



SPECIAL FINANCE AND BUDGET COMMITTEE MEETING

Wednesday, January 21, 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 SPECIAL 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. Finance and Budget Minutes from:

11/17/2026

02/29/2024

APPROVAL OF AGENDA

STAFF REPORTS

2. Finance and Budget Staff Report

3. Financial Report

 a. Revenue and Expense Report 10/2025

 b. Revenue and Expense Report 11/2025

NEW BUSINESS

OLD BUSINESS

4. Fish Tax

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Monday, November 17, 2025 at 5:30 PM

MINUTES

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MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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

This meeting will also be available at the following online location:

<https://us02web.zoom.us/j/83223633340?pwd=czBpd2czN2JjOU45NUhiazNzQW9EQT09>

M 92;

passcode: 602042

or dial (346) 248-7799; or (669) 900-6833

CALL TO ORDER

Chair Armstrong called the meeting to order at 5:30 PM.

ROLL CALL

- Committee Members Present:

Curt Armstrong, Chair

Jean Barrett, Council Member

Alice Ruby, Mayor

Jack Savo Jr., Acting City Manager

Steve Carriere, Council Member

Anita Foran, Finance Director

- A quorum was present.

Kaleb Westfall, Council Member (absent)

APPROVAL OF MINUTES

1. Minutes from:

- Motion: Approve minutes from 10/20/2025 and 02/29/2024.
- 02.29/2024 minutes not available/ approval deferred. (Clerk's note-an error made at the meeting was corrected here. The 02.29.2024 minutes had not been included in the packet and therefore could not be considered for approval as they were not available for review.)
- Moved by: Mayor Alice Ruby
- Seconded by: Council Member Carriere
- Discussion: None

- Action: Motion approved unanimously.

APPROVAL OF AGENDA

- Motion: Approve the agenda.
- Moved by: Anita
- Seconded by: (Not identified in transcript but it was seconded by either Jack or Steve.)
- Discussion: None; fund balance evaluation added under Staff Report.

STAFF REPORTS

2. Finance and Budget Staff Report
 - Revenue & Expense Report (Quarter Ending 9/30/2025):
 - Target benchmark: 25% for Q1.
 - General Fund revenues at 52%.
 - Property Tax: 100% recognized at the start of the year; 25% of real property and 40% of personal property collected.
 - Business Licenses: 2% due to renewals occurring in January.
 - State revenues: PERS forfeiture funds first used in October; PILT fully received.
 - Harbor revenues: 59%, consistent with seasonal patterns.
 - Senior Center: Revenues lower than budget due to grant shortfalls and staffing changes.
 - Landfill transfers: Low because gravel, fuel, and major equipment purchases are still pending.
 - Expenditures:
 - General expenditures at 21%.
 - K9 Unit, Fire Department Donations, and Asset Forfeiture showing no activity.
 - Grandma's House: At 3% pending direction on facility use.
 - Audit Update:
 - Next on-site auditor visit scheduled for December 1.
 - Collections staff position remains vacant.
 - Foreclosures:

- Eight properties advancing to advertisement.
- Notice methods include certified mail, Bristol Bay Times, website postings, Facebook, KDLG, and sandwich-board posting at landfill.
- Concerns discussed regarding newspaper reach and public awareness.
- Grants:
 - Fourth-quarter reports complete.
 - Grant master list being finalized for next Council meeting.
- Budget Amendment #2 (FY26):
 - In progress; includes capital match for Snag Point project.
- Internal Controls:
 - Review in progress but delayed due to audit workload.
- Credit Card Machine at Landfill:
 - In testing phase; staff training required.
 - Merchant fee of \$1.50 per transaction, charged to customers.
- Fund Balance Evaluation:
 - FY25 unaudited ending fund balance: approx. \$11M.
 - Current FY26 projection: approx. \$13.2M (early-year tax recognition).
 - If FY26 budget executed at 100%, projected fund balance approx. \$6.6M.
 - Committee discussed historic fund balance trends, deferred maintenance, and long-term sustainability.

3. Financial Report
a. 09/2025

OLD BUSINESS

4. Fish Tax

Historical Documents

Committee reviewed historical documents and restarted discussion on options for a fish processing tax.

