



FINANCE AND BUDGET COMMITTEE

Wednesday, March 12, 2025 at 5:30 PM

AGENDA

In compliance with the Americans with Disabilities Act, individuals needing special accommodations / during this meeting should notify the City of Dillingham at 907-842-5212 at least three working days before the meeting.

MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES - none

APPROVAL OF AGENDA

STAFF REPORTS

1. Finance and Budget Staff Report
2. Revenues and Expense Report as of December 31st, 2024

NEW BUSINESS

3. Set a Time for the Audit Financial Workshop
4. Foreclosure List 2020-2024
5. Set a date to discuss the FY25 budget revision

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT

Mayor
Alice Ruby

Acting Manager
Daniel Decker



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

MEMORANDUM

Date: March 03/07/2025

To: Daniel Decker, City Manager

From: Anita Fuller, Finance Director

Subject: Finance & Budget Report 03/12/2025

Council Considerations/Recommendations:

- Nothing new at this time.

Department Accomplishment and Opportunities:

Questica:

Have started the setup of Capital Budget.

Audit Update:

FY24 Audit – Financial Statement final draft has been received, reviewed and approved pending any changes from the attorney letter. (Due to timing the attorneys are given one more chance to make revisions to their initial letter.) Approval of the audit is scheduled for 03/27/2025. A workshop will need to be scheduled for an hour before the meeting to allow for time to discuss results and the findings discovered and the responses to address those findings.

Department staffing:

Receivables Tech II – Position became open and has been filled starting 01/27/2025. Training is ongoing.

Cashier Tech I – Position has been filled 02/10/2025. Training is ongoing.

Property Tax:

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

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

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

Collections:

A foreclosure 2018-2022 has been finalized.

A foreclosure 2020-2024 is drafted and ready for council review.

Past due utility collections have started.

Grants:

NTS Grant report is finalized in February.

Budget:

FY25 Budget revisions have begun. Delays are being experienced due to coding errors created by staff turnover in multiple departments.

FY26 Budget is to begin when FY25 Budget revisions are done.

Internal Controls:

- On hold for after budget revisions and staff training.

Other News:

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

Upcoming Calendar Items:

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

Revenue and Expense Report – December 2024:

- Target percentage is 50%. Explanations are for those items above 70% or below 30%.
- Fund balance is a decrease of \$41,116.
- Gaming sales tax reports remain at 7%.
- Sales Tax penalty & interest is at 29%, Next review of returns will be after the business licenses are mailed out.
- Real and personal property taxes are higher than expected at 103%. Penalty & Interest is high at 111% an investigation of a recent AccuFund software issue is being reviewed. The actual amount collected in December is 91% for real property and 85% for personal property.
- Shared Fisheries revenue was received at \$147,328 and will require a budget revision for a reduction of \$452,672.
- The PILT is \$17,418 higher than expected and will require a budget revision.

- Other state revenues arrive later in the year.
- Ambulance fees are low. The Fire Department is reviewing fees and anticipates an increase over the summer. DMV fees are generally several months behind but are currently lower than expected at 17%.
- Lease and rental incomes are as expected at 16%.
- PERS Forfeiture fund has already exceeded expectations and will require a budget revision.

Special Revenues & Other Funds Revenue

- Harbor revenue is expected to continue to be low until April with the sale of Harbor stickers.
- Senior Center non-grant is reduced due to two office spaces not being rented. Will require budget revision. Senior Center Grant is reduced due to the timing of reports.
- SOA Bond Investments have had a higher return than expected at 71% and will require a budget revision.
- SOA School Bond Reimbursement is expected to be received by the end of January 2025.

Transfers

- Ambulance reserve is reduced due to reduction in ambulance fees received to date.
- Equipment replacement is at 103% due to an increase in the cost of shipping for new vehicles. Full expenditure is based on budget expectations and timing of the barge.
- SRF Loan Annual payment for Water has been paid.
- The School Bond bi-annual payment is for both interest and principal and is the higher payment for the year.
- Dock revenue is not high enough to allow for a fund transfer to the Harbor. This will reduce the Harbor transfers received.
- Water revenue exceeds expenses and does not require a transfer.

