



FINANCE AND BUDGET COMMITTEE

Monday, June 15, 2026 at 5:30 PM

AGENDA

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING

CITY HALL COUNCIL CHAMBERS

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

Zoom call-in instructions used for all public meetings: Zoom call-in:1-719-359-4580, Meeting ID: 920 - 483 - 0473, Passcode: 99576

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

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

- [1.](#) F&B Minutes from 4/23/2026

APPROVAL OF AGENDA

STAFF REPORTS

- [2.](#) Finance and Budget Staff Report
- [3.](#) Financial Report
 - a. Revenue and Expense Report April 2026

UNFINISHED BUSINESS

4. Fish Tax

NEW BUSINESS

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Thursday, April 23, 2026 at 5:30 PM

MINUTES

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

MEETING INFORMATION

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CALL TO ORDER

Chair Curt Armstrong called the Finance & Budget Committee meeting to order at **5:33 p.m.**

ROLL CALL

Present:

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

Excused:

- Kaleb Westfall, Council Member
- Jean Barrett, Council Member

A quorum was established.

APPROVAL OF MINUTES

2. Minutes

03/26/2026

Steve Carriere initially moved to approve all minutes included in the packet. During discussion, committee members discussed whether workshop minutes should be formally approved. Following discussion, the original motion was rescinded.

Motion: Approve the March 26, 2026 Finance & Budget Committee meeting minutes.

Moved by: Steve Carriere

Seconded by: Jack Savo Jr

Discussion:

- Committee discussed whether workshop minutes should be approved as part of the regular minutes process.
- Members noted workshops are generally informational and have historically not required formal minutes.
- It was noted that workshop summaries may still provide value for public information purposes.

Vote: By unanimous consent; no objection.

Action: Motion carried.

APPROVAL OF AGENDA

Motion: Approve the agenda as presented.

Moved by: Steve Carriere

Seconded by: Jack Savo Jr.

Vote: By unanimous consent; no objection.

Action: Motion carried.

STAFF REPORTS

3. Staff Report for 04/23/2026

Finance Director Anita Foran provided the staff report and updates on ongoing financial and administrative activities.

Audit

- Annual audit remains in progress.

Staffing

- Vacant positions have been advertised.
- Temporary staffing support has been secured through available on-call personnel.

Property Taxes

- Property assessment notices were mailed in March and statutory deadlines have been met.
- Aircraft assessment notices were completed.
- Property tax collections remain on schedule.

- One foreclosure action involving four remaining properties has been completed.
- A second foreclosure action involving seventeen properties remains open through July 24, 2026.
- Collection letters were mailed April 5, 2026.
- Additional delinquent property tax accounts are being reviewed.

Grants

- FY2027 NTS Senior Center Continuation Grant application for approximately \$56,000 was submitted.
- FY2026 NTS quarterly reports are being finalized.
- BBEDC internship funding opportunities remain available.
- Reports were completed and submitted for:
 - Downtown Fire Hall
 - PFAS Project
 - Curyung Ice Machine
 - Snag Point Federal Grant
- Additional reports due by month-end include:
 - Jail Contract
 - Library LINK Grant
 - Harbor Float State Grant
 - Senior Center NTS grant

Budget

- FY2026 Budget Amendment No. 2 was introduced and scheduled for Council adoption on May 7, 2026.
- FY2027 budget preparation has begun.
- Staff presented preliminary salary schedule adjustments and organizational changes for committee consideration.

Other Business

- Insurance renewal application was submitted.
- Janitorial Request for Proposals was opened and scored.
- Letter of intent is expected to be presented to Council on May 7, 2026.
- Utility payments remain due on the 15th of each month.
- Property tax billing activities will begin July 1.

Revenue and Expense Report

- Staff reported revenues and expenditures are generally tracking as expected.
- Fund balance drawdown remains consistent with budget projections.
- State revenue sharing reimbursement was received at the anticipated reduced level.

Committee members asked questions regarding grants, revenue and expense reporting, and state revenue sharing projections.

UNFINISHED BUSINESS

4. Fish Tax

City Manager Jack Savo presented research regarding enforcement of Dillingham Municipal Code 4.21 concerning the City's raw fish tax.