Key points:

- Prior efforts attempted to mirror Bristol Bay Borough's tax through an excise tax, which must not resemble a sales tax to avoid legal challenge.
- Processors previously objected to excise rates that exceeded borough-equivalent rates.
- Committee members discussed:
 - Bringing processors to the table early to avoid surprises.
 - Ensuring taxes remain comparable to surrounding communities.
 - Potential reconsideration of annexation as a long-term strategy for revenue.
 - Possible presentations from former Bristol Bay Borough officials involved in their tax adoption (e.g., Mary Swain, Dan O'Hara).
- Need for simple, consistent structure for tax calculation.

No motion; discussion only.

NEW BUSINESS

5. Ask if committee members would like to change the January and Feb meeting dates due to holidays (MLK Jr is Jan 19 and Feb 16th is also a holiday.)
 - Regular meeting dates fall on holidays (MLK Day – Jan 19; President's Day – Feb 16).
 - Committee discussed alternatives: Tuesday or Wednesday meetings.
 - Consensus: Move meetings to January 20 and February 17, pending confirmation of no conflicts.
 - Additional discussion noted conflicts with Nushagak Cooperative meetings; Wednesday may be preferable.
 - Final dates to be confirmed at next meeting.

PUBLIC/COMMITTEE COMMENT(S)

Committee members discussed:

- Importance of economic sustainability.
- Concerns about declining local commerce, freight incentives from processors, and impacts on sales tax revenues.
- Need to balance new revenue sources with business retention

ADJOURNMENT at 6:50 PM

ATTEST:

Abigail Flynn, City Clerk

Date Approved:

[SEAL]



FINANCE AND BUDGET COMMITTEE

Thursday, February 29, 2024 at 5:30 PM

MINUTES

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MEETING INFORMATION

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

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<https://us02web.zoom.us/j/85608664783?pwd=blhBM1JBdE9DdWtMeWtteUVVSTMzdz09>;
Meeting ID 856 0866 4783 passcode: 143864
or dial (346) 248-7799; or (669) 900-6833

CALL TO ORDER

1. Meeting called to order by Chair, Curt Armstrong. (Time not recorded)

ROLL CALL

2. **Roll Call / Attendance:** Attendance was not recorded via roll call in the available recording segment. Committee members present were confirmed via meeting video: Chair Curt Armstrong, Michael Bennett, Kaleb Westfall, Alice Ruby, Anita Fuller, City Manager Kim Johnson.
Quorum established.

APPROVAL OF MINUTES

3. No prior minutes were presented for approval.

APPROVAL OF AGENDA

4. Motion: Approval of Agenda: Approved by unanimous consent (no objections).

STAFF REPORTS

5. Finance & Budget Staff Report

Finance & Budget Staff Report – Anita

Staff Report and Financial Review

- Finance & Budget staff report was presented and the committee reviewed packet materials, including December and January monthly reports and revenue/expense information.

Balance Sheet

- Staff distributed a two-page balance sheet that was not included in the packet and reviewed key items and fund categories.
- Staff highlighted cash balances and investment balances and discussed keeping funds liquid while maximizing return.

Audit Updates

- Staff provided updates on audits and audit scheduling, including FY22 and FY23 audit status and timing.
- Staff discussed the FY24 audit engagement and the recommendation to remain with the current auditor for one additional year due to back-to-back late audits and industry staffing constraints.

Department Staffing Updates (Finance)

- Staff reported turnover and internal hiring/training in finance positions and noted additional positions open for advertisement, including accounts receivable and cashier.
- Staff also noted procurement staffing changes and the need to recruit a full-time procurement position.

Property Taxes

- Staff provided a property tax update, including real property assessments prepared for mailing and personal property tax work underway using MARS software.

Business Licenses and Collections

- Staff reported business license processing totals and ongoing collections activity.
- Committee discussion included business licensing and enforcement limitations for businesses without a physical presence, and noted sales tax receipts from non-resident businesses.

Grants

- Staff noted the Snag Point Erosion grant award and that the grant would be used for engineering contracts.

Revenue and Expense Report Review (January 2024)

- Staff reviewed January 2024 revenue highlights and outliers, including transient lodging, gaming sales tax, business licenses, penalties and interest, property taxes, shared fisheries revenue, PILT, state jail contract revenue timing, and investment income.