General Fund Expenditures

- City Council expenses are at 17% due to lobbying contracts going into effect January 2025.
- Administration expenses are reduced due to the open Deputy CM position.
- Planning expenses are at 21% largely due to only using 6% of the contract/professional budget.
- K-9 Unit was started and will require a budget revision.
- Fire Department Donation funds have only been spent at 11%.
- The shop budget is reduced due to open positions in the beginning of the fiscal year and the subsequent reduced cost of equipment repairs.

Special Revenues & Other Funds Expenditures

- Water and Sewer expenditures are reduced by the October report due to open positions. The first position is filled in November but paid in December.
- No asset forfeiture funds have been spent.
- Had a final payout for the E911 duplication system of \$73,0551.60 in July that was not expected. This will require a budget revision.
- Ambulance Reserve Funds are reduced due to volunteer stipends paid out every 6 months.
- Bi-annual water loan is paid, and the school bond payment included the principal payment.
- Firehall and street bond payments are only interest payments at this time.
- Equipment replacement was higher due to shipping costs.

Grant and Bond Revenues/Expenditures

- The Lagoon Aeration project is completed, and payment of invoices are finalized which includes LGLR and SRF Loan.
- SOA Department of Health grants are in process. Expenses are for sanitation improvements.
- BBEDC Internships have finished programs for the summer and training has been completed for the fire department.
- Remaining grants are pending projects being started.

Capital Project Revenues/Expenditures

- Snagpoint erosion project has not started.
- Plans are being drafted for the new fire department building.
- Sewer Lagoon, city expenses were higher based on the council adopted change order and will require a budget revision.

Appraisal Company of Alaska

405 w 27th Ave.
ANCHORAGE, ALASKA 99503
office@appraisalalaska.com

I am writing to provide an overview and explanation of the recent changes in property assessment values within the City of Dillingham for the current assessment year. Our evaluations indicate that the overall market continues to grow despite the high cost of living and rising interest rates.

As mandated by the State of Alaska, we are required to assess property at its full and true market value, which means our valuations should reflect 100% of the market value. The average ratio of assessed value to market value stands at 91.76% for residential properties, underscoring our commitment to fair and accurate property valuation.

This year, residents will observe modest adjustments in land and building assessment values. These changes are derived from comprehensive reviews based on various factors including location and size. Most of the properties experienced an average increase about 8% depending on type of property and its specific subdivision.

It is important to note that adjustments in other values are attributed to factors beyond market value fluctuations, such as new construction and property improvements.

The assessment adjustments are based on a thorough analysis of market trends and sales data pertinent to our local real estate market.

Understanding these trends is crucial for property owners, as they directly impact property taxes. We are committed to transparency in our assessment processes and are available to discuss any concerns or questions regarding individual assessments or general valuation trends within Dillingham.

For detailed inquiries or specific issues related to your property assessment, I encourage you to contact our office directly. Our team is here to assist you with any information you require and to help clarify how these recent adjustments may affect your property's assessed value.

Sincerely,
Mike Renfro & Martins Onskulis
Assessors Office, Appraisal Company of Alaska

City of Dillingham
Unaudited Revenues and Expenditures As of December 31, 2024

Data Collected on:
2/20/2025

Section . Item 2.