Discussion

- Staff reviewed legal analysis prepared by the City Attorney regarding enforceability of the tax.
- Committee discussed:
 - Definitions of first purchaser and point of sale.
 - Fish delivered by tender to processors located within city limits.
 - Economic nexus and use-tax theories supporting collection.
 - Potential taxation of fish harvested in other districts and processed in Dillingham.
 - Processor reporting requirements and implementation procedures.
 - Historical collection practices and fish ticket documentation.
 - Potential challenges regarding double taxation.
 - Coordination and communication with neighboring boroughs and processors.

Committee members generally agreed the City should continue evaluating implementation while ensuring all legal and administrative questions are addressed before proceeding.

Committee Direction

- Staff was directed to continue researching remaining questions.
- Staff was directed to develop an implementation strategy, communication plan, and additional legal clarification regarding taxation scenarios involving other taxing jurisdictions.
- Committee expressed support for moving the concept forward pending completion of the additional research and implementation review.

NEW BUSINESS

5. FY27 Wages and Benefits Proposed

Finance Director Anita Foran presented the proposed FY2027 wages and benefits budget.

Discussion

Key components of the proposal included:

- A 1% Cost of Living Adjustment (COLA).
- Reinstatement of a Step 12 cap.
- Grandfathering existing employees above Step 12.
- Addition of EMS Driver classification.

- Reclassification of the Deputy Clerk/Admin Assistant position.
- Elimination of Level 12 and adjustment of Deputy City Manager compensation.
- Consideration of a 0% increase for Level 11 positions.
- Projected personnel expenditures totaling approximately \$8.86 million at full staffing.
- Projected increases in health insurance, dental insurance, and workers' compensation costs.
- Staff reported the proposal would maintain personnel costs at or below FY2026 levels while meeting contractual obligations and maintaining staffing capacity.

Committee members discussed:

- Collective bargaining agreements.
- Future budget constraints.
- Staffing assumptions.
- Employee benefits costs.
- Long-term financial sustainability.

Action

No formal motion was made.

Committee members expressed support for staff using the proposed wage and benefit framework as the basis for continued FY2027 budget development.

6. FY27 Salary Schedule Proposed

Finance Director Anita Foran reviewed the proposed FY2027 salary schedule.

Discussion

Topics discussed included:

- Step progression requirements.
- Merit-based advancement criteria.
- Salary level adjustments.
- Budget impacts of wage changes.
- Alignment with collective bargaining agreements.
- Strategies for maintaining competitive compensation while controlling costs.

Staff noted that the proposed schedule would result in personnel expenditures remaining below FY2026 levels while providing a 1% increase to most employees.

Action

No formal motion was made.

Committee members indicated support for utilizing the proposed salary schedule during preparation of the FY2027 budget.

7. Organizational Chart for FY2027

City Manager Jack Savo presented the proposed FY2027 organizational chart.

Discussion

Administration

- Assignment of project management responsibilities among the City Manager, Deputy City Manager, and Planner.
- Organizational structure intended to improve continuity of operations and project oversight.

Port and Harbor

- Proposed consolidation of Port Director and Harbor Master duties.
- Planned implementation following the 2026 summer season.

Finance and Administration

- Reduction from two assistant finance positions to one.
- Reinstatement of the Deputy Clerk/Admin Assistant position.
- Shared support responsibilities between Planning and the Clerk's Office.

Police Department

- Conversion of the Animal Control Officer position from part-time to full-time.

Community Services

- Increase of Senior Center Kitchen Manager from half-time to full-time.
- Increase of driver position from half-time to three-quarter time.

Seasonal and Internship Positions

- Discussion regarding seasonal staffing, BBEDC-funded positions, EMS staffing, and Harbor staffing.
- Members encouraged maintaining flexibility for grant-funded and seasonal positions.

Committee members expressed general support for the organizational structure while emphasizing flexibility and effective use of employee skills.

Action

No formal motion was made.

Committee members supported staff continuing budget development utilizing the proposed organizational structure.

PUBLIC/COMMITTEE COMMENT(S)

Committee members discussed:

- The value of internship and seasonal employment programs.
- Maintaining flexibility in organizational structures.
- Importance of Council oversight when establishing new programs or positions.
- Interest in reviewing the complete FY2027 budget as development continues.

