Loans & Projects		1,700,625	1,332,580	431,331	1,014,866	5,896,499	1,901,917	790,336	16,744,400	16,744,400
<b>Total</b>		<b>15,598,965</b>	<b>16,240,767</b>	<b>15,694,445</b>	<b>15,835,199</b>	<b>21,755,573</b>	<b>13,677,378</b>	<b>4,947,666</b>	<b>33,322,323</b>	<b>33,322,323</b>

(4,144,323)      Impact to Fund Balance      (2,472,827)      (2,478,827)

Difference from prior Budget      1,671,496.25      1,665,496.25  
-0.403321906      -0.401874142

**CITY OF DILLINGHAM  
FY 2027 Appropriations**

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>3 yr Average</b>	<b>FY26 Budget</b>	<b>FY26 Actual as of 03/31/2026</b>	<b>FY26 Variance</b>	<b>FY27 Manager Recommend</b>	<b>FY27 F&amp;B Recommend</b>
<b>GENERAL FUND APPROPRIATIONS</b>									
1000 xxxx 10 11 Council	92,853	83,149	88,099	88,034	121,550	60,090	61,460	33,600	35,600
1000 xxxx 10 12 Clerk	179,843	176,257	328,795	228,299	318,600	214,152	104,448	312,600	312,600
1000 xxxx 10 13 Administration	517,542	374,111	431,041	440,898	472,550	359,462	113,088	593,430	593,430
1000 xxxx 10 14 Finance	879,734	1,240,220	1,487,200	1,202,385	1,547,940	1,107,573	440,367	1,421,960	1,423,960
1000 xxxx 10 15 Legal	90,237	127,516	234,313	150,688	100,000	85,639	14,361	125,000	125,000
1000 xxxx 10 16 Insurance	262,315	343,314	383,674	329,768	375,000	238,164	136,836	375,000	375,000
1000 xxxx 10 18 Planning	175,753	292,601	274,122	247,492	297,000	372,328	(75,328)	269,250	271,250
1000 xxxx 10 19 Foreclosure	5,113	53	14,089	6,418	20,000	6,435	13,565	33,000	33,000
1000 xxxx 10 29 IT	297,220	258,736	389,995	301,967	372,500	139,768	225,467	366,500	366,500
1000 xxxx 20 20 PS Administration	178,827	214,769	377,742	257,113	448,850	298,284	150,566	423,800	423,800
1000 xxxx 20 21 PS Dispatch	404,725	625,295	812,737	614,252	842,850	618,763	224,087	708,600	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	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	774,100
1000 xxxx 20 25 PS DMV	43,009	85,347	68,216	65,524	92,150	67,839	24,311	92,750	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	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	520,300
1000 xxxx 20 28 PS K-9	-	-	5,087	1,696	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
1000 xxxx 30 30 PW Administration	122,611	234,609	420,269	259,163	473,700	317,381	156,319	475,100	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	860,100
1000 xxxx 30 32 PW Shop	467,988	589,820	415,273	491,027	608,300	219,761	388,539	514,100	514,100
1000 xxxx 30 33 PW Streets	228,515	548,310	514,785	430,536	626,100	259,301	366,799	465,600	465,600
1000 xxxx 40 41 Library	170,656	177,795	253,621	200,691	186,775	130,013	56,762	199,225	199,225
1000 xxxx 45 46 Grandma's House	-	50,325	46,914	32,413	90,900	36,945	53,955	99,400	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	1,702,000
Transfer Subsidy	1,434,212	957,429	1,839,591	1,410,411	1,787,616	1,062,226	725,390	1,966,952	1,966,952
Subtotal	8,963,912	10,885,195	13,803,049	11,204,036	14,557,776	10,105,317	4,440,899	13,871,367	13,877,367
2100 xxxx 30 61 PW Water	209,511	237,146	238,937	228,531	483,400	215,923	267,477	459,250	459,250
2100 xxxx 30 62 PW Wastewater	238,113	279,326	337,943	285,127	484,400	259,617	224,783	444,700	444,700
2200 xxxx 30 81 PW Landfill	454,587	684,907	905,209	681,568	936,400	540,839	395,561	806,300	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	747,750
2400 xxxx 70 71 Port Harbor	386,978	431,857	309,219	376,018	481,130	251,043	230,087	370,040	370,040
2400 xxxx 70 72 Port Harbor Ice Machine	813	3,298	(335)	1,259	200	219	(19)	1,000	1,000
2400 xxxx 70 73 Port Harbor Bathhouse	20,186	12,395	16,485	16,356	17,000	9,839	7,161	18,450	18,450
2500 xxxx 20 20 Asset Forfeiture	-	-	-	-	500	-	500	15,000	15,000
2550 xxxx 20 21 E911	-	-	-	-	67,000	42,248	24,752	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
xxxx xxxx 40 41 Library Grants	86,592	113,488	43,832	81,304	38,578	29,359	9,219	44,638	44,638
4095 xxxx 30 31 ADOH Sanitation	-	-	31,542	10,514	60,000	-	60,000	-	-

**CITY OF DILLINGHAM  
FY 2027 Appropriations**

	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>3 yr Average</b>	<b>FY26 Budget</b>	<b>FY26 Actual as of 03/31/2026</b>	<b>FY26 Variance</b>	<b>FY27 Manager Recommend</b>	<b>FY27 F&amp;B Recommend</b>
4702 xxxx 30 31 0000 0 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 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 Pollock Grant	3,284	-	-	1,095	-	-	-	-	-
5901 xxxx 70 72 Curyung Ice Machine	2,475	1,730	(1,324)	961	20,833	-	20,833	6,000	6,000
4430 xxxx 30 62 2116 Snagpoint Erosion	-	-	-	-	3,209,387	-	-	2,200,000	2,200,000
4713 State Harbor Grant	-	-	-	-	-	-	-	4,560,000	4,560,000
4713 FIREHALL	-	-	-	-	-	-	-	600,000	600,000
XXXX MARAD - Harbor Floats	-	-	-	-	-	-	-	5,000,000	5,000,000
3530 EPA GRANT LANDFILL	-	-	-	-	-	-	-	3,010,000	3,010,000
4450 PFAS LOAN	-	-	-	-	-	-	-	1,270,000	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	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	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	5,402,491	6,591,091	5,686,772	5,848,215	11,342,120	3,172,824	4,959,909	21,923,783	21,923,783
<b>Total General Fund</b>	<b>14,366,403</b>	<b>17,476,286</b>	<b>19,489,821</b>	<b>17,052,251</b>	<b>25,899,896</b>	<b>13,278,141</b>	<b>9,400,808</b>	<b>35,795,150</b>	<b>35,801,150</b>

(6,000)

City of Dillingham

# Budget Narrative

FY 2027 Proposal

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## Revenue

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<b>6% Sales Tax</b>	<b>4010</b>	<b>\$2,900,000</b>
<ul style="list-style-type: none"> <li>Revenue for 6% Sales Tax</li> </ul>		
<b>6% Sales Tax – Remote Sales</b>	<b>4010</b>	<b>\$750,000</b>
<ul style="list-style-type: none"> <li>Revenue for 6% Sales Tax collected by AML - recognized by project 1040</li> </ul>		
<b>Penalty/Interest (Sales Tax)</b>	<b>4011</b>	<b>\$17,000</b>
<ul style="list-style-type: none"> <li>Charged to sales tax reports submitted after the allowed period of time</li> <li>10% Penalty</li> <li>6% per annum interest</li> </ul>		
<b>10% Alcohol Sales Tax</b>	<b>4020</b>	<b>\$270,000</b>
<ul style="list-style-type: none"> <li>Revenue for 10% Alcohol Sales Tax</li> </ul>		
<b>10% Transient Lodging</b>	<b>4030</b>	<b>\$145,000</b>
<ul style="list-style-type: none"> <li>Revenue for 10% Transient Lodging Sales Tax (Lodging less than 6 months)</li> </ul>		
<b>Real Property Tax</b>	<b>4040</b>	<b>\$2,647,060</b>
<ul style="list-style-type: none"> <li>Revenue from Real Property tax</li> </ul>		
<b>Personal Property Tax</b>	<b>4050</b>	<b>\$783,180</b>
<ul style="list-style-type: none"> <li>Revenue from Personal Property tax</li> </ul>		
<b>Penalty and Interest (Property tax)</b>	<b>4051</b>	<b>\$130,000</b>
<ul style="list-style-type: none"> <li>Penalty on real and personal property tax if 1<sup>st</sup> half not received by 11/01 of the year or 2<sup>nd</sup> half not received by 12/01 of the year.</li> <li>10% penalty assessed only once</li> <li>6% per annum assessed starting by January.</li> </ul>		
<b>6% Gaming Sales Tax</b>	<b>4060</b>	<b>\$24,000</b>
<ul style="list-style-type: none"> <li>Sales tax assessed on Pull Tabs Gaming</li> </ul>		
<b>Tobacco Tax</b>	<b>4070</b>	<b>\$250,000</b>
<ul style="list-style-type: none"> <li>Excise tax charged on tobacco products</li> </ul>		
<b>Marijuana Tax</b>	<b>4075</b>	<b>\$90,000</b>
<ul style="list-style-type: none"> <li>Excise tax charged on Marijuana products</li> </ul>		
<b>Business License</b>	<b>4110</b>	<b>\$17,000</b>
<ul style="list-style-type: none"> <li>\$50 fee for a business to conduct business in Dillingham</li> </ul>		
<b>Rental Income – Real Property</b>	<b>4210</b>	<b>\$35,000</b>
<ul style="list-style-type: none"> <li>Rental of Potato House building to GCI</li> <li>LEO Rental</li> <li>Rental of Land to AT&amp;T</li> </ul>		

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<b>Community Sharing</b>	<b>4410</b>	<b>\$75,000</b>
SOA Revenue (award increased from \$75,396)		
<b>Raw Fish Tax</b>	<b>4420</b>	<b>\$150,000</b>
<ul style="list-style-type: none"> <li>SOA Raw Fish Tax distributed on communities</li> </ul>		
<b>Shared Fisheries Business</b>	<b>4425</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>SOA Shared Fisheries Business tax</li> </ul>		
<b>Fish Tax</b>	<b>4427</b>	<b>\$700,000</b>
<ul style="list-style-type: none"> <li>Fish Tax – Dillingham</li> </ul>		
<b>Telephone/COOP Tax</b>	<b>4430</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>SOA Telephone and Electric COOP revenue</li> </ul>		
<b>Motor Vehicle Tax</b>	<b>4440</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>SOA DMV tax collected for Dillingham vehicles</li> </ul>		
<b>Payment in Lieu of Tax</b>	<b>4450</b>	<b>\$540,000</b>
<ul style="list-style-type: none"> <li>PILT</li> <li>SOA revenue if lieu of taxes</li> </ul>		
<b>Jail Contract</b>	<b>4650</b>	<b>\$584,700</b>
<ul style="list-style-type: none"> <li>See PS Corrections for details</li> </ul>		
<b>Ambulance Fees</b>	<b>4730</b>	<b>\$60,000</b>
<ul style="list-style-type: none"> <li>See Fire Department for details</li> </ul>		
<b>Administrative Overhead</b>	<b>4970</b>	<b>\$323,310</b>
<ul style="list-style-type: none"> <li>Revenue collected from enterprise funds to equal 10% of all expenses (Minus PERS on Behalf)</li> <li>Snagpoint Erosion Overhead 10% of project expenses * 77.57% (reminder offset by staff wages) \$170,700</li> </ul>		
<b>PERS on Behalf</b>	<b>4980</b>	<b>\$321,000</b>
<ul style="list-style-type: none"> <li>SOA support of the City's PERS obligation beyond the first 22%</li> </ul>		
<b>PERS Forfeiture Funds</b>	<b>4981</b>	<b>\$40,000</b>
<ul style="list-style-type: none"> <li>SOA PERS funds returned to the City of Dillingham</li> </ul>		
<b>SubTotal GF Targeted Areas</b>		<b>\$10,967,250</b>
<b>Other Revenue in subtotal</b>		<b>\$295,800</b>
<ul style="list-style-type: none"> <li>All other revenue.</li> </ul>		
<b>Total General Fund Revenue Budget</b>		<b>\$11,263,050</b>