	<u>Budget - FY25</u>	<u>12/31/24</u> YTD	<u>Percent</u>	<u>12/31/23</u> YTD	<u>INC/(DEC)</u>	Uncollected	% Adj
General Fund Revenues							
General Sales Tax	\$ 3,200,000	\$ 1,782,655	56%	\$ 1,397,337	\$ 385,318	(1,623.22)	56%
General Sales Tax - Remote	425,000	238,029	56%	121,282			
Alcohol Sales Tax	280,000	127,274	45%	128,222	(948)		45%
Transient Lodging Sales Tax	150,000	78,965	53%	95,873	(16,908)	(31.80)	53%
Gaming Sales Tax	45,000	3,199	7%	16,760	(13,561)		7%
Tobacco Excise Tax	300,000	132,534	44%	151,307	(18,773)		44%
Marijuana Excise Tax	90,000	46,888	52%	46,515	-		52%
Business License	17,000	8,800	52%	11,875	-		52%
Penalty & Interest - Sales Tax	17,000	4,924	29%	9,483	(4,560)	-	29%
Total Sales Tax	4,524,000	2,423,267	54%	1,978,653	330,568		54%
Real Property Tax	2,460,000	2,535,196	103%	2,474,896	60,300	(285,558.80)	91%
Personal Property Tax	1,098,000	1,128,724	103%	566,856	561,869	(192,893.98)	85%
Penalty & Interest - Property Tax	130,000	144,750	111%	119,471	25,279		111%
Total Property Taxes	3,688,000	3,808,670	103%	3,161,223	647,447		90%
Telephone Gross Receipts State Tax	70,000	-	0%	-	-		0%
Shared Fisheries	600,000	147,328	25%	600,639	(453,311)		25%
Raw Fish Tax	20,000	-	0%	-	-		0%
Community Sharing	75,396	-	0%	-	-		0%
Payment in Lieu of Taxes (PILT)	520,000	537,418	103%	522,976	14,442		103%
State Jail Contract	720,000	271,828	38%	19,759	252,069		38%
Motor Vehicle Tax	25,000	10,026	40%	11,105	(1,079)		40%
Ambulance Fees	60,000	11,259	19%	27,235	(15,976)		19%
Lease & Rental Income	35,000	5,520	16%	5,460	60		16%
Admin Overhead	157,405	73,265	47%	96,521	(23,256)		47%
PERS on Behalf	168,162	92,672	55%	44,077	48,595		55%
PERS Forfeiture Fund	25,000	33,400	134%	19,395	14,005		134%
Other Revenues	298,800	192,216	64%	159,688	32,529	(1,200.00)	64%
Total	2,774,763	1,374,933	50%	1,506,855	(131,923)		50%
Total	\$ 10,986,763	\$ 7,606,869	69%	\$ 6,646,731	\$ 846,093		65%
Special Revenue & Other Funds Revenue							
Water	229,211	117,798	51%	114,331	3,467	(7,322.00)	48%
Sewer	462,111	200,214	43%	207,723	(7,509)	(9,884.70)	41%
Landfill	346,032	209,091	60%	200,390	8,701	(2,831.00)	60%
Port - Dock	750,402	465,632	62%	727,683	(262,051)	(13,896.80)	60%
Port - Harbor	157,912	34,929	22%	42,681	(7,752)	(5,794.00)	18%
Asset Forfeiture Fund	500	241	48%	250	(9)		0%
E-911 Service	67,000	32,513	49%	34,083	(1,570)		49%

	<u>Budget - FY25</u>	<u>12/31/24</u> YTD	Percent	<u>12/31/23</u> YTD	INC/(DEC)	
Senior Center (Non-Grant)	49,059	13,957	28%	14,791	(834)	28%
Senior Center (Grant)	80,450	19,799	25%	47,999	(28,200)	25%
Library (Grants)	38,578	18,749	49%	13,955	4,794	49%
Debt Service - Bond Investments	80,000	56,663	71%	55,496	1,167	71%
Debt Service - SOA Revenue	742,060	-	0%	967,625	(967,625)	0%
Debt Services - Streets Refund	-	-		246,324	(246,324)	
Mary Carlson Estate	21,000	10,353	49%	8,814	1,539	49%
Ambulance Rental	14,400	4,800	33%	35,311	(30,511)	
Total	\$ 3,038,715	\$ 1,184,739	39%	\$ 2,717,458	\$ (1,532,719)	38%
Transfers						
<i>From General Fund to Other Funds</i>						
Landfill	662,724	335,870	51%	214,802	121,068	
Senior Center	281,383	161,370	57%	59,385	101,986	
Ambulance Reserve	50,000	9,007	18%	24,511	(15,505)	
Equipment Replacement	220,000	225,699	103%	118,637	107,062	
Capital Projects (Fund 7140)	368,694	127,214	35%	12,417	114,796	
Landfill Closure (Fund 7150)	25,000	12,502	50%	-	12,502	
Debt Service SRF Loans	51,461	38,100	74%	38,550	(450)	
Debt Service Streets Bond	151,500	4,087	3%	-	4,087	
Debt Service Firehall Bond	43,000	11,500	27%	12,000	(500)	
Debt Service School Bond	318,440	296,375	93%	-	296,375	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	258,263	56,047	22%	106,262	(50,215)	
Port - Harbor - Ice Machine	-	-		573	(573)	
Port - Harbor - Bathhouse	13,470	-	0%	7,107	(7,107)	
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	67,000	39,779	59%	28,696	-	
Transfer from Carlson Estate to Library	4,000	2,002	50%	1,998	-	
Transfer from Wastewater to Water	102,068	-	0%	-	-	
Total	\$ 2,617,003	\$ 1,319,551	50%	\$ 624,937	\$ 683,527	
Total Revenues & Transfers	\$ 16,642,481	\$ 10,111,159	61%	\$ 9,989,127	\$ (3,100)	