ADJOURNMENT

There being no further business before the Committee, Chair Armstrong adjourned the meeting at **7:23 p.m.**

ATTEST

Abigail Flynn, City Clerk

Approval Date

Mayor
Alice Ruby

Acting Manager
Jack Savo Jr



Dillingham City Council
Triston Chaney

Steven Carriere
Curt Armstrong
Kaleb Westfall
Kevin McCambly

MEMORANDUM

Date: 06/12/2026

To: Jack Savo, City Manager

From: Anita Foran, Finance Director

Subject: Finance & Budget Report 06/15/2026

Council Considerations/Recommendations:

None at this time.

Department Accomplishment and Opportunities:

Sales tax reporting has been improved by providing more thorough audits of the sales tax reports. This has increased compliance with City code by increasing the vendors understanding on how exemptions work, generating more business licenses that had not been submitted and educating vendors on how to properly calculate sales tax.

Generated several promissory notes and removed several people from the foreclosure list as a result as full payouts.

Payroll reviews of personnel files have been audited to ensure entries have been done correctly and all benefits are being reported properly.

Accounts receivable training has continued to develop the amount of tasks completed and a better understanding of what the job requires to allow for more independence on working on tasks.

Title 47 reports have been filed for PDF processing.

Audit Update:

FY25 Audit –Audit work has continued. Discoveries have been made during this review of software setup issues dating back to the original start-up date of 2012. Corrections are being made that will correct the FY25 subledger balance issues that have accumulated since the software implementation.

Department staffing:

Assistant Finance Director – Revenue Cycling Manager has been filled. The AFD Purchasing Manager has resigned to be effective 07/31/2026. This position will be replaced with an Accounting Technician III to manage the grant reporting, major purchases and collections. Advertisement will not begin until later to provide a reduced budget.

Training of the Assistant Finance Department has begun.

Property Tax:

2026 certified tax roll has been approved by the council for real and personal property tax. Invoices for those taxes are to be mailed out on 07/01/2026.

Collections:

2018-2022 Foreclosure (3DI-24-00061CI) one-year redemption period has closed. The 4 remaining properties have been foreclosed. Next step in the process is to present options to the council to determine further actions.

2020-2024 Foreclosure (3DI-25-00062CI) properties have until July 24, 2026, before the redemption period is closed. There are 11 remaining properties on this list.

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

Write off lists are being prepared and will be ready for the next F&B meeting for review.

Grants:**Grant Updates**

- BBEDC Interns have been hired for EMS, Library and Harbor offices.
- A replacement for the library LINKED grant has been submitted for approval with the school district.
- Jail Contract budget requests have been submitted for the new fiscal year.

Budget:

FY26 Budget amendment 2 was introduced and failed to pass the council level.

FY27 Budget was introduced at the council level on 06/10/2026 and is scheduled for public hearing and approval consideration on 06/18/2026:

FY28-FY29 creation began with the FY27 Budget.

Internal Controls:

- Review of the document is on hold.

Other News:

- APRA insurance renewal application has been received and ready for approval.

Upcoming Calendar Items:

- End of Fiscal Year 2026 is on 06/30/2026.
- 15th of each month utility payments due; on the last day of month utility bills are sent.
- July 1, 2026 property tax invoices are to be mailed out.

Revenue and Expense Report – April 2026:

- Target percentage for March activity is 83%. Explanations provided in this report are for those items below 63% and above 120%. These are unaudited items and will have adjustments as the audit work is completed.
- Fund balance is a decrease of \$2,850,593.
- General fund revenue is on target at 80%.
- Remote online sales tax returns are at 59%. Reports have only been submitted as of February 2026. Returns have increased over the following months. This item was impacted by FY25 budget adjustments.
- Tobacco Excise tax returns are low at 59%.
- Payments of property tax are recorded at 103% & 105%. Actual amount received is 96% for real property and 83% for personal property.
- Property tax penalty and interest adjustments have corrected the prior months high reporting.
- Raw Fish tax reports were lower than originally budgeted and is received at only 40%.
- Lease and Rental income will be low until the end of the fiscal year when an annual lease payment is received from one of the vendors.
- Administrative overhead is reduced in all areas due to reduced spending in special revenue funds.
- PERS Forfeiture funds have returned higher than expected.