Expenditure Review

- Staff reviewed expenditure trends and highlighted areas including vacant positions affecting budgets, legal expenditures, public safety staffing impacts, and timing of snow-event related costs.

Grants and Capital Projects

- Staff reviewed grant reporting and capital project status, noting LGLR grant spending and that capital projects were largely on hold due to capacity and prioritization.

Budget Revision Work Session

- The committee began budget revision work using narrative and spreadsheet documents and reviewed changes across departments and funds.

NEW BUSINESS- None

PUBLIC/COMMITTEE COMMENT(S)

6. Committee members commented on audit progress and emphasized the importance of staying on schedule.

ADJOURNMENT

7. Next Finance & Budget Committee meeting scheduled for Monday at 5:30 PM but the date is not mentioned in the transcript. (March 4, 2024 was the next Monday)
Meeting adjourned (time not recorded)

ATTEST:

Abigail Flynn, Acting City Clerk

[SEAL]

Date Approved:

Mayor
Alice Ruby

Acting Manager
Jack Savo Jr



Dillingham City Council
Triston Chaney
Jean Barrett
Steven Carriere
Curt Armstrong
Kaleb Westfall
Kevin McCambly

MEMORANDUM

Date: 01/20/2026

To: Jack Savo, Acting City Manager

From: Anita Foran, Finance Director

Subject: Finance & Budget Report 01/21/2026

Council Considerations/Recommendations:

Tribal Exemption for fee-simple property (DMC 4.15.030) has been sent to code committee.

Department Accomplishment and Opportunities:

Close of calendar year 2025 is being finalized now.

Audit Update:

FY25 Audit – Testwork and final work nearing completion. Questions are answered. Three areas are being reviewed deeper No determinations have been made at this time.

Department staffing:

Account Technician II – Receivables position has been filled.

Property Tax:

2026 personal property tax assessment returns have are being received and are being reviewed by the assessors. Assessment notices are scheduled to be delivered March 15, 2026.

Collections:

2018-2022 Foreclosure (3DI-24-00061CI) one-year redemption period closed December, 2025. There are 4 remaining properties on this list.

2020-2024 Foreclosure (3DI-25-00062CI) has until July 24, 2026 before the redemption period is closed. There are 18 remaining properties on this list.

Grants:

Quarterly reports are being done in January.

Budget:

FY26 Budget amendment 2 has begun. December budget to actual reports are being evaluated by staff now. Returning up to \$500,000 city matching funds to the budget is part of the revision. CIP budget changes will also be made at this time.

FY27-FY28 creation ready to begin with staff and management.

Internal Controls:

- Review of the document is ongoing.
- Payables review is ongoing

Other News:

- Working with other departments to determine all contracts that need to go out for the bidding process is ongoing.
- GCI lease has been presented to GCI and was on hold to get an assessment done of the property to better support the reason for an increase in the monthly lease rate.

Upcoming Calendar Items:

- 15th of each month utility payments due; last day of month utility bills sent.
- Business licenses were due 01/01/2026. All renewals received late will be assessed a \$75.00 late fee.
- Personal Property tax returns are due 02/01/2026 to avoid late fees.

Revenue and Expense Report – October & November 2025:

- The budget amendment #1 was implemented for the November report.
- Target percentage for November activity is 42%. Explanations provided in this report are for those items below 22% and above 62%. These are unaudited items and will have adjustments as the audit work is completed.
- Fund balance is a decrease of \$123,052. This decrease is due to the first bond payment made in November. Payments of property tax are 78% for real property and 64% for personal property.
- Business license renewals were received in December and January.
- Property tax penalty and interest has returned much higher than in previous years for this time. Adjustments can be made through January.
- Community Sharing and PILT has been received in full for the year.
- All other reporting at this time is as expected based on revenue receiving history.

Special Revenues & Other Funds Revenue

- Grants are delayed as expected for reimbursement.
- Bond Reimbursement from the State is expected in December.