City of Dillingham
Unaudited Revenues and Expenditures As of December 31, 2024

Data Collected on:
2/20/2025

Section . Item 2.

	<u>Budget - FY25</u>	<u>12/31/24</u> YTD	<u>Percent</u>	<u>12/31/23</u> YTD	<u>INC/(DEC)</u>
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 146,350	\$ 25,331	17%	\$ 53,531	\$ (28,200)
City Clerk	326,797	144,733	44%	59,157	85,576
Administration	771,879	190,048	25%	150,216	39,832
Finance	1,496,839	630,802	42%	542,746	88,057
Legal	125,000	52,716	42%	53,004	(288)
Insurance	328,100	205,540	63%	148,489	57,051
Planning	527,182	110,453	21%	116,468	(6,015)
Foreclosures	9,000	6,070	67%	53	6,017
IT	342,300	173,705	51%	111,516	62,189
Public Safety Administration	370,887	161,593	44%	98,621	62,972
Dispatch	745,231	397,796	53%	288,266	109,530
Patrol	1,597,624	588,190	37%	475,918	112,272
Corrections	773,407	350,379	45%	307,806	42,574
DMV	86,804	40,771	47%	35,168	5,603
Animal Control Officer	187,282	61,082	33%	66,753	(5,671)
K-9 Unit	0	4,500	0%	0	4,500
Fire	776,570	347,900	45%	226,676	121,224
Fire Department Donation	10,000	1,077	11%	525	551
Public Works Administration	499,835	202,988	41%	71,981	131,007
Building and Grounds	1,229,345	449,734	37%	174,557	275,177
Shop	743,197	187,176	25%	244,819	(57,643)
Street	738,528	229,939	31%	256,371	(26,432)
Library	255,972	112,385	44%	89,122	23,263
Grandma's House	73,961	23,926	32%	19,001	
City School	1,702,000	850,434	50%	850,770	(336)
Transfers to Other Funds	2,147,202	1,039,399	48%	1,447,927	(408,527)
Total	\$ 16,011,292	\$ 6,588,667	41%	\$ 5,889,462	\$ 694,280

City of Dillingham
Unaudited Revenues and Expenditures As of December 31, 2024

Data Collected on:
 2/20/2025

Section . Item 2.

	<u>Budget - FY25</u>	<u>12/31/24</u> <u>YTD</u>	<u>Percent</u>	<u>12/31/23</u> <u>YTD</u>	<u>INC/(DEC)</u>
<u>Special Revenue Funds Expenditures</u>					
Water	331,279	88,741	27%	105,482	(16,741)
Sewer	539,468	83,026	15%	159,715	(76,688)
Landfill	1,008,756	536,621	53%	415,210	121,411
Port - Dock	840,229	465,632	55%	650,915	(185,283)
Port - Harbor	428,545	163,901	38%	156,927	6,974
Asset Forfeiture Fund	500	-	0%	-	-
E-911 Service	67,000	112,831	168%	28,696	84,135
Senior Center (Non-Grant)	330,469	175,327	53%	73,493	101,834
Senior Center (Grant)	80,423	34,923	43%	62,813	(27,890)
Library (Grants)	38,578	19,938	52%	18,597	1,341
Mary Carlson Estate	6,255	3,598	58%	3,181	417
Ambulance Reserve Fund	20,000	600	3%	1,480	(880)
Debt Service SRF Loans	51,461	38,100	74%	38,550	(450)
Debt Service School Bond	1,060,500	986,375	93%	967,625	18,750
Debt Service Firehall Bond	43,000	11,500	27%	12,000	(500)
Debt Service Streets Bond	231,500	60,750	26%	63,375	(2,625)
Equipment Replacement	220,000	225,699	103%	118,637	107,062
Total	\$ 5,297,963	\$ 3,007,562	57%	\$ 2,876,694	\$ 130,868
	\$ 21,309,255	\$ 9,596,229	45%	\$ 8,766,156	\$ 825,148
Net Increase (Decrease) to Fund Balances	\$ (4,666,774)	\$ 514,931		\$ 1,222,971	\$ (828,247)