Special Revenues & Other Funds Revenue

- Dock Revenue is 35% and will not rise much until May when the main barges arrive.

- Harbor revenue is at 41% and as the harbor season starts when most revenue is recognized.
- Library grants are at 56% as funds are received after expenses are met.
- The investments are low for the Mary Carlson Estate and has a revenue of 56%.
- Special revenues is received at 68%.

Transfers

- Transfers to the landfill have been reduced due to reduced spending that is expected to happen in the final quarter and is at 56% of the budget.
- Equipment replacement of \$2,805 reflects expenses for the K-9 unit requested in FY25 but received in FY26. The \$111,000 budget is for the annual payment for the grader loan. The grader is expected to arrive in the summer of 2026.
- Debt Service payments have been made. Payments towards the Sewer Lagoon due on May 1, 2026 were paid in April. The \$17,378 payment causes the 34% overage.
- Transfers from Dock to Harbor have not happened due to Dock revenue being less than expenditures.

General Fund Expenditures

- City council expenditures are at 53% due to reduced spending for a lobbyist.
- Foreclosure expenditures are at 34% and will increase as the foreclosure process continues.
- IT Expenditures are at 58% due to reduction in hardware purchases.
- K-9 Unit is at 13% for a veterinary expenditures.
- The Fire Department donation expenses are at 16%, most funds were spent at the banquet held in June.
- Public Works Administration is low at 55% due to past staff openings
- Shop (41%) & streets (46%) expenditures are low due to an open staff position.
- Repairs to Grandma's house is low at 46%. The purpose of the building is still in debate.
- General fund expenditures are at 75% as expected.

Special Revenues & Other Funds Expenditures

- Water and Wastewater are low due to the not having purchased major equipment. As a result of holding major purchases until an asset replacement schedule is approved.

- Landfill expenditures are low due to timing of expenses to be further in the year.
- Dock expenditures are low due to normal timing of operation.
- Harbor expenditures are lower due to an open staff position for the month.
- Asset forfeiture funds are spent at only 26%.
- Senior Center grants are high due to the budget revision not being passed.
- Library grant expenditures are low at 52%.
- Ambulance reserve fund expenditures are low at 31% due to a refund in an expense from FY25.
- Debt services expenses are on time as expected. Payments towards the Sewer Lagoon forgivable loan were paid on \$17,378 payment causes the 34% overage.
- Equipment replacement expenditures reflect K-9 expenditures that arrived late.
- Average expenditures are at 58%.

Grant and Bond Revenues/Expenditures

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

Capital Project Revenues/Expenditures

- No activity.

City of Dillingham
 Unaudited Revenues and Expenditures As of

April 30, 2026

Data Collected on:
 6/12/2026

Section . Item 3.