Transfers

- 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. Grader is expected to arrive summer of 2026.
- Debt Service payments has paid out one annual payment and will pay the remainder in December.
- Transfer for the school bond is not reflecting the state reimbursement at this time.
- Transfers from Dock to the Harbor are lower due to a Dock revenue being less than expenditures.
- Overall revenue at 53% due to revenue from property taxes.

General Fund Expenditures

- Foreclosure expenditures will increase at the foreclosure process continues.
- K-9 Unit and the Fire Department donation have not had any expenditures.
- Shop expenditures are low due to an open staff position
- Repairs are to Grandma's house is reflected in January. Purpose of the building is still in debate.
- Transfers to other funds is increased due to the bond reimbursement from the state is a month later than the expenditure, but a transfer is in place.
- General fund expenditures are at 41% as expected.

Special Revenues & Other Funds Expenditures

- Asset forfeiture funds have not been spent. No expenditures have been planned at this time.
- Ambulance reserve fund expenditures are low due to a refund in an expense from FY25.
- Debt services expenses are on time as expected.
- Average expenditures are at 42%.
- Equipment replacement expenditures reflect K-9 expenditures that arrived late.

Grant and Bond Revenues/Expenditures

- Budgets were added for the EPA Landfill grant and the Snagpoint erosion grant. No expenses at this time.
- Remaining grants are in the beginning stages of the projects.

Capital Project Revenues/Expenditures

- None at this time.

Balance Sheet

- Checking account balance reflects receipt of majority of property tax.
- Real and personal property tax is very liquid.
- Real and personal property does reflect old penalties and interest that will be reviewed for right off that will reduce the \$2M.
- \$670,000 of other funds services and utilities was received in December.
- The \$250,033 in sales tax a reflection of 2-3 months of projected collection of sales tax.

Fund Balance Evaluation:

- General Fund currently has an increase of \$53,308 for a fund balance of \$7,014,282.
- After the FY25 audit review is completed a review of all negative fund balances will be completed.

Revenue and Expense report 06/2025:

- Report is included in response to council request to evaluate all budgets that have been overspent to allow council to pick which areas they want evaluated.
- No major categories were overspent.
 - General Fund at 87%
 - Special Revenue Funds at 88%
 - Grant & Bond Expenditures at 40%
 - Capital Projects at 35%
- Projected budget was a reduction of the fund balance of \$\$4,933,400; however, it was only reduced by \$1,972,072.
- Sub-department budgets that were over include legal, foreclosure, E-911 services and sewer lagoon aeration.

Balance Sheet
City of Dillingham
11/30/2025

<u>Assets</u>	General Fund	Capital Project Fund	Other Funds	<u>Total</u>
Current:				
Cash - Wells Fargo				
Checking/Operating Account	1,729,931	-	-	1,729,931
Investments:				
Piper Jaffrey	2,914,925	-	-	2,914,925
TVI Investments	808,229	-	-	808,229
Wells Fargo Bank	304,025	-	-	304,025
AMLIP	247,915	-	-	247,915
Wells Fargo Bonds	-	2,367,999	-	2,367,999
Total Investments	<u>4,275,094</u>	<u>2,367,999</u>	<u>-</u>	<u>6,643,093</u>
Restricted Cash and Investments -				
Piper Jaffrey (Mary Carlson Estate)	-	-	440,042	440,042
Receivables:				
Sales Tax	250,033	-	-	250,033
Real and Personal Property Taxes	2,041,280	-	-	2,041,280
Services & Utilities	562,814	-	681,102	1,243,916
Total Receivables	<u>2,854,127</u>	<u>-</u>	<u>681,102</u>	<u>3,535,229</u>
Prepads & Deposits	246,542	-	-	246,542
Due from other funds	3,785,243	-	3,384,326	7,169,569
Total Current Assets	<u><u>12,890,937</u></u>	<u><u>2,367,999</u></u>	<u><u>4,505,470</u></u>	<u><u>19,764,406</u></u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	478,704	-	57,231	535,935
Accrued payroll and payroll liabilities	25,506	-	-	25,506
Unearned Revenue	789,754	-	-	789,754
Due to other funds:	<u>3,384,326</u>	<u>1,438,534</u>	<u>2,346,709</u>	<u>7,169,569</u>
Total liabilities	4,678,290	1,438,534	2,403,940	8,520,764
Fund Balances:				
Restricted - M. Carlson Estate	-	-	376,245	376,245
Committed	-	929,465	-	929,465
Unassigned	<u>8,212,647</u>	<u>-</u>	<u>1,725,285</u>	<u>9,937,932</u>
Total fund balances	<u>8,212,647</u>	<u>929,465</u>	<u>2,101,530</u>	<u>11,243,642</u>
Total liabilities and fund balances	<u><u>12,890,937</u></u>	<u><u>2,367,999</u></u>	<u><u>4,505,470</u></u>	<u><u>19,764,406</u></u>