**Remarks**

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

## Council

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<b>Lobbying</b>	<b>7025</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>• Staff or Council supported lobbying</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>• Council and Committee/Board/Commission vacancies; Notice of Public Hearings on Proposed Ordinances.</li> <li>• KDLG</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$5,300</b>
<ul style="list-style-type: none"> <li>• Alaska Municipal League \$2,764.22</li> <li>• SWAMC \$1,570 (based on population of 2,059 @.65/person=\$1,338.35).</li> <li>• AML Conference of Mayors \$100.</li> <li>• ZOOM Meeting \$660 (\$55 per month)</li> <li>• ACoM annual fee (\$50.00)</li> <li>• Other (\$200.00)</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$14,000</b>
<ul style="list-style-type: none"> <li>• Juneau Lobbying Trip (1)</li> <li>• Alaska Municipal League (2)</li> <li>• Southwest Alaska Municipal Conference (1 sitting on the board)</li> <li>• Scholarships will be applied for when possible</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>• Southwest Alaska Municipal Conference (1).</li> <li>• Alaska Municipal League (2).</li> <li>• Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Contributions</b>	<b>7190</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>• Beaver Round-Up Festival.</li> <li>• Flowers for funeral services, births.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>• Typical Office Supplies.</li> </ul>		
<b>Food Items</b>	<b>7320</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>• Food/snacks provided for meetings.</li> </ul>		
<b>Minor Tools and Equipment</b>	<b>7610</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Minor tools &amp; equipment for council chambers.</li> <li>• FY28 – Sound system upgrades (Estimate \$15,000)</li> </ul>		
<b>Member Recognition</b>	<b>8330</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Employee recognition offered by Council.</li> </ul>		

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<b>In-Kind Expense</b>	<b>9015</b>	<b>\$500</b>
<ul style="list-style-type: none"><li>• City Services offered by Council to the public.</li></ul>		
<b>Total Council Budget</b>		<b>\$35,600</b>

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

## Clerk

**1000 XXXX 10 12 0000 0**

<b>Salaries</b>	<b>6000</b>	<b>\$154,100</b>
<ul style="list-style-type: none"> <li>• City Clerk 1 FTE. Level XI</li> <li>• Records Manager .75 FTE. Level VI A (ends 09/30/26)</li> <li>• Deputy Clerk/Admin Assistant .5 Level VII A (starts 10/01/2026 &amp; Shared with Planning)</li> </ul>		
<b>Overtime</b>	<b>6100</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• None</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$115,500</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS On Behalf</b>	<b>6230</b>	<b>\$12,000</b>
<ul style="list-style-type: none"> <li>• 7.48% for all employees provided by the State.</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$7,800</b>
<ul style="list-style-type: none"> <li>• Laserfisher annual fee for records management \$3,756.70</li> <li>• 20 service hours prepaid \$3,990</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$1,400</b>
<ul style="list-style-type: none"> <li>• International Institute of Municipal Clerks \$185</li> <li>• Alaska Association of Municipal Clerks \$50.</li> <li>• National Association of Parliamentarians \$70</li> <li>• APRA Bond for clerk \$489.47</li> <li>• Online tools for recording data &amp; creating public notices \$550</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$4,300</b>
<ul style="list-style-type: none"> <li>• June NCI classes in Tacoma, IIMC Conference May 9-12, 2027 Airfare - \$820, Per Diem - \$250.</li> <li>• AAMC conference November, Anchorage, Airfare - \$500, Per Diem – GSA rate, Hotel - \$600.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>• June NCI classes in Tacoma \$1,150 (includes room).IIMC Conference May 9-12, 2027</li> <li>• AAMC conference fee \$500 (Academy and Conference).</li> <li>• Clerk needs 60 hours of continuing education in the first two years.</li> </ul>		

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<b>Elections</b>	<b>7170</b>	<b>\$7,500</b>
<ul style="list-style-type: none"> <li>• October Regular City Election cost includes advertising, ballots, programming the election machine cards, election workers (\$210.00 per worker).</li> <li>• Cleaning sheets for voting machine</li> <li>• Additional cost for ADA compliant device annually \$355</li> <li>• An additional election will double the expenses.</li> </ul>		
<b>Codification</b>	<b>7175</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>• Submit adopted ordinances to Code Publishing Co. to update Dillingham Municipal Code online and provide a pdf version.</li> <li>• Web hosting annual fee of \$350</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Includes printer cartridges, hard paper</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>• Office equipment.</li> </ul>		
<b>Total Clerk Budget</b>		<b>\$312,600</b>

<p><b>Remarks:</b></p> <ul style="list-style-type: none"> <li>•</li> </ul>
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# Administration

1000 XXXX 10 13 0000 0

<b>Salaries</b>	<b>6000</b>	<b>\$315,100</b>
<ul style="list-style-type: none"> <li>• City Manager (contract)</li> <li>• Deputy Manager (Level XI) (start 10/1/2026)</li> <li>• Administrative Services Assistant (Level VIIA)</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Overtime for Administrative Services Assistant (0 hours)</li> </ul>		
<b>Contra Wages</b>	<b>6099</b>	<b>-\$19,720</b>
<ul style="list-style-type: none"> <li>• Wages and Benefits allowable to Snagpoint Erosion grant.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$220,600</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$24,700</b>
<ul style="list-style-type: none"> <li>• 7.48% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Prior Employee</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Background checks</li> </ul>		
<b>Recruiting Travel</b>	<b>6620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• None</li> </ul>		
<b>Contractual Professional</b>	<b>7060</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Strategic Planning and Executive training.</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Special Advertising as needed required.</li> <li>• Recruiting advertisement</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Subscription to Alaska Municipal Managers Association.</li> <li>• Bond with APRA with budget revision (\$735).</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• City Manager Travel. <ul style="list-style-type: none"> <li>○ Attendance during the SWAMC Conference</li> <li>○ Alaska Municipal League Annual Conference</li> <li>○ HR Travel</li> </ul> </li> <li>• Scholarships through BBEDC will be applied for</li> </ul>		

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<b>Training</b>	<b>7155</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>• AML conference fee - \$500.</li> <li>• SWAMC conference fee - \$500</li> <li>• Professional development</li> <li>• HR development</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>• Office Supplies for Admin.</li> <li>• Non-departmental supplies.</li> </ul>		
<b>Food Supplies</b>	<b>7320</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Food for staff meetings</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>• Tools &amp; equipment less than \$5,000</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• First aid supplies and equipment</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$5,750</b>
<ul style="list-style-type: none"> <li>• Copier Maintenance</li> </ul>		
<b>Member Recognition</b>	<b>8330</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>• Employee events &amp; recognition</li> </ul>		
<b>In-Kind Expense</b>	<b>9015</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• Trash Clean Up landfill fees \$1,200</li> <li>• Animal Control Donation \$200</li> </ul>		
<b>Total Admin Budget</b>		<b>\$593,430</b>

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

## Finance

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<b>REVENUE</b>		
<b>Rent</b>	<b>4212</b>	<b>\$3,600</b>
<ul style="list-style-type: none"> <li>Rent, Electricity and Heating Fuel for employee housing \$300 per renter</li> </ul>		
<b>Total Revenue</b>		<b>\$3,600</b>
<b>Expenses</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$658,600</b>
<ul style="list-style-type: none"> <li>Finance Director (Level XI)</li> <li>Assistant Finance Director (Level X A) 1 FTE</li> <li>Accounting Tech III (Level VIII) 3 FTE</li> <li>Accounting Tech II (Level VI) 2 FTE</li> <li>Accounting Tech I (Level V) 1 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$2,600</b>
<ul style="list-style-type: none"> <li>50 hours for non-exempt employee</li> </ul>		
<b>Contra Wages</b>	<b>6099</b>	<b>-\$4,930</b>
<ul style="list-style-type: none"> <li>Wages and Benefits allowable to Snagpoint Erosion grant.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$444,400</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$50,500</b>
<ul style="list-style-type: none"> <li>7.48% for all employees provided by the State.</li> </ul>		
<b>Unemployment</b>	<b>6240</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Unemployment for prior employees</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$40</b>
<ul style="list-style-type: none"> <li>Background checks for new employee \$20 each</li> </ul>		
<b>Annual Payroll Fees</b>	<b>6560</b>	<b>\$5,200</b>
<ul style="list-style-type: none"> <li>HRA Participant Fee (estimated \$34/month x 12 months = \$4,080).</li> <li>HRA Annual Fee (\$910)</li> <li>FICA Administration Fee (\$200).</li> </ul>		
<b>Audit</b>	<b>7010</b>	<b>\$75,000</b>
<ul style="list-style-type: none"> <li>City annual financial audit. Current engagement is with Altman, Rogers and Co, APC – Will finalize FY23 in July and Complete FY24</li> </ul>		

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<b>Appraisals</b>	<b>7030</b>	<b>\$38,000</b>
<ul style="list-style-type: none"> <li>City contract for Assessor for property taxes -30% start, 20% ½ complete, 40% provides roll to clerk, 10% Final roll &amp; appeals. Current engagement is with Appraisal Co of Alaska.</li> </ul>		
<b>Contractual</b>	<b>7060</b>	<b>\$96,000</b>
<ul style="list-style-type: none"> <li>Remote Online Sales Tax with AML \$80,000 (project #1040)</li> <li>Three+One (Cash Vest) (\$15,000)</li> <li>Financial Consultant - \$1,000</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Newspaper advertisements reminding public that: taxes are due, business licenses and property tax returns, the mill rate has been established.</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$950</b>
<ul style="list-style-type: none"> <li>Alaska Government Finance Officers Association Annual fee (\$95).</li> <li>Bond for Notary (2 X \$75)</li> <li>Need to add at budget revision time (Finance Dir. bond with APRA \$680.56)</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$4,800</b>
<ul style="list-style-type: none"> <li>Fall Alaska Government Finance Officers Association Conference (AGFOA)</li> <li>Finance Director for Dillingham/Anchorage rotational travel.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>Alaska Government Finance Officers Association conference fee - \$300.</li> <li>Payroll Training - \$200</li> <li>AccuFund Training on site - \$5,500</li> <li>AFD Training - \$1,000</li> </ul>		
<b>Bank Charges</b>	<b>7180</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Charges for various services provided by the bank.</li> <li>Amount is estimated based upon past fiscal year charges.</li> </ul>		
<b>Fraud Finance</b>	<b>7186</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Record of when fraud activity has been discovered.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>This is for the toner cartridges for the Finance Department printers, and check stock and window envelopes for mailing invoices, statements, and checks.</li> <li>General office supplies.</li> </ul>		

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<b>Postage Freight</b>	<b>7315</b>	<b>\$13,000</b>
<ul style="list-style-type: none"> <li>• Postage Meter for all mail from City Hall, Library media mail, and occasional returns</li> </ul>		
<b>Minor Tools and Equipment</b>	<b>7610</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>• New Chairs – \$500 (2 @ \$250)</li> <li>• Replacement stamps - \$150</li> <li>• Dymo Label writer – 1 at \$240 each</li> <li>• Other items - \$450</li> <li>• Purchase of breakroom furniture - \$2,000</li> </ul>		
<b>Building Rent</b>	<b>7705</b>	<b>\$10,800</b>
<ul style="list-style-type: none"> <li>• Employee housing – female rotational housing \$1,800 per month shared 50/50 with Public Safety.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• Electricity at employee housing – shared 50/50 with Public Safety</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>• Heating Fuel at employee housing – shared 50/50 with Public Safety</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>• Copier Maintenance contract</li> </ul>		
<b>Total Finance Department Budget</b>		<b>\$1,423,960</b>

