

CITY OF DILLINGHAM, ALASKA
ORDINANCE NO. 2025-03

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL ADOPTING THE BUDGET AMENDMENT NO.1 AND APPROPRIATING FUNDS FOR THE FY 2026 CITY OF DILLINGHAM BUDGET

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

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

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

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

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

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

1. The FY 2026 Operating Budget and Capital Improvement Amendment No.1 as recommended by the City Manager is hereby adopted for the City of Dillingham.
2. The amounts set forth in the budget by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2026.
3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from one to another and from one Capital Project to another by resolution.
4. The City Manager shall have the power to transfer funds from one line item object code to another within a fund and within a Capital Improvement Project.

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

- Section 1. Classification.** This ordinance is a non-code ordinance.
- Section 2. Severability.** If any portion of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.
- Section 3. Appropriation summary.** The total appropriation from the Treasury in Section 6 was a total of \$ 28,197,223

Section 4. Revenues		
General Fund		
Taxes		
General Sales Taxes	3,500,000	
Remote Sales Taxes	650,000	
Alcohol Sales Taxes	280,000	
Transient Lodging Sales Taxes	125,000	
Gaming Sales Tax	15,000	
Tobacco Tax	280,000	
Marijuana Tax	90,000	
Penalty & Interest – Sales Tax	17,000	
Real Property Taxes	2,600,000	
Personal Property Taxes	700,000	
Penalty & Interest – Property Tax	130,000	
Business License	17,000	
Other Revenue		
Telephone Gross State Tax	70,000	
Raw Fish Tax	150,000	
Shared Fisheries	20,000	
Revenue Sharing (community support)	83,543	
Payment in Lieu Taxes (PILT)	540,000	
Jail Contract Revenue	584,764	
Motor Vehicle Tax	25,000	
Ambulance Fees	60,000	
Lease and Rental Income	35,000	
Administrative Overhead	200,105	
PERS on Behalf	275,799	
PERS Forfeiture Fund	25,000	
All Other Revenues	299,200	
Total General Fund Revenues		10,772,411

Special Revenue & Other Funds Revenues

Water	232,800	
Waste Water	463,300	
Landfill	331,100	
Port – Dock	755,740	
Port – Harbor	187,130	
Asset Forfeiture	500	
E-911	67,000	
Senior Center (Includes grants)	102,586	
Library Grants	66,727	
Debt Service	594,000	
Mary Carlson Estate	21,000	
Ambulance Reserve	0	
Total General Fund & Special Revenues		<u>2,821,883</u>

Project Revenue

EPA Federal Grant - Landfill	3,882,500	
State Appropriations	757,500	
Curyung - Ice Machine	6,000	
BBEDC Intern	73,400	
EPA Federal Grants	3,209,387	
SOA SRF Loan - Water Improv PFAS	200,000	
Total General Fund & Special Revenues		<u>8,128,787</u>
TOTAL REVENUES		<u>21,723,081</u>

Section 5. Transfers

Transfers from General Fund to Other Funds

Water	0	
Wastewater	0	
Landfill	594,000	
Harbor	0	
Senior Center	227,855	
Ambulance Replacement	50,000	
Equipment Replacement	111,000	
Capital Projects	0	
SRF Loans Payments	51,011	
Streets Bond Payment	156,000	
Firehall Bond Payment	47,000	
School Bond payment	550,750	
Total Transfers from Gen. Fund		<u>1,787,616</u>

Transfers from Dock Fund to Harbor Funds

Harbor Operations	301,580	
Ice Machine	0	
Bathhouse	8,920	
Total Transfers from Dock Fund		310,500

Transfers from Department to Department

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

TOTAL TRANSFERS

2,194,116

TOTAL REVENUES, TRANSFERS, AND FUNDS

23,917,197

Section 6. Appropriations.

General Fund Government Operations

City Council	121,550	
City Clerk	318,600	
Administration	472,550	
Finance	1,547,940	
Legal	100,000	
Insurance	375,000	
Planning	297,000	
Foreclosures	20,000	
IT	372,500	
PS Administration	448,850	
PS Dispatch	842,850	
PS Patrol	1,571,700	
PS Corrections	820,045	
PS DMV	92,150	
PS Animal Control Officer	88,350	
PS Fire Department	604,500	
PS Volunteer Fire Donation	10,000	
PS K-9	2,000	
PW Administration	473,700	
PW Buildings & Grounds	976,800	
PW Shop	610,600	
PW Streets	626,100	
Library	186,875	
City School District	1,702,000	
Grandma's House	90,900	
Transfer Subsidy for Special Revenue	1,787,616	
Total General Fund Appropriations		14,560,176

Special Revenue & Other Funds Appropriations

Water	483,400
Waste Water	484,400
Landfill	936,400
Port-Dock	1,085,546
Port-Harbor	481,130
Port Harbor – Ice Machine	200
Port Harbor – Bathhouse	17,000
Asset Forfeiture	25,000
E-911	67,000
Senior Center	330,441
Library Grants	66,727
EPA Federal Grant Landfill	3,882,500
State Appropriations	757,500
SRF Loans	200,000
EPA Federal Grant Snagpoint	3,209,387
BBEDC Intern Grants	73,400
Curyung Grant	6,000
Mary Carlson Estate	6,255
Ambulance Replacement Fund	15,000
Debt Service	1,398,761
Equipment Replacement/Reserve	111,000
Capital Project (Planning) Fund	0

Total Special Rev & Other Appropriations

13,637,047

TOTAL APPROPRIATIONS

28,197,223

Total Revenues and Transfers

23,917,197

Total Appropriations

28,197,223

Net Increases (Decreases) to Balance

(4,280,026)

Section 7. Fund Balance Explanation

(3,727,465)	General Fund Reserves
(271,700)	Water/Sewer Fund Reserves
(11,300)	Landfill Fund
(319,806)	Port-Dock Fund Reserves
(24,500)	Asset Forefeiture
14,745	Mary Carlsons Estate
35,000	Ambulance Reserve Capital Project
25,000	Landfill Closure Fund Reserves
<u>(4,280,026)</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 November 6, 2025.

SEAL

Alice Ruby, Mayor

ATTEST:

Abigail Flynn, Acting City Clerk