Fund Balance Evaluation

Section . Item 2.

	<u>Fund Bal. 6/30/2025</u> <u>Unaudited</u>	<u>FY'26 Revenue</u>	<u>FY'26 Expenditures</u>	<u>Add or (-)</u>	<u>Fund Bal. 11/30/2025</u> <u>Unaudited</u>
General Fund	6,960,974.00	6,071,823	6,018,515	53,308	7,014,282
Planning Capital Project	1,030,472.00	-	-	-	1,030,472
Debt Service	67,107.00	1,120,775	1,120,775	-	67,107
Special Revenue Fund					
Water & Sewer	1,416,076.00	313,959	230,658	83,301	1,499,377
Landfill	(6,179.00)	362,114	364,197	(2,083)	(8,262)
Port - Dock	649,234.00	234,963	309,889	(74,926)	574,308
Port - Harbor	(90,143.00)	96,498	201,200	(104,702)	(194,845)
E-911 Service	267,909.00	27,316	27,316	-	267,909
Asset Forfeitures Fund	27,824.00	176	-	176	28,000
Reward Fund	400.00	-	-	-	400
Senior Center	2,151.00	141,478	154,502	(13,025)	(10,874)
Library (Grants)	(79.00)	12,131	15,653	(3,521)	(3,600)
Public Safety	-	-	-	-	-
Local Support	(11,868.00)	8,225	29,119	(20,894)	(32,762)
Covid, ARPA & LGLR Support	-	-	-	-	-
Capital Project Fund					
Ambulance Reserve Capital Project	437,515.00	13,139	(1,000)	14,139	451,654
Equipment Replacement Capital Project	73,749.00	2,805	2,805	-	73,749
School Project	(1,626.00)	-	-	-	(1,626)
Streets Project	52,714.00	-	-	-	52,714
Firehall Project	-	-	-	-	-
Dock and Harbor Capital Project	-	53,553	130,480	(76,926)	(76,926)
Public Safety Capital Project	-	-	-	-	-
Wastewater System Improvements	(101,006.00)	-	-	-	(101,006)
Water Improvement	-	-	-	-	-
SOA Loans Capital Projects	-	-	-	-	-
Jail Health care reimbursement	(9,079.00)	-	1,390	(1,390)	(10,469)
SOA DOH Grants	25,334.00	-	-	-	25,334
Denali Commission Project	-	-	-	-	-
Landfill Committed Funds	197,044.00	10,415	-	10,415	207,459
Permanent Fund					
Mary Carlson Estate	388,640.00	5,094	2,485	2,608	391,248
Snagpoint	-	-	-	-	-
Total	11,377,163	8,474,464	8,607,984	(133,521)	11,243,642