**Remarks:**

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# Legal

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<b>Legal</b>	<b>7020</b>	<b>\$125,000</b>
<ul style="list-style-type: none"> <li>• General Legal Support.</li> <li>• Current legal firm is with Munson, Cacciola &amp; Severen LLP \$100,000</li> <li>• Special Cases in addition to basic legal fees \$25,000</li> </ul>		
<b>Total Legal Budget</b>		<b>\$125,000</b>

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

## Insurance

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<b>Overview</b>		
<ul style="list-style-type: none"> <li>• Our insurance carrier will be Alaska Public Risk Alliance (APRA) which is a blend of our previous insurer Alaska Public Entity Insurance (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.</li> <li>• The categories below do not represent the total billed by APRA. There are other insurance costs such as workers' compensation, Police Professional Liability and Wharfingers that are directly coded to the departmental budgets.</li> <li>• The insurance broker used is HUB International Northwest LLC</li> </ul>		
<b>General Liability</b>	<b>7110</b>	<b>\$130,000</b>
<ul style="list-style-type: none"> <li>• Anticipated insurance coverage</li> </ul>		
<b>Property</b>	<b>7112</b>	<b>\$200,000</b>
<ul style="list-style-type: none"> <li>• Anticipated insurance coverage</li> </ul>		
<b>Automobile</b>	<b>7114</b>	<b>\$40,000</b>
<b>Claims Deductibles</b>	<b>7120</b>	<b>\$5,000</b>
<b>Total Insurance Budget</b>		<b>\$375,000</b>

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

# Planning

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<b>REVENUE</b>		
<b>Land Use Permits</b>	<b>4140</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Fees for processing Land User Permits – need to evaluate</li> </ul>		
<b>Grant Revenue</b>	<b>4600</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Will apply for BBNC, BBNA or BBEDC for travel &amp; training reimbursement</li> </ul>		
<b>Document Copies</b>	<b>4705</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Copies of maps and documents from planner</li> <li>New copier has been ordered and expected to arrive FY25</li> </ul>		
<b>Platting and Mapping</b>	<b>4740</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Fees for platting and mapping</li> </ul>		
<b>Total Revenue</b>		<b>\$4,500</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$159,500</b>
<ul style="list-style-type: none"> <li>Planner (Level XI) 1 FTE</li> <li>Deputy Clerk/Admin Assistant .5 Level VII A (starts 10/01/2026 &amp; Shared with Clerk)</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None</li> </ul>		
<b>Contra Wages</b>	<b>6099</b>	<b>-\$24,650</b>
<ul style="list-style-type: none"> <li>Wages and Benefits allowable to Snagpoint Erosion grant.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$84,200</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$12,500</b>
<ul style="list-style-type: none"> <li>7.48% for all employees provided by the State.</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$36,200</b>
<ul style="list-style-type: none"> <li>\$1,200 ArcGIS (ESRI) – Annual.</li> <li>\$15,000 Alaska Map Company – Annual.</li> <li>\$5,000 Coastal Erosion Annual Survey – annual.</li> <li>\$5,000 as needed for project and land use surveys.</li> <li>\$10,000 re-platting of parcels &amp; and subdivision developments</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Advertising needed for projects.</li> </ul>		

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<b>Memberships</b>	<b>7135</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• None at the time</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Project based travel if needed</li> <li>• Scholarships will be applied for and will likely defray from travel costs.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Project based training if needed</li> </ul>		
<b>Recording Fees</b>	<b>7195</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• This expense is for documents that the City needs to record, including agreements, easements, street name changes, plats, etc.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Typical Office Supplies.</li> </ul>		
<b>Total Planning Department</b>		<b>\$271,250</b>

**Remarks:**

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## Foreclosure Costs

**1000 XXXX 10 19 0000 0**

<b>REVENUE</b>		
Foreclosed Property Sales	<b>4049</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Revenue generated from the sale of foreclosed properties will pay the unpaid taxes first then offset attorney fees, advertisement and any other fees incurred. Action 3DI-24-00061 CI filed 07/10/2024 &amp; Action 3DI-25-00062 CI filed 07/24/2026. A new list for 2025 taxes has been started.</li> </ul>		
<b>Total Revenue</b>		<b>\$30,000</b>
<b>EXPENSES</b>		
<b>Legal</b>	<b>7020</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>The majority of foreclosure costs are charged back to the taxpayer, but there are always some costs that cannot be charged back. This category is for those costs.</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>A single advertisement can cost \$300 per printing.</li> <li>Ordinances will need advertisement</li> <li>Advertisement of property sales.</li> </ul>		
<b>Foreclosure</b>	<b>7199</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>This is for various costs related to foreclosures, such as advertising, insurance, and other miscellaneous costs that arise that cannot be charged back to the taxpayer. No change from previous year.</li> </ul>		
<b>Total Foreclosure Expenses</b>		<b>\$33,000</b>

**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.

## IT

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

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

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

## Public Safety Administration

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<b>REVENUE</b>		
<b>Rent</b>	<b>4212</b>	<b>\$28,800</b>
<ul style="list-style-type: none"> <li>Rents collected from all public safety rotational employees based on 8 employees at \$300 per each.</li> </ul>		
<b>Court Deposits</b>	<b>4723</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Fines paid to the court from citations issued by police paid by SOA</li> </ul>		
<b>Total PS Administration Revenue</b>		<b>\$32,800</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$138,900</b>
<ul style="list-style-type: none"> <li>75% Police Chief salary - (25% charged to Corrections).</li> <li>50% DMV/Admin position (Level VIIB) (50% DMV)</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>5.5 hours DMV/Admin position (Level VIIB)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$102,900</b>
<ul style="list-style-type: none"> <li>75% of Fringe Benefits for Chief of Police.</li> <li>50% DMV/Admin position (Level VIIB) (50% DMV)</li> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$10,900</b>
<ul style="list-style-type: none"> <li>7.48% for all employees provided by the State.</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Audit of the evidence room \$10,000 per year</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>50% General Liability insurance premium - (50% to Corrections).</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>For membership in professional organizations and APSC certifications, IACP membership notary certifications, etc.</li> <li>Northwest Alliance Accreditation FY27 \$1,131.00</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>6,000</b>
<ul style="list-style-type: none"> <li>Chief Hybrid Schedule travel once per month 12*\$500=\$6,000</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>On hold for FY28</li> </ul>		

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<b>Court Processing</b>	<b>7198</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Used to reimburse court for processing/collecting citations. Also, to pay APSC for training surcharge on citations.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$900</b>
<ul style="list-style-type: none"> <li>Typical office supplies, toner cartridges, computer supplies</li> <li>Used for all DDPS divisions</li> </ul>		
<b>Postage</b>	<b>7315</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Postage and freight all DDPS divisions.</li> </ul>		
<b>Household Supplies</b>	<b>7325</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Supplies for the apartment.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Replacement of uniforms and other police gear.</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Equipment for office use</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Equipment for public safety building</li> </ul>		
<b>Rent</b>	<b>7705</b>	<b>\$32,400</b>
<ul style="list-style-type: none"> <li>Employee housing for rotational officers (moved from Patrol budget)</li> <li>Employee housing for female rotational (50/50 with Finance)</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$22,800</b>
<ul style="list-style-type: none"> <li>50% of electric cost for the entire department (to be split with corrections).</li> <li>Employee housing electricity</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$44,000</b>
<ul style="list-style-type: none"> <li>50% of heating fuel for entire building (to be split with corrections).</li> <li>Employee housing heating fuel</li> </ul>		
<b>Water &amp; Sewer</b>	<b>7740</b>	<b>\$4,700</b>
<ul style="list-style-type: none"> <li>50% of water/sewer expense (to be split with corrections).</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$3,400</b>
<ul style="list-style-type: none"> <li>50% of DDPS refuse costs (to be split with corrections). \$64 per week</li> </ul>		

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<b>Computer Software</b>	<b>7920</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>Civic Eye (records management software) if not purchased in require start up FY27 \$5,974, FY28 \$6,153.22, FY29 \$6,337.82, FY30 \$6,527.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$5,700</b>
<ul style="list-style-type: none"> <li>Cannon Contract Public Safety</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$1,600</b>
<ul style="list-style-type: none"> <li>Inspections for sprinkler system in building</li> </ul>		
<b>Total PS Admin Expenses</b>		<b>423,800</b>

<b>Remarks:</b>
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## Public Safety Dispatch

1000 XXXX 20 21 0000 0

<b>REVENUE</b>		
<b>Reports to Public</b>	<b>4722</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>\$20 paid per police report</li> </ul>		
<b>E911% from Revenue</b>	<b>4991</b>	<b>\$67,000</b>
<ul style="list-style-type: none"> <li>10% of dispatch expenses allowed from E911 Fund per Alaska Statute 29.35.131.911</li> </ul>		
<b>Total Dispatch Revenue</b>		<b>\$67,500</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$377,000</b>
<ul style="list-style-type: none"> <li>Dispatch supervisor (Level VIII C) (1 FTE)</li> <li>Dispatchers (Level VII B) (4.25 FTE) [Goal of 5 FT dispatchers as budgets allow &amp; .25 FTE on-call]</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$36,400</b>
<ul style="list-style-type: none"> <li>Overtime expenses needed for 24/7 coverage for holidays, vacations, sick days, and potential vacant positions. (700 hours for year)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$258,000</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$30,900</b>
<ul style="list-style-type: none"> <li>7.48% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Unemployment for prior employees</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Most training is now web/zoom based</li> <li>Training for Dispatch supervisor</li> <li>Hold for FY28</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Most training is now web/zoom based</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Dispatch office supplies</li> </ul>		

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<b>Uniforms</b>	<b>7340</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Uniform shirts dispatchers – replacement and new hires</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Furniture &amp; office equipment</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Equipment being evaluated</li> </ul>		
<b>Satellite Phone</b>	<b>7711</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Reinstating satellite phone due to our remote needs</li> </ul>		
<b>Total Dispatch Expenses</b>		<b>\$708,600</b>

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

## Public Safety Patrol

1000 XXXX 20 22 0000 0

<b>REVENUE</b>		
<b>Apartment Rent</b>	<b>4212</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Receipt of rent from rotational officers moved to PS Admin</li> </ul>		
<b>Grant</b>	<b>4620</b>	<b>\$13,000</b>
<ul style="list-style-type: none"> <li>• Reimbursement for employee going to basic academy.</li> </ul>		
<b>Contract Revenues</b>	<b>4650</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>• Contract with DOT to provide TSA support.</li> </ul>		
<b>Fines &amp; Fees</b>	<b>4765</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Citations</li> <li>• Impound fees</li> </ul>		
<b>Total Patrol Revenue</b>		<b>\$35,000</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$638,200</b>
<ul style="list-style-type: none"> <li>• Patrol Sergeant – (Level X B) 1 FTE</li> <li>• Patrol Officers - (Level VIII B) 6 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$80,600</b>
<ul style="list-style-type: none"> <li>• Overtime for all 7 officers. Overtime used to cover 24/7 for holidays, sick time, vacations, staffing vacancies, court, and police emergencies. (1,240 hours of OT)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$513,000</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$56,300</b>
<ul style="list-style-type: none"> <li>• 7.48% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$11,000</b>
<ul style="list-style-type: none"> <li>• Medical/psychological screening for new officers. Will include polygraphs and psychological evaluations.</li> </ul>		
<b>Recruiting – Bonus</b>	<b>6621</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Not Applicable</li> </ul>		