	<u>Budget - FY25</u>	<u>12/31/24</u> YTD	<u>Percent</u>	<u>12/31/23</u> YTD	<u>INC/(DEC)</u>
Grant & Bond Revenues					
SOA-Landfill Firebreak	-	-		-	-
EPA Snagpoint Erosion Grant	-	-		-	-
COVID - CARES & ARPA & LGLR	1,776,543	1,752,195	99%	280,966	1,471,228
SRF Loan - Lagoon Aeration	615,813	93,719	15%	-	93,719
SRF Loan - Landfill	-	-		-	-
SOA-DOH Grants	201,000	54,694	27%	-	54,694
Curyung-Ice Machine	20,833	-	0%	(1,324)	1,324
Snagpoint Funding	3,209,387	-	0%	-	-
BBEDC Intern Program	72,923	15,412	21%	23,897	(8,485)
BBEDC Training Reimb	-	4,375		30,000	(25,625)
BBNC Training Reimb	-	-		-	-
Total	\$ 5,896,499	\$ 1,920,394	33%	\$ 333,540	\$ 1,586,854
Grant & Bond Expenditures					
SOA-Landfill Firebreak	-	-		100,000	-
EPA Snagpoint Erosion Grant	-	-		-	-
COVID - CARES & ARPA & LGLR	1,776,543	1,752,195	99%	180,310	1,571,884
SRF Loan - Lagoon Aeration	615,813	576,281	94%	54,187	522,094
SRF Loan - Landfill	-	-		-	-
SOA-DOH Grants	201,000	965	0%	121	844
Curyung-Ice Machine	20,833	-	0%	-	-
Snagpoint Erosion	3,209,387	-	0%	-	-
BBEDC Intern Program	72,923	15,412	21%	34,441	(19,028)
BBEDC Training Reimb	-	4,375		40,350	(35,975)
BBNC Training Reimb	-	-		10,350	(10,350)
Total	\$ 5,896,499	\$ 2,349,228	40%	\$ 419,759	\$ 2,029,469
	\$ -	\$ (428,833)		\$ (86,219)	\$ 3,616,323

City of Dillingham
Unaudited Revenues and Expenditures As of December 31, 2024

Data Collected on:
 2/20/2025

Section . Item 2.

	<u>Budget - FY25</u>	<u>12/31/24</u> <u>YTD</u>	<u>Percent</u>	<u>12/31/23</u> <u>YTD</u>	<u>INC/(DEC)</u>
Capital Project Funds Revenues					
Harbor Mayor Sale Revenue	-	-		1,200	(1,200)
Total	\$ -	\$ -		\$ 1,200	\$ (1,200)
Capital Project Funds Expenditures					
Public Safety Building	-	-		-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Snagpoint Erosion	356,694	-	0%	-	-
Sewer Lagoon Aeration	12,000	101,006	842%	-	101,006
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	26,207		-	-
Landfill Closure (7150)	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Harbor cleanup	-	-		-	-
Total	\$ 368,694	\$ 127,214	35%	\$ -	\$ 101,006
	\$ (368,694)	\$ (127,214)		\$ 1,200	\$ (102,206)