	04/30/26			04/30/25			Uncollected	% Adj
	Budget - FY26	YTD	Percent	YTD	INC/(DEC)			
General Fund Revenues								
General Sales Tax	\$ 3,500,000	\$ 2,329,350	67%	\$ 2,771,929	\$ (442,579)	(2,692.78)	66%	
General Sales Tax - Remote	650,000	380,759	59%	394,058	(13,299)		59%	
Alcohol Sales Tax	280,000	220,035	79%	197,142	22,893		79%	
Transient Lodging Sales Tax	125,000	90,668	73%	104,200	(13,532)	-	73%	
Gaming Sales Tax	15,000	17,584	117%	7,096	10,488		117%	
Tobacco Excise Tax	280,000	165,193	59%	205,891	(40,698)		59%	
Marijuana Excise Tax	90,000	70,751	79%	71,114	(363)		79%	
Business License	17,000	15,050	89%	14,450	600		89%	
Penalty & Interest - Sales Tax	17,000	14,638	86%	6,582	8,056	(3,023.66)	68%	
Total Sales Tax	4,974,000	3,304,027	66%	3,772,462	(468,435)		66%	
Real Property Tax	2,600,000	2,673,405	103%	2,537,576	135,830	(182,616.18)	96%	
Personal Property Tax	700,000	733,429	105%	1,127,418	(393,990)	(154,563.97)	83%	
Penalty & Interest - Property Tax	130,000	126,865	98%	161,159	(34,295)		98%	
Total Property Taxes	3,430,000	3,533,698	103%	3,826,153	(292,455)		93%	
Telephone Gross Receipts State Tax	70,000	-	0%	-	-		0%	
Shared Fisheries	150,000	-	0%	147,328	(147,328)		0%	
Raw Fish Tax	20,000	7,904	40%	6,738	1,165		40%	
Community Sharing	83,543	84,143	101%	-	84,143		0%	
Payment in Lieu of Taxes (PILT)	540,000	540,299	100%	537,418	2,881		100%	
State Jail Contract	584,764	438,573	75%	271,828	166,745		75%	
Motor Vehicle Tax	25,000	16,541	66%	14,702	1,839		66%	
Ambulance Fees	60,000	48,066	80%	29,887	18,179		80%	
Lease & Rental Income	35,000	9,350	27%	9,240	110		27%	
Admin Overhead	200,105	106,392	53%	104,111	2,280		53%	
PERS on Behalf	275,799	211,743	77%	151,415	60,328		77%	
PERS Forfeiture Fund	25,000	31,972	128%	33,400	(1,428)		128%	
Other Revenues	299,200	241,379	81%	278,893	(37,514)	(11,262.14)	77%	
Total	2,368,411	1,736,360	73%	1,584,961	151,399		73%	
Total	\$ 10,772,411	\$ 8,574,086	80%	\$ 9,183,577	\$ (609,491)		76%	
Special Revenue & Other Funds Revenue								
Water	232,800	197,657	85%	191,259	6,398	(17,895.57)	77%	
Sewer	463,300	379,874	82%	338,724	41,151	(24,159.02)	77%	
Landfill	331,100	253,150	76%	284,676	(31,525)	(5,592.95)	75%	
Port - Dock	755,740	266,552	35%	527,981	(261,429)	(279.26)	35%	
Port - Harbor	187,130	76,585	41%	38,537	38,047	(11,968.00)	35%	
Asset Forfeiture Fund	500	330	66%	608	(279)		0%	
E-911 Service	67,000	53,995	81%	55,894	(1,899)		81%	

City of Dillingham
Unaudited Revenues and Expenditures As of

April 30, 2026

Data Collected on:
6/12/2026

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	<u>Budget - FY26</u>	<u>04/30/26</u> YTD	<u>Percent</u>	<u>04/30/25</u> YTD	<u>INC/(DEC)</u>	
Public Safety Reward	-	-	0%	-	-	
Senior Center (Non-Grant)	52,100	34,180	66%	20,083	14,097	66%
Senior Center (Grant)	50,486	40,100	79%	54,274	(14,174)	79%
Library (Grants)	66,727	37,100	56%	29,880	7,220	56%
Debt Service - Bond Investments	80,000	77,265	97%	89,625	(12,360)	97%
Debt Service - SOA Revenue	514,000	495,235	96%	683,388	(188,153)	96%
Debt Services - Streets Refund	-	-		(22,882)	22,882	
Mary Carlson Estate	21,000	11,786	56%	16,360	(4,573)	56%
Ambulance Rental	-	-	0%	4,800	(4,800)	
Total	\$ 2,821,883	\$ 1,923,810	68%	\$ 2,313,207	\$ (389,397)	66%
Transfers						
<i>From General Fund to Other Funds</i>						
Water	-	-		-	-	
Landfill	594,000	333,330	56%	516,275	(182,945)	
Senior Center	227,855	198,332	87%	281,715	(83,382)	
Ambulance Reserve	50,000	38,453	77%	23,910	14,543	
Equipment Replacement	111,000	2,805	3%	259,498	(256,693)	
Capital Projects (Fund 7140)	-	-	0%	128,006	(128,006)	
Landfill Closure (Fund 7150)	25,000	20,830	83%	20,834	(4)	
Debt Service SRF Loans	51,011	68,389	134%	51,461	16,928	
Debt Service Streets Bond	156,000	158,735	102%	164,757	(6,022)	
Debt Service Firehall Bond	47,000	47,000	100%	43,000	4,000	
Debt Service School Bond	550,750	569,515	103%	302,987	266,528	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	301,580	-	0%	37,427	(37,427)	
Port - Harbor - Ice Machine	-	255	0%	-	255	
Port - Harbor - Bathhouse	8,920	-	0%	-	-	
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	67,000	53,995	81%	77,124	-	
Transfer from Carlson Estate to Library	4,000	3,334	83%	3,334	-	
Transfer from Wastewater to Water	-	-	0%	-	-	
Total	\$ 2,194,116	\$ 1,494,973	68%	\$ 1,910,327	\$ (392,225)	
Total Revenues & Transfers	\$ 15,788,410	\$ 11,992,868	76%	\$ 13,407,111	\$ (1,391,113)	

City of Dillingham
Unaudited Revenues and Expenditures As of

April 30, 2026

Data Collected on:
6/12/2026

Section . Item 3.