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<b>Contractual/Professional</b>	<b>7060</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Towing expenses and other minor contract expenses.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$45,000</b>
<ul style="list-style-type: none"> <li>Airfare/travel costs for officers to Sitka academy (and re-cert) -\$1,000 x 3</li> <li>Airfare costs for rotational officers (Estimated \$500 per flight - \$35,280)</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>Cost of basic academy \$15,000 (x1)</li> <li>Cost of re-cert academy \$3,000 (x3).</li> <li>Bring someone to Dillingham to conduct on-site training. (not in current budget)</li> <li>APSC may reimburse costs depending upon funding available - not guaranteed or even likely. (see grant revenue)</li> <li>Firearms instructor (\$2,700 includes lodging and food in Sitka in the fall)</li> <li>Data Master instructor training (no fee for training)</li> <li>BBEDC funds may be used – but are not guaranteed.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Patrol office supplies</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$750</b>
<ul style="list-style-type: none"> <li>Patrol supplies (items that are a one time use, example PBT mouth piece for data master)</li> </ul>		
<b>Food Items</b>	<b>7320</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at this time</li> </ul>		
<b>Promotional Supplies</b>	<b>7335</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>For toy badges, candy for Halloween and parades, and other giveaways to children and community.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Replacement uniforms/leather gear for all officers.</li> </ul>		
<b>Books</b>	<b>7510</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Statute books.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$14,000</b>
<ul style="list-style-type: none"> <li>Evidence and investigative supplies, PBTs and ammunition</li> <li>Axon Body Cam and Taser agreement \$12,500 (per year for 5 years)</li> <li>Essentially any tools or equipment needed to operate (7,500 for camera's only)</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Safety equipment for patrol officer</li> </ul>		

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<b>Major Equipment</b>	<b>7620</b>	<b>\$0.00</b>
<ul style="list-style-type: none"> <li>• See equipment replacement</li> </ul>		
<b>Vehicle Lease</b>	<b>7630</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• None</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• Radar/Lidar certifications, PBT calibrations, weapons repair and maintenance supplies, fire extinguishers, etc.</li> </ul>		
<b>Total Patrol Expenses</b>		<b>\$1,399,600</b>

**Remarks:**

- None at this time.

## Public Safety Corrections

1000 XXXX 20 24 0000 0

<b>REVENUE</b>		
<b>Contract Revenue</b>	<b>4650</b>	<b>\$584,700</b>
<ul style="list-style-type: none"> <li>Jail Contract paid by SOA</li> </ul>		
<b>Commissary Revenue</b>	<b>4720</b>	<b>5,000</b>
<ul style="list-style-type: none"> <li>Sale of snack items to inmates</li> </ul>		
<b>Fingerprints</b>	<b>4721</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Provide fingerprints to public upon request</li> </ul>		
<b>Title 47 User Fees</b>	<b>4725</b>	<b>\$6,000</b>
<ul style="list-style-type: none"> <li>\$235 fee collected from persons placed under protective custody</li> </ul>		
<b>Total Corrections Revenue</b>		<b>\$596,200</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$349,000</b>
<ul style="list-style-type: none"> <li>Corrections Sergeant (VIII C) 1 FTE</li> <li>Corrections Officers (VII B) 3 FTE</li> <li>25% of Police Chief – (Level XI) (shared with Public Safety Admin)</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$44,100</b>
<ul style="list-style-type: none"> <li>Overtime used to cover 24/7 for holidays, sick time, vacations, staffing vacancies and emergencies. (750 hours of OT)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$222,100</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$30,800</b>
<ul style="list-style-type: none"> <li>7.48% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Payment of unemployment for previous employees.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Medical screening for new employees</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$19,000</b>
<ul style="list-style-type: none"> <li>50% of insurance costs for the Dept. of Public Safety other ½ with Admin.</li> </ul>		

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<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>To be used for APSC certification costs. \$50 each.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$23,500</b>
<ul style="list-style-type: none"> <li>Cost to send 1 officers sent to the Corrections Academy \$3,500</li> <li>New APSC rules are that we are responsible for 3 weeks lodging/rental car</li> <li>Rotational Officers travel @ \$420 - \$20,000</li> <li>BBEDC funds may be used – but are not guaranteed</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Cost to bring someone in for on-site training</li> </ul>		
<b>Commissary Supplies</b>	<b>7305</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>To supply inmates of the Dillingham Corrections Center a wide variety of supplement food at a minimum cost.</li> <li>Money earned is reflected as revenue above (1000 4720)</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$9,000</b>
<ul style="list-style-type: none"> <li>Cleaning supplies for jail, inmate hygiene supplies, inmate Toiletries, First Aid supplies.</li> <li>Other unforeseen items that may be needed through-out the fiscal year.</li> </ul>		
<b>Food Items</b>	<b>7320</b>	<b>\$17,000</b>
<ul style="list-style-type: none"> <li>Food for inmates.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Replacement uniforms for 2 employees</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Inmate Clothing, inmate bedding, and other unforeseen equipment replacement (PBTs, etc.) that will be needed for the fiscal year.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$14,800</b>
<ul style="list-style-type: none"> <li>50% of electric cost for DDPS (to be split with Admin).</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$24,600</b>
<ul style="list-style-type: none"> <li>50% of heating fuel for DDPS (to be split with Admin).</li> </ul>		
<b>Water &amp; Sewer</b>	<b>7740</b>	<b>\$4,600</b>
<ul style="list-style-type: none"> <li>50% of water/sewer for DDPS (to be split with Admin).</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$3,400</b>
<ul style="list-style-type: none"> <li>50% of refuse for DDPS (to be split with Admin). \$192 per month</li> </ul>		

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<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Other unforeseen equipment maintenance that may be needed – computers, finger print equipment etc.</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• 50% cost of required inspections for boiler, fire suppression, air handler, kitchen, etc.</li> <li>• Food Handling</li> </ul>		
<b>Total Corrections Expenses</b>		<b>\$774,100</b>

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

## Public Safety DMV

1000 XXXX 20 25 0000 0

<b>REVENUE</b>		
<b>DMV Commission</b>	<b>4726</b>	<b>\$22,000</b>
<ul style="list-style-type: none"> <li>• Commission on sale of vehicle registration.</li> </ul>		
<b>Total Corrections Revenue</b>		<b>\$22,000</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$44,600</b>
<ul style="list-style-type: none"> <li>• Salary for (1/2) DMV agent. (shared with Public Safety Admin budget)</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$700</b>
<ul style="list-style-type: none"> <li>• Overtime for DMV agent up to 26 hours.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$43,000</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$3,500</b>
<ul style="list-style-type: none"> <li>• 7.48% for all employees provided by the State.</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$100</b>
<ul style="list-style-type: none"> <li>• Yearly DOA compliance:               <ul style="list-style-type: none"> <li>○ Application Fee: \$25.00.</li> <li>○ Examiner Fee: \$5.00.</li> </ul> </li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>• Typical office supplies.</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>• Necessary office equipment</li> </ul>		
<b>Total DMV Expenses</b>		<b>\$92,750</b>

**Remarks:**

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## Public Safety Animal Control

1000 XXXX 20 26 0000 0

<b>REVENUE</b>		
<b>Animal Licenses</b>	<b>4130</b>	<b>1,600</b>
<ul style="list-style-type: none"> <li>Sale of Animal License permits.</li> </ul>		
<b>Donations</b>	<b>4760</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Unsolicited donations</li> </ul>		
<b>Total ACO Revenue</b>		<b>\$2,100</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$66,400</b>
<ul style="list-style-type: none"> <li>Salary for Animal Control Specialist. (Level VII B) 2 @.51 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Overtime expenses for unavoidable incidents and animal care.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$22,700</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$5,200</b>
<ul style="list-style-type: none"> <li>7.48% for all employees provided by the State.</li> </ul>		
<b>Memberships</b>	<b>7135</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Membership in National Animal Care &amp; Control Association (NAACA) - \$100.</li> <li>Alaska euthanasia license - \$150.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>Travel for euthanasia training</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Euthanasia training</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$1,300</b>
<ul style="list-style-type: none"> <li>Shelter supplies to include kennel disinfectants, hand sanitizers, bleach, disposable gloves, mop heads, laundry soap, paper towels trash bags, filters for shop vac, food/water bowls, animal bedding, cat litter and euthanasia supplies.</li> </ul>		
<b>Postage &amp; Freight</b>	<b>7315</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Shipping of animals to Anchorage for adoption and care.</li> </ul>		

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<b>Animal Food</b>	<b>7320</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>• Large numbers of dogs have been in shelter and donated dog food has been used up.</li> <li>• Adult Dry Dog Food \$46.99 per 30 lb. bag x 5 bags = \$234.95.</li> <li>• Puppy Dry Dog Food \$41.79 per 30 lb. bag x 3 bags = \$125.37.</li> <li>• Adult small bite Dry Dog Food \$46.54 per 30 lb. bag x 3 bags = \$139.62.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• New and replacement uniform articles.</li> </ul>		
<b>Gas, Oil, and Grease</b>	<b>7385</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Purchase of fuel to run incinerator.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Live traps replacement.</li> <li>• Enclosure setup replaced.</li> <li>• Other needed equipment as required.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$4,200</b>
<ul style="list-style-type: none"> <li>• 25% of estimated annual cost of electricity for the building that ACO shares with Harbor. Increased by 20% due to increase in fuel prices.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$14,100</b>
<ul style="list-style-type: none"> <li>• 25% Fuel budgeted way under actual costs last FY. This is a realistic cost.</li> <li>• Increased by 24% due to increase in fuel prices</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>• 25% of estimated annual cost of water/sewer for the building that ACO shares with Harbor.</li> </ul>		
<b>Total Animal Control Expenses</b>		<b>\$127,400</b>

**Remarks:**

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## Public Safety K-9

1000 XXXX 20 28 0000 0

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

<p><b>Remarks:</b></p> <ul style="list-style-type: none"> <li>• Most costs for a K-9 unit is covered by the K-9 program.</li> </ul>
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## Fire Department

1000 XXXX 20 27 0000 0

<b>REVENUE</b>		
<b>Ambulance Fees</b>	<b>4730</b>	<b>\$60,000</b>
<ul style="list-style-type: none"> <li>• Billed by Third party and received monthly</li> <li>• Retain cost for System Design Fees</li> <li>• Rest is transferred to Ambulance Replacement Fund</li> </ul>		
<b>Donations/Contributions</b>	<b>4760</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>• Donations to the fire department</li> </ul>		
<b>Total Fire Dept Revenue</b>		<b>\$64,000</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$180,400</b>
<ul style="list-style-type: none"> <li>• Full-time Fire Department Coordinator (Level IX) 1 FTE</li> <li>• Full-time EMS Prevention Officer (Level VIII) 1 FTE</li> <li>• Temporary Full-Time In-Region EMT shared with BBEDC (Level VII A) at .384 BBEDC Covers Regular hours (800 hrs) and City covers Overtime (170 hrs).</li> <li>• Temporary Ambulance Driver (Level VI A) .307 FTE BBEDC Covers Regular hours (640 hrs) and City covers Overtime (138 hrs).</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$13,400</b>
<ul style="list-style-type: none"> <li>• Used for Seasonal EMT of 768 hours. Low volunteer turnout expected.</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$145,300</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6230</b>	<b>\$14,100</b>
<ul style="list-style-type: none"> <li>• 7.48% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• This line item is for the costs related to background checks and other employment screening tests necessary for hiring individuals.</li> </ul>		
<b>Contractual Professional</b>	<b>7060</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>• E-Dispatch (Penquin) annual contract fee (\$1,200 annual)</li> <li>• Crew App - \$29.99 (12 months = \$360)</li> </ul>		
<b>Ambulance Billing</b>	<b>7070</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>• Contract with Systems Designs. Estimated 14% of ambulance fees will cover a portion of the contract.</li> </ul>		