	Budget	Actual
General Fund Revenue	\$ 10,986,763	\$ 7,606,869
Special Fund Revenue	\$ 3,038,715	\$ 1,184,739
Transfers In	\$ 2,617,003	\$ 1,319,551
Grant and Bond Revenue	\$ 5,896,499	\$ 1,920,394
CIP Revenue	\$ -	\$ -
	\$ 22,538,980	\$ 12,031,554
General Fund Expenditures	\$ 16,011,292	\$ 6,588,667
Special Fund Expenditures	\$ 5,297,963	\$ 3,007,562
Grant and Bond Expenditures	\$ 5,896,499	\$ 2,349,228
CIP Expenditures	\$ 368,694	\$ 127,214
	\$ 27,574,448	\$ 12,072,670
Net Increase (Decrease) to Fund Bal	\$ (5,035,468)	\$ (41,116)

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2025-10

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ACCEPTING THE YEAR END AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2024

WHEREAS, the Dillingham Municipal Code Section 4.04.050 calls for an "Independent Annual Audit"; and

WHEREAS, the City Council appointed Altman, Rogers and Co. to audit the FY2024 financial statements; and

WHEREAS, Altman, Rogers and Co. audited the financial statements for the fiscal year ending June 30, 2024, and rendered the opinion that the financial statements present fairly, in all material respects, the respective financial position, changes in financial position, and respective budgetary comparison of the City of Dillingham; and

WHEREAS, the City Council intends to formally accept the FY2024 audited financial statements by this action.

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that the work of Altman, Rogers and Co., and the audited financial statements for the fiscal year ending June 30, 2024 be accepted.

PASSED and ADOPTED by the Dillingham City Council on March 27th, 2024.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Abigail Flynn, Acting City Clerk

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2025-09

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL AUTHORIZING FORECLOSURE PROCEEDINGS ON DELINQUENT PROPERTY TAXES FOR THE YEARS 202-2024

WHEREAS, AS 29.45.320-330 allows the City of Dillingham to collect unpaid real property taxes through in rem foreclosure proceedings against all real property for which the property tax has not been paid in full; and

WHEREAS, the City’s Finance Department has prepared a foreclosure list identifying properties for which the tax has not been paid in accordance with AS 29.45.330;

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

1. The City Attorney is hereby authorized to file a foreclosure action against all property identified in the foreclosure list.
2. The City Clerk is hereby directed to certify and publish the foreclosure list and provide notice of the commencement of the foreclosure action in accordance with AS 29.45.330 and DMC Chapter 4.15.

PASSED and ADOPTED by the Dillingham City Council on March 27th, 2025.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Abigail Flynn, Acting City Clerk