	<u>04/30/26</u>		<u>Percent</u>	<u>04/30/25</u>	
	<u>Budget - FY26</u>	<u>YTD</u>		<u>YTD</u>	<u>INC/(DEC)</u>
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 121,550	\$ 64,665	53%	\$ 71,555	\$ (6,890)
City Clerk	318,600	236,433	74%	277,535	(41,102)
Administration	472,550	400,415	85%	349,228	51,187
Finance	1,547,940	1,208,696	78%	1,193,075	15,622
Legal	100,000	95,170	95%	154,129	(58,959)
Insurance	375,000	281,675	75%	336,968	(55,293)
Planning	297,000	229,052	77%	211,866	17,185
Foreclosures	20,000	6,769	34%	7,049	(280)
IT	372,500	217,856	58%	332,346	(114,490)
Public Safety Administration	448,850	330,984	74%	307,527	23,457
Dispatch	842,850	671,368	80%	674,280	(2,912)
Patrol	1,571,700	1,197,385	76%	959,102	238,283
Corrections	820,045	702,636	86%	655,260	47,376
DMV	92,150	75,087	81%	74,332	755
Animal Control Officer	88,350	79,327	90%	108,409	(29,081)
K-9 Unit	2,000	269	13%	5,087	(4,818)
Fire	604,500	459,885	76%	597,161	(137,276)
Fire Department Donation	10,000	1,608	16%	1,697	(90)
Public Works Administration	473,700	259,784	55%	347,566	(87,781)
Building and Grounds	976,800	553,500	57%	721,845	(168,345)
Shop	610,600	252,258	41%	320,399	(68,140)
Street	626,100	290,318	46%	402,708	(112,390)
Library	186,875	139,198	74%	218,446	(79,248)
Grandma's House	90,900	42,148	46%	41,904	
City School	1,702,000	1,700,521	100%	1,700,521	-
Transfers to Other Funds	1,787,616	1,416,559	79%	1,771,608	(355,049)
Total	\$ 14,560,176	\$ 10,913,566	75%	\$ 11,841,601	\$ (928,279)

City of Dillingham
 Unaudited Revenues and Expenditures As of

April 30, 2026

Data Collected on:
 6/12/2026

Section . Item 3.

	<u>Budget - FY26</u>	<u>04/30/26</u> YTD	<u>Percent</u>	<u>04/30/25</u> YTD	<u>INC/(DEC)</u>
Special Revenue Funds Expenditures					
Water	483,400	239,586	50%	165,227	74,360
Sewer	484,400	266,718	55%	230,653	36,064
Landfill	936,400	586,480	63%	772,957	(186,477)
Port - Dock	1,085,546	402,999	37%	528,175	(125,176)
Port - Harbor	498,330	279,594	56%	228,033	51,562
Asset Forfeiture Fund	25,000	6,500	26%	-	6,500
E-911 Service	67,000	53,995	81%	150,176	(96,181)
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	279,955	230,807	82%	300,307	(69,500)
Senior Center (Grant)	50,486	53,281	106%	62,362	(9,081)
Library (Grants)	66,727	34,712	52%	30,292	4,420
Mary Carlson Estate	6,255	5,026	80%	5,749	(723)
Ambulance Reserve Fund	15,000	4,600	31%	3,800	800
Debt Service SRF Loans	51,011	68,389	134%	51,461	16,928
Debt Service School Bond	1,064,750	1,064,750	100%	986,375	78,375
Debt Service Firehall Bond	47,000	47,000	100%	43,000	4,000
Debt Service Streets Bond	236,000	236,000	100%	231,500	4,500
Equipment Replacement	111,000	2,805	3%	247,401	(244,596)
Total	\$ 5,508,260	\$ 3,583,243	65%	\$ 4,037,467	\$ (454,224)
	\$ 20,068,436	\$ 14,496,809	72%	\$ 15,879,068	\$ (1,382,503)
Net Increase (Decrease) to Fund Balances	\$ (4,280,026)	\$ (2,503,940)		\$ (2,471,957)	\$ (8,610)

City of Dillingham
Unaudited Revenues and Expenditures As of

April 30, 2026

Data Collected on:
6/12/2026

Section . Item 3.