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<b>Insurance</b>	<b>7110</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Estimate based upon prior fiscal year amount.</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>International Association of Fire Chiefs (IAFC) dues - \$145.</li> <li>Alaska Fire Chiefs Association dues - \$100.</li> <li>Medicaid Fee (\$688)</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Fire training (bringing in a trainer if possible)</li> <li>Fire Conferences</li> <li>Firefighter exchange program</li> <li>EMS symposium</li> <li>EMS Certifications</li> <li>Scholarships will be applied for if applicable.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$8,000</b>
<p>Due to the depletion of the volunteer department need to train new EMTs and ETTs</p> <ul style="list-style-type: none"> <li>Training EMS Symposium, fire conference, Hazwoper, ETT, EMT certifications.</li> <li>Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Various office supplies.</li> </ul>		
<b>Postage</b>	<b>7315</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>PO Box 1049 rent.</li> </ul>		
<b>Emergency Response</b>	<b>7331</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>Project #1191 EMS supplies \$5,000</li> <li>Project #1192 Fire supplies \$3,000</li> </ul>		
<b>Personal Protective Gear</b>	<b>7340</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>2 sets of structural firefighting gear @ 4,000 a person – replacing all gear in rotation.</li> </ul>		
<b>Public Education</b>	<b>7565</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Increase prevention awareness through public meeting, school system, special events and requests from entities in the community for training.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>Office Equipment</li> <li>Project #1191 EMS \$3,000 (medical props, dummies, medical training modules, update zoll equipment)</li> <li>Project #1192 Fire \$5,000 (replace fire nozzles)</li> </ul>		

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<b>Fire Equip. Replacement</b>	<b>7625</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• SCBA bottles - 5 to replace each year. \$6,000</li> <li>• SCBA Packs – 10 replaced FY24-25 (will last 15 years)</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$10,700</b>
<ul style="list-style-type: none"> <li>• Downtown, Lake Road. Increased by 20% due to increase in fuel prices</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$51,500</b>
<ul style="list-style-type: none"> <li>• Heat Downtown, Lake Road. Increased by 24% due to increase in fuel prices</li> </ul>		
<b>Water &amp; Sewer</b>	<b>7740</b>	<b>\$9,500</b>
<ul style="list-style-type: none"> <li>• Downtown Station.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$800</b>
<ul style="list-style-type: none"> <li>• Downtown Station.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• General Equipment Maintenance.</li> <li>• Radio maintenance contract with Pro-Comm bi-annual \$9,103 FY28 (create a project number for radios)</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>• Recertify EMS equipment and fire extinguishers – air test, bio med annual. SCOT packs tested and fit testing of masks. Air Fill station tested.</li> </ul>		
<b>Sample Testing</b>	<b>8220</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>• Quarterly air sampling of the SCBA air compressor.</li> </ul>		
<b>Member Recognition</b>	<b>8330</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Member Jackets and recognition certificates/plaques; BBQs and Banquets. Monthly trainings.</li> </ul>		
<b>Total Fire Department</b>		<b>\$520,300</b>

<p><b>Remarks:</b></p> <ul style="list-style-type: none"> <li>• Personal protective gear at this rate will take 8 years to replace.</li> <li>• Fire Department is absorbing the maintenance, repair and replacement of all radios for city wide. Includes but not limited to fire department, police department, dispatch, emergency sirens.</li> </ul>
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## Volunteer Fire Donation

**1000 XXXX 25 27 0000 3**

<b>Member Recognition</b>	<b>8330</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Funds transferred to city checking account FY20 in the amount of \$34,144 when the volunteer fire department checking account was closed.</li> <li>• Balance as of 05/20/2026 \$20,316.82</li> </ul>		
<b>Total Volunteer Fire Department</b>		<b>\$10,000</b>

<b>Remarks:</b>	<ul style="list-style-type: none"> <li>•</li> </ul>
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## PW Administration

1000 XXXX 30 30 0000 0

<b>Salaries</b>	<b>6000</b>	<b>\$268,100</b>
<ul style="list-style-type: none"> <li>• PW Director – (Level XI) 1 FTE</li> <li>• PW Office Assistant – (Level VI A) 1 FTE</li> <li>• PW Foreman – (Level IX) 1 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$7,300</b>
<ul style="list-style-type: none"> <li>• Used by PW Foreman and PW Admin</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$166,900</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$21,600</b>
<ul style="list-style-type: none"> <li>• 7.48% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>• Background check for Public Works Foreman airport badge. \$50</li> <li>• \$150 drug screening.</li> </ul>		
<b>Recruiting Bonus</b>	<b>6610</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Not needed</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• No consultant is needed at this time.</li> </ul>		
<b>Subs &amp; Memberships</b>	<b>7135</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Will look for a membership for PW Directors</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Travel for admin on hold for future FY</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Training to assist with PW Administration to maintain licensing</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• General office supplies (shared with other subdepartments)</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Uniform for PW Admin Staff – none at this time.</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Improving office equipment</li> </ul>		

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<b>Safety Equipment</b>	<b>7615</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Safety Equipment for PW Admin staff and items that are for general PW.</li> <li>• AED (3 throughout PW Building)</li> </ul>		
<b>Computer Software</b>	<b>7920</b>	<b>\$7,500</b>
<ul style="list-style-type: none"> <li>• Brightly Asset Management software.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• No budget needed</li> </ul>		
<b>Total PW Admin Budget</b>		<b>\$475,100</b>

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

## PW Building & Grounds

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<b>Salaries</b>	<b>6000</b>	<b>\$304,300</b>
<ul style="list-style-type: none"> <li>• B&amp;G Foreman – (Level XI) 1 FTE</li> <li>• B&amp;G Assistant – (Level VI) 2 FTE</li> <li>• Special Projects – .75 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$10,100</b>
<ul style="list-style-type: none"> <li>• Building checks in winter on weekends and emergency projects</li> <li>• 330 hours overtime</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$142,700</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$16,800</b>
<ul style="list-style-type: none"> <li>• 7.48% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>• \$150 drug screening. (2 tests)</li> </ul>		
<b>Contract Labor</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• None at this time</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Employee travel for training – deferred to future years</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• Refrigerant, confined spaces, electrical, fire suppression and boiler classes in the local area.</li> <li>• Scholarships will be applied for to defray costs.</li> <li>• Online courses</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$40,000</b>
<ul style="list-style-type: none"> <li>• Zone valves, nozzles, fuel filters, bulbs.</li> <li>• Lock parts.</li> <li>• Increase stock on hand (going to a system of having more supplies shelf ready to reduce delays and downtime of buildings)</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Basic uniforms for job.</li> </ul>		

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<b>Used Oil Management</b>	<b>7386</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• Need an entire system upgrade to clean out oil and anti-freeze. Need to revamp containers and process. (Moved from Shop Budget)</li> <li>• Deferred from FY25</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>• An assessment of existing tools needs to be completed and then specific orders can made.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>• Goggles, dust masks, gloves, ladders, harnesses, kneepads, etc.</li> </ul>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>• Department is lacking in current major equipment.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$22,000</b>
<ul style="list-style-type: none"> <li>• City Hall and Quonset hut. Increased by 20% due to increase in fuel prices</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$72,000</b>
<ul style="list-style-type: none"> <li>• City hall and Quonset hut. Increased by 24% due to increase in fuel prices</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• City Hall.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$17,900</b>
<ul style="list-style-type: none"> <li>• City Hall dumpster \$128*56</li> <li>• Shop dumpster \$128*56</li> <li>• B&amp;G is taking out trash to landfill (removing project# used in prior years) \$3,000</li> <li>• Records retention burning (\$500)</li> </ul>		
<b>Janitorial</b>	<b>7780</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>• Janitorial services for all buildings funded by the General Fund</li> <li>• Project numbers used 1120 PS Admin, 1124 Corrections, 1141 Library</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$150,000</b>
<ul style="list-style-type: none"> <li>• Budget includes estimated general repairs and supplies to all buildings owned by the City which are funded through the General Fund.</li> <li>• Signs for various City facilities</li> <li>• Buildings include; City Hall, Public Safety, Public Works, Library, Fire Department (downtown, lake road, old harbor office)</li> <li>• Include replacement of locks throughout city buildings deferred from FY25 due to need to replace doors. (Survey discovered that 60% of the doors are in poor condition – need to put locks on good doors)</li> </ul>		
<b>Total Buildings &amp; Grounds Budget</b>		<b>\$860,100</b>

**Remarks:**

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## PW Shop

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<b>Salaries</b>	<b>6000</b>	<b>\$146,100</b>
<ul style="list-style-type: none"> <li>• Heavy Equipment Mechanic (Level VIII A) 1 FTE</li> <li>• Fleet Mechanic (Level VII A) 1 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$4,900</b>
<ul style="list-style-type: none"> <li>• Responding to equipment needs after hours and weekends.</li> <li>• 90 hours overtime</li> </ul>		
<b>Contra Wages</b>	<b>6099</b>	<b>-\$180,000</b>
<ul style="list-style-type: none"> <li>• Credits shop salaries for work done on specific vehicles/equipment for special revenue funds Dock, Water/Wastewater &amp; Landfill.</li> <li>• Each fund is charged in their maintenance accounts for the work performed by the shop mechanics.</li> <li>• 70% of Mechanic time (including Fringe)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$111,500</b>
<ul style="list-style-type: none"> <li>• FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$11,800</b>
<ul style="list-style-type: none"> <li>• 7.48% for all employees provided by the State.</li> </ul>		
<b>Unemployment Compensation</b>	<b>6240</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Unemployment costs for prior employees</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>• Background checks and drug tests. (2)</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• Nuts, bolts, welding rods, and metal.</li> <li>• Misc Rags, Cleaners and gloves.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Basic coveralls for job.</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$140,000</b>
<ul style="list-style-type: none"> <li>• Purchase oxygen, acetylene, CO2, argon gases; equipment fuel &amp; gasoline for fleet – (\$60,000 for gasoline and diesel).</li> <li>• Gas, oil &amp; grease for all vehicles funded by the General Fund to be reflected in this line item and distributed by project numbers.</li> <li>• Will be impacted by deferred maintenance.</li> </ul>		

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<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>Equipment needs under \$5,000</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Steel toed boots, goggles, welding helmets and respirators.</li> </ul>		
<b>Major Equipment</b>	<b>7720</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>Equipment needs that are over \$5,000</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$75,000</b>
<ul style="list-style-type: none"> <li>Tires, lights, and transmission rebuild.</li> <li>Vehicle Repairs for all vehicles fund by the General Fund reflected here.</li> <li>Will do a lot of deferred repairs.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$150,000</b>
<ul style="list-style-type: none"> <li>Equipment repair for all general fund equipment \$59,000</li> <li>Annual certification for pump road worthiness NFP standard. \$16,000</li> <li>Street Equipment Maintenance (\$75,000 1000 8120 30 32 1133 0)</li> </ul>		
<b>Damages/Repair</b>	<b>8131</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>To non-city property.</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Overhead crane inspection.</li> </ul>		
<b>Total Shop Budget</b>		<b>\$514,100</b>