Acct #	Account Name	Legal Description	2020	2021	2022	2023	2024	Penalty	Interest	Grand Total	Additional Costs and Fees*
100427	Alaska Cargo Service	USS 5688 B600 L1C					4,022.59	402.26	44.35	4,469.20	\$150 Fee*
100067	Alaska Commercial Company (The Northwest Company dba)	USS 2732 B20 L6B				439.40	439.40	87.88	34.29	1,000.97	\$150 Fee*
104394	Andrew, Matrona & Estate of Ryan Brannon	David McClure L4					2,937.17	291.23	34.88	3,263.28	\$150 Fee*
101137	Backford, Constantine	Ahklun View Estates B1 L2					1,309.10	130.91	14.44	1,454.45	\$150 Fee*
102736	Bristol Star Seafoods Inc,	Dragnet Ind B L C					1,931.89	92.47	122.02	2,146.38	\$150 Fee*
102736	Bristol Star Seafoods Inc,	Dragnet Ind B L D					4,544.25	217.52	287.02	5,048.79	\$150 Fee*
100330	Buchholz, Steve	Nina Nicholson B2 L2					953.73	95.37	10.52	1,059.62	\$150 Fee*
103549	Chocknok, Charlie	Gauthier II B L7				249.60	323.70	57.33	20.30	650.93	\$150 Fee*
101178	Chocknok, Martha	Gauthier I B L4					390.00	39.00	4.31	433.31	\$150 Fee*
101486	Church Of Christ	Braswell B LTR L				113.10	113.10	22.62	8.83	257.65	\$150 Fee*
103574	DMV 4 Properties dba Willow Tree Bar	USS 3040 B L2		272.73			4,722.90	472.29	107.36	5,575.28	\$150 Fee*
101203	Dyasuk, Estate of Andrew	Nerka VII B7 L1				468.00	468.00	93.60	36.51	1,066.11	\$150 Fee*
104084	Estate of Bessie Wahl	USS 4980 L3			2,567.56		3,382.60	338.26	376.22	6,664.64	\$150 Fee*
104084	Estate of Bessie Wahl	Snag Point B1 L7			1,232.40	1,331.20	1,331.20	389.48	264.69	4,548.97	\$150 Fee*
101226	Estate of Charlie Franklin	Mission B1 L1				1,987.70	1,987.70	397.54	155.07	4,528.01	\$150 Fee*
100898	Estate of Earlene George	Snag Point B2 L11					517.73	50.28	7.20	575.21	\$150 Fee*
100897	Estate of James Gauthier	Gauthier II B L6				279.50	279.50	55.90	21.80	636.70	\$150 Fee*
102133	Estate of Julia Reed	USS 2732 -Portion 1 B29 L2				273.00	273.00	54.60	21.30	621.90	\$150 Fee*
101072	Estate of Lawrence Sorensen	Cedar B L4				1,144.93	1,012.05	170.74	131.49	2,459.21	\$150 Fee*
102328	Estate of Lyle Smith & Estate of Silke Smith	Edra Garage L3			1,075.10			107.51	142.82	1,325.43	\$150 Fee*
102897	Estate of Matrona Javier	Snag Point B2 L5					2,594.80	259.48	28.61	2,882.89	\$150 Fee*
101500	Estate of Sassa Backford	Snag Point B2 L3	449.72	1,426.10	1,501.50	1,626.30	1,626.30	325.26	922.32	7,877.50	\$150 Fee*
101393	Estate of Silke Smith	Edra Garage L2				1,514.30		151.43	101.44	1,767.17	\$150 Fee*
101580	Estate of William E Einhellig Jr.	Nerka VII B6 L1				205.40	205.40	41.08	16.02	467.90	\$150 Fee*
103938	Evridge, James & Jennifer	Video Subdivision B L2A				5,742.10	5,742.10	1,148.42	447.96	13,080.58	\$150 Fee*
101894	Finkenbinder, Randall	Pearson B L9					936.00	93.60	10.32	1,039.92	\$150 Fee*
101231	Gauthier, Karen	Gauthier I B L1				185.90	185.90	37.18	14.50	423.48	\$150 Fee*
101231	Gauthier, Karen	Gauthier I B L2				669.50	669.50	133.90	52.22	1,525.12	\$150 Fee*
104353	Grewal, Amrit	David McClure L1					3,556.80	355.68	39.22	3,951.70	\$150 Fee*
100912	Icicle Seafoods Inc	USS 2732 B29 L13					999.07	47.82	63.10	1,109.99	\$150 Fee*
100915	Jackson, Hope A	Snag Point B1 L6					1,103.66		11.07	1,114.73	\$150 Fee*
101260	Johansen, Ingvar & Sandra	Neqleq B3 L9					775.16	77.52	8.54	861.22	\$150 Fee*
102425	Johnson, Gail	Snag Point B2 L14					638.10	63.81	7.04	708.95	\$150 Fee*
100022	Koutchak, Stephanie M	Coho B1 L8					1,116.70	111.67	12.31	1,240.68	\$150 Fee*
101180	Kroener, Debra	USS 3184 B P3 L*				4,899.20	5,049.20	994.84	383.87	11,327.11	\$150 Fee*
101436	Larson, Evelyn	Nerka VII B10 L3					1,326.00	132.60	14.62	1,473.22	\$150 Fee*
101298	Lindenau, David	Fireweed B L5				328.90	328.90	65.78	25.66	749.24	\$150 Fee*
101304	Lowrie, Donna	Fairview B L2A					104.13	6.47	1.11	111.71	\$150 Fee*
101309	William Maines & Estate of Patricia Maines	Wood River B L8				2,140.97	3,259.10	162.66	235.29	5,798.02	\$150 Fee*
101808	Mulchatna Air LLC	USS 5688 B700 L8A				2,250.30	2,196.90	444.72	174.97	5,066.89	\$150 Fee*
104354	Murphy, Robert & Louise	David McClure L2					1,061.35	106.13	11.71	1,179.19	\$150 Fee*
101479	Nicholson, Thomas & Tennyson, Rose	Ekuk Dillingham L1				4,026.10	4,026.10	805.22	314.08	9,171.50	\$150 Fee*
101216	Peter Andrew & Mildred Rose Fisher	Kallenberg's Knob B L4					3,220.10	322.01	35.51	3,577.62	\$150 Fee*
101239	Reverend Richard Hall Trust	Nerka VII B6 L2				1.81	399.10	39.91	4.63	445.45	\$150 Fee*
103069	Sanchez, Jerilyn	Sampson B14C L2				2,129.40	2,129.40	425.88	166.13	4,850.81	\$150 Fee*
100993	Savo, Jack A	USS 2732 B11 L3					162.50	16.25	1.79	180.54	\$150 Fee*