	<u>Budget - FY26</u>	<u>04/30/26</u> YTD	<u>Percent</u>	<u>04/30/25</u> YTD	<u>INC/(DEC)</u>
Grant & Bond Revenues					
SOA-Landfill Firebreak	-	-		-	-
EPA Landfill Grant	3,882,500	-	0%	-	-
COVID - CARES & ARPA & LGLR	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-		(93,719)	93,719
PFAS Improvement	200,000	125,599	63%	-	125,599
State Jail Medical	-	10,469	0%	-	10,469
Legislative Grant Harbor	757,500	128,987	17%	-	128,987
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		36,217	(36,217)
Curyung-Ice Machine	6,000	1,594	27%	-	1,594
Snagpoint Funding	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	8,225	11%	15,412	(7,187)
BBEDC Training Reimb	-	20,894		4,375	16,519
BBNC Training Reimb	-	-		-	-
Total	\$ 8,128,787	\$ 295,769	4%	\$ 1,714,480	\$ (1,418,711)
Grant & Bond Expenditures					
SOA-Landfill Firebreak	-	-		-	-
EPA Landfill Grant	3,882,500	-	0%	-	-
COVID - CARES & ARPA & LGLR	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-		576,281	(576,281)
PFAS Improvement	200,000	167,841	84%	-	167,841
State Jail Medical	-	1,390		-	1,390
Legislative Grant Harbor	757,500	442,065	58%	-	442,065
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		10,882	(10,882)
Curyung-Ice Machine	6,000	2,007	0%	2,666	(659)
Snagpoint Erosion	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	8,225	11%	15,412	(7,187)
BBEDC Training Reimb	-	20,894		4,375	16,519
BBNC Training Reimb	-	-		-	-
Total	\$ 8,128,787	\$ 642,422	8%	\$ 2,361,811	\$ (1,719,389)
	\$ -	\$ (346,653)		\$ (647,331)	\$ (3,138,100)

City of Dillingham
 Unaudited Revenues and Expenditures As of

April 30, 2026

Data Collected on:
 6/12/2026

Section . Item 3.

	<u>Budget - FY26</u>	<u>04/30/26</u> YTD	<u>Percent</u>	<u>04/30/25</u> YTD	<u>INC/(DEC)</u>
Capital Project Funds Revenues					
Harbor Mayor Sale Revenue	-	-		-	-
Total	\$ -	\$ -		\$ -	\$ -
Capital Project Funds Expenditures					
Public Safety Building	-	-		-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Snagpoint Erosion	-	-		-	-
Sewer Lagoon Aeration	-	-		101,006	(101,006)
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		27,000	-
Landfill Closure (7150)	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Harbor cleanup	-	-		-	-
Total	\$ -	\$ -	0%	\$ 128,006	\$ (101,006)
	\$ -	\$ -		\$ (128,006)	\$ 101,006

	Budget	Actual
General Fund Revenue	\$ 10,772,411	\$ 8,574,086
Special Fund Revenue	\$ 2,821,883	\$ 1,923,810
Transfers In	\$ 2,194,116	\$ 1,494,973
Grant and Bond Revenue	\$ 8,128,787	\$ 295,769
CIP Revenue	\$ -	\$ -
	\$ 23,917,197	\$ 12,288,637
General Fund Expenditures	\$ 14,560,176	\$ 10,913,566
Special Fund Expenditures	\$ 5,508,260	\$ 3,583,243
Grant and Bond Expenditures	\$ 8,128,787	\$ 642,422
CIP Expenditures	\$ -	\$ -
	\$ 28,197,223	\$ 15,139,230
Net Increase (Decrease) to Fund Bal	\$ (4,280,026)	\$ (2,850,593)