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

## PW Streets

1000 XXXX 30 33 0000 0

<b>REVENUE</b>		
<b>Equipment Rental</b>	<b>4840</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Rental revenue based on schedule</li> </ul>		
<b>Total Streets Revenue</b>		<b>\$2,000</b>
<b>EXPENSES</b>		
<b>Salaries</b>	<b>6000</b>	<b>\$132,100</b>
<ul style="list-style-type: none"> <li>Heavy Equipment Operator (Level VII A) 2 FTE</li> </ul>		
<b>Overtime</b>	<b>6010</b>	<b>\$21,200</b>
<ul style="list-style-type: none"> <li>Clearing and sanding roads and sidewalks, snow storms &amp; holidays. (440 hours)</li> </ul>		
<b>Fringe Benefits</b>	<b>62XX</b>	<b>\$94,600</b>
<ul style="list-style-type: none"> <li>FICA/MED, Insurance (Health, Dental, Life), HRA, PERS Employer, Workers' Comp.</li> </ul>		
<b>PERS on Behalf</b>	<b>6231</b>	<b>\$12,000</b>
<ul style="list-style-type: none"> <li>7.48% for all employees provided by the State.</li> </ul>		
<b>Employee Screening</b>	<b>6250</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Drug screening \$150 ea. (2)</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Emergency street repair.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$19,000</b>
<ul style="list-style-type: none"> <li>General liability insurance coverage.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Travel estimate is based on:</li> <li>Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Grader training in Palmer</li> <li>Scholarships will be applied for and will likely defray travel costs.</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$400</b>
<ul style="list-style-type: none"> <li>Log books for equipment, printer paper and ink.</li> </ul>		

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<b>Uniforms</b>	<b>7340</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Basic Uniforms for staff.</li> </ul>		
<b>Propane</b>	<b>7350</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Used for street repairs</li> </ul>		
<b>Street Signs</b>	<b>7380</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Sign requests &amp; to replace damaged.</li> <li>Break away sets</li> </ul>		
<b>Salt &amp; Calcium</b>	<b>7388</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>For mixing our winter sand and dust control on dirt roads, thaw frozen sewer lines.</li> <li>Stock pile purchased in FY24 has been used up to FY26 and through FY27. Will need to return to about \$4,000 for FY28 and future.</li> </ul>		
<b>Road Maintenance Repair Product</b>	<b>7390</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Guardrails</li> <li>Bike path repair.</li> <li>Cold patch</li> </ul>		
<b>Sand</b>	<b>7391</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>To be mixed with salt for winter use.</li> <li>Using a stockpile from a prior year purchase</li> </ul>		
<b>Gravel</b>	<b>7395</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Supply on hand for repair of roads and washed out culverts.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Cones.</li> <li>Barriers.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Vests, cold weather gear, Hard hats, Gloves, Boots.</li> </ul>		
<b>Major Tools &amp; Equip</b>	<b>7620</b>	<b>\$40,000</b>
<ul style="list-style-type: none"> <li>Evaluation is ongoing replacement as needed.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$29,000</b>
<ul style="list-style-type: none"> <li>Street light on bike path and around town.</li> </ul>		
<b>Total Streets Expenses</b>		<b>\$465,600</b>

**Remarks:**

- Information for record for additional lighting.
- \$5,700 for a light of an existing pole.
- \$7,000 for a light and pole to be installed

## Library

1000 XXXX 40 41 0000 0

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

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

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<b>Internet</b>	<b>7715</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Refer to library grants.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Increased by 20% due to increase in fuel prices.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$14,200</b>
<ul style="list-style-type: none"> <li>Increased by 24% due to increase in fuel prices</li> </ul>		
<b>Water &amp; Sewer</b>	<b>7740</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>City of Dillingham monthly utilities (\$161.88/month).</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$600</b>
<ul style="list-style-type: none"> <li>Dumpster shared with UAF-Bristol Bay Campus. \$45 per month plus 1</li> </ul>		
<b>Computer Software</b>	<b>7920</b>	<b>\$2,400</b>
<ul style="list-style-type: none"> <li>Alexandra \$2,000</li> <li>Deep Freeze \$241.50 per year starting 07/2023 5 year period.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Annual Copy Machine umbrella contract</li> <li>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.</li> </ul>		
<b>Total Library Expenses</b>		<b>\$199,225</b>

**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.
- Library Grants cover \$44,638 in addition to these expenses for a total need of \$243,863 to run the Library.

## Grandma's House

1000 XXXX 45 46 0000 0

<b>Contractual/Professional</b>	<b>7060</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• None</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$10,800</b>
<ul style="list-style-type: none"> <li>• Increased by 20% due to increase in fuel prices</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$48,600</b>
<ul style="list-style-type: none"> <li>• Increased by 24% due to increase in fuel prices</li> </ul>		
<b>Water/Wastewater</b>	<b>7740</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Level rate of \$775.92 per month</li> </ul>		
<b>Building &amp; Maintenance</b>	<b>7790</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>• Improvements to apartment for Caretaker</li> <li>• General Maintenance</li> </ul>		
<b>Total Grandma's House Budget</b>		<b>\$99,400</b>

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

# DCSD

**1000 7190 50 51 0000 0**

<b>Contribution to DCSD</b>	<b>7190</b>	<b>\$1,700,000</b>
<ul style="list-style-type: none"> <li>• The City of Dillingham’s obligation to the Dillingham City School District is 2.65 mills of the property value. The 2025 estimated full and true assessed value of real and personal property is <u>\$313,545,645</u>. 2.65 mills of this figure would equal <u>\$830,896</u> for the year. (found <a href="http://commerce.alaska.gov/dcra/admin/Taxable">commerce.alaska.gov/dcra/admin/Taxable</a>)</li> <li>• In 2007 the City of Dillingham increased the sales tax by 1% and agreed to provide that increase of 1/6<sup>th</sup> of the sales tax received to be given to the school. The FY25 actual reported sales tax was \$3,791,874 for an FY27 budget amount for the school of <u>\$631,979</u>.</li> <li>• The combination of the obligated property tax and the additional sales tax totals <u>\$1,462,425</u>.</li> <li>• City of Dillingham is allocating \$237,125 above the obligated amount.</li> </ul>		
<b>In-Kind Expense</b>	<b>9015</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• City paying for use of landfill on behalf of the DCSD</li> </ul>		
<b>Total DCSD Expenses</b>		<b>\$1,702,000</b>

<b>Remarks:</b>	<ul style="list-style-type: none"> <li>• Reports can be submitted to the school annually on what has been recognized as in-kind.</li> </ul>
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## General Fund Transfers

**1000 99XX 90 92 0000 0**

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

**Remarks:**

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## PW Water

2100 XXXX 30 61 0000 0

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

**2100 XXXX 30 61 0000 0**

<b>Employee Screening</b>	<b>6250</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>• Drug testing \$150 each.</li> <li>• Hospital testing as needed.</li> </ul>		
<b>Contractual / Professional</b>	<b>7060</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• When an electrician is needed for hire.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$7,000</b>
<ul style="list-style-type: none"> <li>• Estimate increase from prior year.</li> </ul>		
<b>Membership Water</b>	<b>7135</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• ARWA Membership.</li> </ul>		
<b>Permitting</b>	<b>7194</b>	<b>\$50</b>
<ul style="list-style-type: none"> <li>• Additional Line item for SOA DNR (100049) annual permitting fee. \$50</li> </ul>		
<b>Bad Debt Expense</b>	<b>7197</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>• Write off of uncollectible fees that were invoiced</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$200</b>
<ul style="list-style-type: none"> <li>• Additional Line item for office supplies.</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Curb stops, stems, gaskets, testing ampoules, saddles and corporation stops.</li> <li>• Risers</li> <li>• Increase stock</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Increased by 24% due to increase in fuel prices</li> </ul>		
<b>Chemicals</b>	<b>7389</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>• Chemicals for water sanitation.</li> <li>• Glycol for fire hydrants.</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Misc tools needed as needed.</li> <li>• Need new Hydrant wrenches and also monkey wrenches - \$2,000.</li> <li>• Purchase of Pipe locator, shared with Wastewater \$2,500 full cost</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Face shield, goggles, gloves, rain gear and clothing.</li> </ul>		
<b>Major Tools and Equipment</b>	<b>7620</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Spare well pump and other unknown</li> </ul>		

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<b>Rent of Vehicle</b>	<b>7630</b>	<b>\$0</b>
•		
<b>Telephone</b>	<b>7710</b>	<b>\$1,200</b>
• Based on prior year.		
<b>Internet</b>	<b>7715</b>	<b>\$2,000</b>
• Based on current full charge.		
<b>Electricity</b>	<b>7720</b>	<b>\$49,900</b>
• Increased by 20% due to increase in fuel prices		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$12,000</b>
• Increased by 24% due to increase in fuel prices Water treatment plant.		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Minor building repair (facia and corner work).</li> <li>• Repair to generator shack</li> <li>• Entry way is leaking</li> <li>• New water chemical injection system</li> </ul>		
<b>Infrastructure Maintenance</b>	<b>7794</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>• 3 fire hydrants replaced</li> <li>• Manhole replacements</li> </ul>		
<b>Computer Hardware</b>	<b>7910</b>	<b>0</b>
• Purchase of new computer shared with wastewater budget. New line item.		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$500</b>
• Repair to old vehicle until new purchase		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$3,000</b>
• Gen set, backhoe and treatment plant		
<b>Required Inspections</b>	<b>8210</b>	<b>\$60,500</b>
<ul style="list-style-type: none"> <li>• Fire extinguishers.</li> <li>• Water tank internal cleaning and inspection for compliance about every 10 years (one tank each in FY27). \$60,000 estimate</li> </ul>		

**2100 XXXX 30 61 0000 0**

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

<p><b>Remarks:</b></p> <ul style="list-style-type: none"> <li>• Will draw from fund balance \$0</li> <li>• Water/Sewer FY24 Fund balance \$1,354,928 (mostly provided by wastewater)</li> <li>• Evaluation is needed on repairs to water shut off valves.</li> <li>• Evaluation of all fees will be conducted with a rate study</li> <li>• Evaluating metering, monitoring, reporting and billing of bulk water sales.</li> </ul>
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## PW Waste Water

2100 XXXX 30 62 0000 0

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

## 2100 XXXX 30 62 0000 0

<b>Employee Screening</b>	<b>6250</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• Airport Badges \$100 (\$50 each)</li> <li>• Drug testing \$150 each</li> <li>• Hepatitis testing &amp; Vaccine</li> </ul>		
<b>Contractual/Professional</b>	<b>7060</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Electrical repairs</li> <li>• Rate study (shared with Water)</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$6,200</b>
<ul style="list-style-type: none"> <li>• Based on premium quoted.</li> </ul>		
<b>Permitting Fees</b>	<b>7194</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• ADEC discharge permitting fees</li> </ul>		
<b>Bad Debt Expense</b>	<b>7197</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>• Write off of uncollectible fees that were invoiced</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$100</b>
<ul style="list-style-type: none"> <li>• Additional Line item for office supplies.</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>• Environmental sample bottles, cleaning supplies, check valves floats and mag starters.</li> <li>• Develop stock on hand</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$3,000</b>
<ul style="list-style-type: none"> <li>• Backhoe, pumper truck, sewer jetter machine, vac trailer.</li> <li>• Increased by 24% due to increase in fuel prices</li> </ul>		
<b>Chemicals</b>	<b>7389</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• Degreaser for lift stations (price has gone up)</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• Necessary tools and testing equipment for lift stations.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Boots, safety harness, goggles, respirator, latex gloves, respirators.</li> </ul>		
<b>Major Equipment Sewer</b>	<b>7620</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Lift station pump replacements price quotes to be acquired</li> </ul>		
<b>Rented/Leased Equipment</b>	<b>7630</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Rent of Dock truck for 6 months</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>• Based on prior year.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$66,400</b>
<ul style="list-style-type: none"> <li>• Sewer lagoon and lift stations.</li> <li>• Increased by 20% due to increase in fuel prices</li> </ul>		