Section . Item 4.

Acct #	Account Name	Legal Description	2020	2021	2022	2023	2024	Penalty	Interest	Grand Total	Additional Costs and Fees*
101482	Savo, Kikono Estate of	Ekuk Dillingham L4					1,392.30	139.23	15.36	1,546.89	\$150 Fee*
103330	Sea Inn Properties LLC	USS 2732 B31 L2				4,622.40	5,138.90	944.28	397.88	11,103.46	\$150 Fee*
103330	Sea Inn Properties LLC	USS 2732 B31 L5					260.00	26.00	2.87	288.87	\$150 Fee*
103330	Sea Inn Properties LLC	USS 2732 B31 L4				335.48		33.55	22.47	391.50	\$150 Fee*
101390	Seybert, Teresa	Nerka B L12					2,187.40	218.74	24.12	2,430.26	\$150 Fee*
103397	Shade, Eric	USS 5688 B700 L5				1,235.00	1,235.23	247.02	96.36	2,813.61	\$150 Fee*
101058	SOA Department of Transportation - Dillingham	USS 2732 B18 L8					217.10	21.71	2.39	241.20	\$150 Fee*
101058	SOA Department of Transportation - Dillingham	USS 2732 B18 L8					152.10	15.21	1.68	168.99	\$150 Fee*
103276	Sorensen, Ryan E	E A Nicholson B L2					1,584.70	158.47	17.48	1,760.65	\$150 Fee*
103644	Spencer, Lance	Sundance B2 L7B					1,506.70	150.67	16.62	1,673.99	\$150 Fee*
101403	Straley, Andrew	Nerka VII B6 L3				1,059.50	1,059.50	211.90	82.66	2,413.56	\$150 Fee*
101010	Timmerman, Valerie	Snag Point B2 L15				1,175.20	1,175.20	117.52	91.68	2,559.60	\$150 Fee*
101018	Waskey, Estate of Margie	Snag Point B2 L1				1,219.40	1,219.40	121.94	95.14	2,655.88	\$150 Fee*
104350	Wilson, Charles & Dorothy	David McClure L3					1,738.24	173.83	9.56	1,921.63	\$150 Fee*
101449	Woods III, Frank	Sampson Estates II B L19					3,002.24	299.73	33.60	3,335.57	\$150 Fee*
101449	Woods III, Frank	Sampson Estates II B L18					359.34	35.44	4.46	399.24	\$150 Fee*
101462	Yukluk, Fannie A	Osterhaus B L2					272.51	27.25	3.01	302.77	\$150 Fee*
103978	Yukluk, Josephine M	USS 2732 B22 L5					426.40	42.64	4.71	473.75	\$150 Fee*
		Total	449.72	1,698.83	6,376.56	41,653.59	97,279.14	12,921.24	5,871.51	166,250.59	

DMC 4.15.235. Payment in full of the total amount shown, which includes interest and penalty due, along with a prorated share of filing fees, and legal and publication costs, must be made before a property will be removed from the foreclosure list (see DMC Municipal Code 4.15.235B). Fee is to be applied after council approval.