**2100 XXXX 30 62 0000 0**

<b>Heating Fuel</b>	<b>7730</b>	<b>\$18,800</b>
<ul style="list-style-type: none"> <li>• Sewer lagoon building.</li> <li>• Increased by 24% due to increase in fuel prices</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>• Refuse disposal.</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>• For sewer lift stations.</li> <li>• Landscaping for drainage around lift stations.</li> <li>• Roof repair on blower building.</li> <li>• Minor repair to exterior of lift stations.</li> <li>• Paint blower building.</li> </ul>		
<b>Infrastructure Maintenance</b>	<b>7794</b>	<b>\$20,000</b>
<ul style="list-style-type: none"> <li>• Improve drainage in some areas that are problematic.</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>• Repair to old vehicle until new purchase</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Flight pump repairs for lift station, back hoe and sewer jetter machine.</li> </ul>		
<b>Sample Testing</b>	<b>8220</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>• Required testing of sewage.</li> </ul>		
<b>Construction</b>	<b>8710</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• None at this time</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$ 35,000</b>
<ul style="list-style-type: none"> <li>• 10% of expenses – Excluding PERS on Behalf.</li> </ul>		
<b>Transfer to Water</b>	<b>9990</b>	<b>\$ 41,350</b>
<ul style="list-style-type: none"> <li>• Transfer to balance budget</li> <li>• Shared with General Fund transfer</li> </ul>		
<b>Total WasteWater Expenses</b>		<b>\$444,700</b>
<b>Remarks:</b>		
<ul style="list-style-type: none"> <li>• Will draw from Fund balance \$0</li> <li>• Water/Sewer FY24 Fund balance \$1,354,928 (mostly provided by wastewater)</li> <li>• Evaluation of all fees will be conducted with a rate study</li> <li>• Evaluating metering, monitoring, reporting and billing of septic dumping sales.</li> </ul>		

## PW Landfill

2200 XXXX 30 81 0000 0

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

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<b>Contractual / Professional</b>	<b>7060</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• Rate Study for landfill services– will seek grant funding.</li> </ul>		
<b>Insurance</b>	<b>7110</b>	<b>\$12,000</b>
<ul style="list-style-type: none"> <li>• Based on premium quoted.</li> </ul>		
<b>Advertising</b>	<b>7130</b>	<b>\$400</b>
<ul style="list-style-type: none"> <li>• Hours of operations and landfill changes and fees – pamphlets for residents.</li> <li>• Signage.</li> </ul>		
<b>Travel</b>	<b>7150</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• To be determined</li> </ul>		
<b>Training</b>	<b>7155</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• To maintain services that can be provided (ex. refrigerant training CTE)</li> </ul>		
<b>Permitting/Fees</b>	<b>7194</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>• DEC required permits: <ul style="list-style-type: none"> <li>○ Annual permit fee - \$4,000. (doubled to pay for prior year)</li> <li>○ Incinerator minor air quality permit \$2,000.</li> <li>○ \$2,000 to allow for additional permits</li> </ul> </li> </ul>		
<b>Bad Debt Expense</b>	<b>7197</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Write off of uncollectible fees that were invoiced</li> </ul>		
<b>Office Supplies</b>	<b>7300</b>	<b>\$100</b>
<ul style="list-style-type: none"> <li>• Office supplies</li> </ul>		
<b>Supplies</b>	<b>7310</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• Typical supplies.</li> </ul>		
<b>Uniforms</b>	<b>7340</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• Coats, bibs &amp; boots.</li> </ul>		
<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>• Equipment fuel \$30,000</li> <li>• Incinerator fuel and equipment. \$40,000 project #1200</li> <li>• Increase of 24% based on increase in fuel prices</li> </ul>		
<b>Gravel</b>	<b>7395</b>	<b>\$120,000</b>
<ul style="list-style-type: none"> <li>• Gravel</li> <li>• 1.5 to 2 feet of soil needs to top the old cell. Deferred from FY24</li> </ul>		

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<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$8,000</b>
<ul style="list-style-type: none"> <li>• Hand tools, shovels, rakes, pick and security upgrades.</li> <li>• Gas monitor is needed</li> <li>• Further purchase to replace items from landfill shop fire</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>• Hard hats, gloves, goggles, safety vest, steel toed boots.</li> </ul>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>• Equipment not supplied by EPA grant</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$1,700</b>
<ul style="list-style-type: none"> <li>• GCI phone for Landfill Director</li> <li>• Replaced with internet</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$1,100</b>
<ul style="list-style-type: none"> <li>• Starlink @\$90 per month.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$15,800</b>
<ul style="list-style-type: none"> <li>• Shop and office.</li> <li>• Incinerator</li> <li>• Increase of 20% based on increase in fuel prices</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>• Shop and office.</li> <li>• Increase of 24% based on increase in fuel prices</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>• Install door to access bin/hopper directly, safety at incinerator bldg.</li> </ul>		
<b>Infrastructure Maintenance</b>	<b>7794</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Infrastructure upgrade will cover expenses</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>• Tires and truck maintenance.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>• General Equipment Maintenance.</li> <li>• 3,000 hour interval service (bobcat, dozer, compactor, excavator)</li> <li>• General Equipment Maintenance Incinerator</li> </ul>		
<b>Sample Testing</b>	<b>8220</b>	<b>\$70,000</b>
<ul style="list-style-type: none"> <li>• Incinerator ash testing - \$300 if 1yxr.</li> <li>• Water testing required in landfill area by Bristol Environmental Remediation Services, LLC</li> </ul>		

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

**Remarks:**

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

## Port-Dock

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

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

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

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

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<b>Water/Sewer</b>	<b>7740</b>	<b>\$1,950</b>
<ul style="list-style-type: none"> <li>Amount consistent with previous year.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$7,300</b>
<ul style="list-style-type: none"> <li>Dumpster service \$256 per week for 28 weeks</li> <li>Additional service for trash taken to landfill directly.</li> </ul>		
<b>Building Maintenance Port</b>	<b>7790</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>General building upkeep</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$500</b>
<ul style="list-style-type: none"> <li>Oil Changes.</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$50,000</b>
<ul style="list-style-type: none"> <li>Hyster maintenance \$30,000</li> <li>Linkbelt tech to DLG \$25,000</li> </ul>		
<b>Dock Maintenance</b>	<b>8130</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>New 16 X 16 Bull Rails for T-Dock/ continued repair of dock. (estimate \$2,500 each)</li> </ul>		
<b>Dock Damage Repairs</b>	<b>8131</b>	<b>\$10,000</b>
<ul style="list-style-type: none"> <li>Amount required for deductible if an incident is filed.</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$2,000</b>
<ul style="list-style-type: none"> <li>Fire Extinguishers and crane inspections.</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$44,700</b>
<ul style="list-style-type: none"> <li>10% of total expenses.</li> </ul>		
<b>Dock Transfer to Harbor</b>	<b>9990</b>	<b>\$244,490</b>
<ul style="list-style-type: none"> <li>Transfer of \$233,040 for Harbor operations.</li> <li>Transfer of \$0.00 for Ice Machine operations.</li> <li>Transfer of \$13,450 for Bathhouse operations.</li> </ul>		
<b>Total Dock Expenses</b>		<b>\$747,750</b>
<b>Remarks:</b>		
<ul style="list-style-type: none"> <li>Goal to become an operating port starting FY30</li> <li>FY24 Fund Balance \$662,354</li> <li>Will add to the fund balance. \$11,650</li> <li>Secure dock with proper fencing.</li> <li>Updated water delivery system at the dock needed.</li> </ul>		

## Port-Harbor

2400 XXXX 70 71 0000 0

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

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

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<b>Gas, Oil &amp; Grease</b>	<b>7385</b>	<b>\$4,900</b>
<ul style="list-style-type: none"> <li>Amount same as previous year.</li> </ul>		
<b>Minor Tools &amp; Equipment</b>	<b>7610</b>	<b>\$1,200</b>
<ul style="list-style-type: none"> <li>Tools &amp; equipment with a value less than \$5,000.</li> </ul>		
<b>Safety Equipment</b>	<b>7615</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>New first kits, eye protection and gloves, etc.</li> </ul>		
<b>Building Rent</b>	<b>7705</b>	<b>\$4,130</b>
<ul style="list-style-type: none"> <li>Port Director use of the Sr Center Apt (50% shared with Harbor)</li> </ul>		
<b>Telephone</b>	<b>7710</b>	<b>\$1,480</b>
<ul style="list-style-type: none"> <li>Amount same as previous year.</li> </ul>		
<b>Internet</b>	<b>7715</b>	<b>\$900</b>
<ul style="list-style-type: none"> <li>Cost of Internet for Harbor/Planning/Animal Control Building</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$15,100</b>
<ul style="list-style-type: none"> <li>Increased by 20% due to increased fuel prices</li> <li>Shared Harbor/Animal Control 70/30%.</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$24,200</b>
<ul style="list-style-type: none"> <li>Increased by 24% due to increased fuel prices</li> <li>Shared Harbor/Animal Control 70/30%</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$4,750</b>
<ul style="list-style-type: none"> <li>\$9,500 - Shared Harbor/Animal Control 70/30%.</li> </ul>		
<b>Refuse</b>	<b>7750</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>Dumpster service provided to the Harbor.</li> <li>\$128 per 4 Cubic Container</li> <li>\$256 per 8 Cubic Container</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>Repair side door</li> <li>New Toyo Stove for Office area, will cut down Electricity</li> <li>Outside water spicket needs to be finished</li> <li>Overhead door maintenance</li> <li>Bay window needs repaired</li> </ul>		
<b>Vehicle Maintenance</b>	<b>8110</b>	<b>\$2,100</b>
<ul style="list-style-type: none"> <li>Repairs and maintenance needed to harbor vehicle.</li> <li>New tires</li> </ul>		

**2400 XXXX 70 71 0000 0**

<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$15,000</b>
<ul style="list-style-type: none"> <li>• Boat &amp; trailer maintenance - trailer needs fenders</li> <li>• New tires for the trailer</li> <li>• Grove Crane repairs – getting up to code</li> </ul>		
<b>Bulkhead/Ramp Materials</b>	<b>8135</b>	<b>\$30,000</b>
<ul style="list-style-type: none"> <li>• Yearly expense of upkeep of ramps and bulkhead</li> <li>• Woodriver ramp repair</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$1,800</b>
<ul style="list-style-type: none"> <li>• Crane and fire extinguishers.</li> </ul>		
<b>Land Improvement</b>	<b>8210</b>	<b>\$16,000</b>
<ul style="list-style-type: none"> <li>• Harbor light improvements and south ramp power installation</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$31,500</b>
<ul style="list-style-type: none"> <li>• 10% of all expenses.</li> </ul>		
<b>Total Harbor Operations Expenses</b>		<b>\$370,040</b>

<b>Remarks:</b>
<ul style="list-style-type: none"> <li>• FY24 Fund Balance \$2,687</li> <li>• Evaluate needs to the Woodriver launch and Kanakanak launch</li> <li>• 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.</li> <li>• Port of Dillingham improvements project \$15,086,000 - \$11,250,000 if approved will come from the MARAD - PIDP grant</li> </ul>

## Port - Ice Machine

2400 XXXX 70 72 0000 0

<b>REVENUE</b>		
<b>Ice Machine</b>	<b>4785</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Fees from Ice Machine.</li> </ul>		
<b>Transfer from Dock</b>	<b>4990</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>Funds transferred from dock to balance the budget.</li> </ul>		
<b>Total Ice Machine Revenue</b>		<b>\$1,000</b>
<b>EXPENSES</b>		
<b>Supplies</b>	<b>7310</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Salt \$200</li> </ul>		
<b>Minor Tools &amp; Equip</b>	<b>7610</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at this time</li> </ul>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>None at this time</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$300</b>
<ul style="list-style-type: none"> <li>Ice Machine operation \$5,000 (see various grants for \$4,500 support)</li> </ul>		
<b>Equipment Maintenance</b>	<b>8120</b>	<b>\$400</b>
<ul style="list-style-type: none"> <li>Equipment for Maintenance</li> </ul>		
<b>Total Ice Machine Expenses</b>		<b>\$1,000</b>

**Remarks:**

- Curyung support recorded with Grants for fund 5901 at \$6,000 for the year.

## Port - Bathhouse

2400 XXXX 70 73 0000 0

<b>REVENUE</b>		
Bathhouse Fees	<b>4786</b>	<b>\$5,000</b>
<ul style="list-style-type: none"> <li>5% of the Harbor sticker fee will get allocated to the bathhouse.</li> </ul>		
<b>Transfer from Dock</b>	<b>4990</b>	<b>\$13,450</b>
<ul style="list-style-type: none"> <li>Funds transferred from dock to balance the budget.</li> </ul>		
<b>Total Bathhouse Revenue</b>		<b>\$18,450</b>
<b>EXPENSES</b>		
<b>Supplies</b>	<b>7310</b>	<b>\$250</b>
<ul style="list-style-type: none"> <li>Toilet paper, soap,</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$1,500</b>
<ul style="list-style-type: none"> <li>Based on a 20% increase due to increased fuel costs</li> </ul>		
<b>Heating Fuel</b>	<b>7730</b>	<b>\$8,700</b>
<ul style="list-style-type: none"> <li>Based on a 24% increase due to increased fuel costs</li> </ul>		
<b>Water/Sewer</b>	<b>7740</b>	<b>\$2,500</b>
<ul style="list-style-type: none"> <li>Use of water/sewer services</li> <li>One stall open year-round for leased lots</li> </ul>		
<b>Janitorial</b>	<b>7780</b>	<b>\$4,500</b>
<ul style="list-style-type: none"> <li>Contracted cleaning</li> </ul>		
<b>Building Maintenance</b>	<b>7790</b>	<b>\$1,000</b>
<ul style="list-style-type: none"> <li>Maintenance needs</li> </ul>		
<b>Required Inspections</b>	<b>8210</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li></li> </ul>		
<b>Total Bathhouse Expenses</b>		<b>\$18,450</b>

**Remarks:**

- None at this time

## Asset Forfeiture

2500 XXXX 20 22 0000 0

<b>Revenue</b>		
<b>Investment Income</b>	<b>4700</b>	<b>\$150</b>
<ul style="list-style-type: none"> <li>• Reduced income based on decreased returns</li> <li>• Reduced due to a lower fund balance that investment is based on</li> </ul>		
<b>Total Asset Forfeiture Revenue</b>		<b>\$150</b>
<b>Expense</b>		
<b>Not identified</b>		<b>\$15,000</b>
<ul style="list-style-type: none"> <li>• Supplies. Must follow rules set by Asset Forfeiture program.</li> <li>• Plan is for new tasers (will pay half)</li> </ul>		
<b>Total Asset Forfeiture Expense</b>		<b>\$15,000</b>

**Remarks:**

- FY25 unaudited fund balance \$27,823
- FY26 adjusted fund balance \$17,836

## E911 Fund

2550 XXXX 20 21 0000 0

<b>Revenue</b>		
<b>E911 Revenue</b>	<b>4435</b>	<b>\$67,000</b>
<ul style="list-style-type: none"> <li>\$2.00 per landline per month of service submitted by phone companies.</li> </ul>		
<b>Total E911 Revenue</b>		<b>\$67,000</b>
<b>Expense</b>		
<b>Transfer to General Fund</b>	<b>9991</b>	<b>\$67,000</b>
<ul style="list-style-type: none"> <li>Per Alaska Statute 29.35.131. 911 Surcharge E911 funds can be used for “the salaries and associated expenses for 911 call takers for that portion of time spent taking and transferring 911 calls.”</li> <li>Just short of 10% (an amount approved by the council) of the Dispatch Budget will be transferred to the General Fund. The total of the FY27 dispatch budget is \$708,600.</li> </ul>		
<b>Total E911 Expense</b>		<b>\$67,000</b>

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

## Senior Center /NTS & NSIP Grant

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

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

XXXX XXXX 42 44 7100 1

3404/3414 (grant) 2610 (Addtl Match)

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

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

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

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

XXXX XXXX 42 44 7100 1

3403/3413 (grant) 2610 (Addtl Match)

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

<b>Remarks:</b>
<ul style="list-style-type: none"> <li>FY24 Fund Balance -\$1,705 to be cleared in FY25</li> </ul>

## Public Safety Reward

2800 XXXX 20 20 0000 0

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

<p><b>Remarks:</b></p> <ul style="list-style-type: none"> <li>• FY24 Fund Balance of \$400</li> </ul>
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## Various Grant Fund(s)

XXXX XXXX XX XX XXXX 0

Revenue & Expenses		
<b>Grants (Library)</b>	<b>46xx &amp; 7xxx</b>	<b>\$44,638</b>
<ul style="list-style-type: none"> <li>• 4104 - PLA (Electronic Subscriptions 7135; Wages Reimbursable 7400 &amp; Internet 7715) \$7,000</li> <li>• 3973 - State Continuing Education (Training 7155) \$1,250</li> <li>• 4113 - E-Rate &amp; OWL (Internet 7715) \$23,388</li> <li>• 5904 – LINKED grant (Wages Reimbursable 7400; Benefits Reimbursable 7410 &amp; Books 7510) \$3,000 [grant will end 09/26]</li> <li>• 3952 – IMLS – \$10,000 (Wages Reimbursable)</li> </ul>		
<b>Grant Revenue - Federal</b>	<b>4610 &amp; 8520</b>	<b>\$2,200,000</b>
<ul style="list-style-type: none"> <li>• 4430 – DHS FEMA Federal project for Snagpoint Erosion</li> <li>• Project #2116</li> <li>• \$5,572,000 award – 07/23-07/26</li> <li>• DHS FEMA Federal project for Snagpoint Erosion – 90%</li> <li>• Snagpoint Erosion 10% match is with indirect expense through project management and wages and booked to Capital improvement</li> <li>• Engineering GLA 8520</li> </ul>		
<b>Grant Revenue – State</b>	<b>4620</b>	<b>\$4,560,000</b>
<ul style="list-style-type: none"> <li>• 4713 - Designated Legislative Funds match to PIDP – Harbor Floats</li> <li>• Project #2115</li> <li>• \$5,000,0000 Award</li> <li>• As of 03/31/2026 have spent \$395,954.82</li> </ul>		
<b>Grant Revenue – Federal</b>	<b>4610</b>	<b>\$5,000,000</b>
<ul style="list-style-type: none"> <li>• XXXX - Designated Legislative Funds PIDP through MARAD – Harbor Floats</li> <li>• Project #2113</li> <li>• \$11,250,0000 Award (NOT FINALIZED)</li> </ul>		
<b>Grant Revenue – Federal</b>	<b>4620</b>	<b>\$600,000</b>
<ul style="list-style-type: none"> <li>• 4713 - Designated Legislative Funds – New Firehall</li> <li>• Project #3027</li> <li>• \$600,0000 Award</li> </ul>		
<b>Grant Revenue – Federal</b>	<b>4620</b>	<b>\$3,010,000</b>
<ul style="list-style-type: none"> <li>• 3530 EPA – Landfill CDS Appropriation</li> <li>• Project #xxxx</li> <li>• \$4,720,000 Award</li> </ul>		

XXXX XXXX XX XX XXXX 0

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

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

## Carlson House

6100 XXXX 45 45 0000 0

<b>Revenue</b>		
<b>Investment Income</b>	<b>4700</b>	<b>\$21,000</b>
<ul style="list-style-type: none"> <li>Reduced income based on decreased returns</li> </ul>		
<b>Total Carlson House Revenue</b>		<b>\$21,000</b>
<b>Expense</b>		
<b>Insurance</b>	<b>7110</b>	<b>\$1,400</b>
<ul style="list-style-type: none"> <li>Estimated insurance coverage based upon prior year information.</li> </ul>		
<b>Electricity</b>	<b>7720</b>	<b>\$700</b>
<ul style="list-style-type: none"> <li>Estimated cost to maintain lighting in area.</li> </ul>		
<b>Administrative OH</b>	<b>9010</b>	<b>\$210</b>
<ul style="list-style-type: none"> <li>Estimate of Department OH Expenses.</li> </ul>		
<b>Transfer to General Fund</b>	<b>9991</b>	<b>\$4,000</b>
<ul style="list-style-type: none"> <li>Transfer to library</li> </ul>		
<b>Total Carlson House Expenses</b>		<b>\$6,310</b>

**Remarks:**

- FY24 Fund Balance \$376,245
- No longer heating building.
- Carlson items are stored in the library allowing for the transfer to library.

## Ambulance Replacement Fund

7110 XXXX 20 27 0000 0

<b>Revenue</b>		
<b>Rental Income</b>	<b>4220</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>• Nothing at this time</li> </ul>		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$53,000</b>
<ul style="list-style-type: none"> <li>• Transfer from General Fund as a result of Ambulance Fees received minus 10% for Third party billing fees.</li> </ul>		
<b>Total Ambulance Replacement Revenue</b>		<b>\$53,000</b>
<b>Expense</b>		
<b>Major Equipment</b>	<b>7620</b>	<b>\$0</b>
<ul style="list-style-type: none"> <li>•</li> </ul>		
<b>Volunteer Stipend</b>	<b>8335</b>	<b>\$25,000</b>
<ul style="list-style-type: none"> <li>• Volunteer paid for attending trainings and Fire/Ambulance Runs</li> </ul>		
<b>Total Ambulance Replacement Expenses</b>		<b>\$25,000</b>

<b>Remarks:</b>
<ul style="list-style-type: none"> <li>• Transfer of funds will cap at \$700,000 fund balance Resolution 2015-57</li> <li>• FY24 Fund Balance of \$415,367</li> <li>• Ambulance 2 needs to be replaced in two years, takes a two year lead time to make a purchase. Estimated cost \$400,000</li> </ul>

## Equipment Replacement Fund

7120 XXXX XX XX 0000 0

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

## Capital Improvement Fund

7140 XXXX XX XX XXXX 0

<b>Revenue</b>		
<b>Transfer from General Fund</b>	<b>4990</b>	<b>\$220,000</b>
<ul style="list-style-type: none"> <li>Record offset of the Snagpoint Erosion matched with wages and administrative overhead.</li> </ul>		
<b>Total Capital Improvement Revenue</b>		<b>\$220,000</b>
<b>Expense</b>		
<b>Snagpoint Erosion</b>	<b>xxxx</b>	<b>\$220,000</b>
<ul style="list-style-type: none"> <li>SnagPoint Erosion in-kind expenses will be recognized by capturing administrative overhead cost through:</li> <li>Direct Wages and Benefits Reimbursable \$49,300 (Finance 10%, Planning 50%, Administration 40%)</li> <li>Indirect Admin Overhead \$170,700</li> </ul>		
<b>Total Capital Improvement Expenditures</b>		<b>\$220,000</b>

<b>Remarks:</b>
<ul style="list-style-type: none"> <li>Snagpoint Erosion total obligation is \$557,334</li> </ul>

## Landfill Closure

7150 XXXX 30 81 XXXX 0

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

<b>Remarks:</b>
<ul style="list-style-type: none"> <li>• FY24 Fund Balance \$172,044</li> </ul>