General Fund Revenues

	<u>Budget - FY25</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>
General Sales Tax	\$ 3,200,000	\$ 3,202,529	100%	\$ 3,426,258	\$ (223,729)
General Sales Tax - Remote	425,000	589,346	139%	409,752	
Alcohol Sales Tax	280,000	248,547	89%	256,957	(8,409)
Transient Lodging Sales Tax	150,000	140,385	94%	148,923	(8,538)
Gaming Sales Tax	45,000	28,751	64%	26,877	1,874
Tobacco Excise Tax	300,000	271,819	91%	263,634	8,185
Marijuana Excise Tax	90,000	102,097	113%	76,585	-
Business License	17,000	15,200	89%	16,825	-
Penalty & Interest - Sales Tax	17,000	10,259	60%	17,399	(7,140)
Total Sales Tax	4,524,000	4,608,933	102%	4,643,209	(237,757)
Real Property Tax	2,460,000	2,537,576	103%	2,373,470	164,105
Personal Property Tax	1,098,000	1,121,893	102%	465,938	655,956
Penalty & Interest - Property Tax	130,000	154,174	119%	135,986	18,188
Total Property Taxes	3,688,000	3,813,643	103%	2,975,394	838,249
Telephone Gross Receipts State Tax	70,000	62,363	89%	69,204	(6,841)
Shared Fisheries	600,000	692,941	115%	600,639	92,302
Raw Fish Tax	20,000	6,738	34%	16,450	(9,711)
Community Sharing	75,396	100,565	133%	106,324	(5,759)
Payment in Lieu of Taxes (PILT)	520,000	537,418	103%	522,976	14,442
State Jail Contract	720,000	1,081,719	150%	39,759	1,041,960
Motor Vehicle Tax	25,000	24,915	100%	25,269	(354)
Ambulance Fees	60,000	36,785	61%	50,798	(14,014)
Lease & Rental Income	35,000	36,969	106%	34,549	2,420
Admin Overhead	157,405	145,826	93%	170,035	(24,209)
PERS on Behalf	168,162	192,117	114%	88,069	104,048
PERS Forfeiture Fund	25,000	50,424	202%	47,012	3,412
Other Revenues	298,800	412,641	138%	314,678	97,964
Total	2,774,763	3,381,422	122%	2,085,762	1,295,660
Total	\$ 10,986,763	\$ 11,803,997	107%	\$ 9,704,365	\$ 1,896,152

Special Revenue & Other Funds Revenue

Water	331,279	228,904	69%	228,862	42
Sewer	462,111	409,125	89%	460,134	(51,009)
Landfill	346,032	357,529	103%	297,884	59,645
Port - Dock	750,402	692,792	92%	776,889	(84,098)
Port - Harbor	157,912	127,225	81%	136,451	(9,226)
Asset Forfeiture Fund	500	759	152%	568	190
E-911 Service	67,000	66,852	100%	67,470	(618)

Public Safety Reward

Senior Center (Non-Grant)

Senior Center (Grant)

Library (Grants)

Debt Service - Bond Investments

Debt Service - SOA Revenue

Debt Services - Streets Refund

Mary Carlson Estate

Ambulance Rental

Total

	<u>Budget - FY25</u>	<u>06/30/25</u>	<u>Percent</u>	<u>06/30/24</u>	<u>INC/(DEC)</u>
		<u>YTD</u>		<u>YTD</u>	
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	49,059	23,462	48%	23,811	(349)
Senior Center (Grant)	80,450	78,905	98%	100,204	(21,298)
Library (Grants)	38,578	36,655	95%	46,577	(9,921)
Debt Service - Bond Investments	80,000	106,044	133%	113,038	(6,993)
Debt Service - SOA Revenue	742,060	742,166	100%	744,616	(2,450)
Debt Services - Streets Refund	-	(22,882)	-	246,324	(269,206)
Mary Carlson Estate	21,000	19,411	92%	21,454	(2,042)
Ambulance Rental	14,400	4,800	33%	63,625	(58,825)
Total	\$ 3,140,783	\$ 2,871,747	91%	\$ 3,327,906	\$ (456,159)

Transfers*From General Fund to Other Funds*

Water	102,068	-	0%	8,004	(8,004)
Landfill	662,724	578,936	87%	355,868	223,068
Senior Center	281,383	343,049	122%	(22,602)	365,651
Ambulance Reserve	50,000	29,428	59%	45,625	(16,197)
Equipment Replacement	220,000	259,940	118%	166,122	93,818
Capital Projects (Fund 7140)	368,694	128,006	35%	118,526	9,480
Landfill Closure (Fund 7150)	25,000	25,000	100%	-	25,000
Debt Service SRF Loans	51,461	51,461	100%	58,119	(6,658)
Debt Service Streets Bond	151,500	156,666	103%	(127,612)	284,278
Debt Service Firehall Bond	43,000	43,000	100%	44,000	(1,000)
Debt Service School Bond	318,440	377,112	118%	319,384	57,728

From Dock Fund to Harbor Funds

Port - Harbor	258,263	93,521	36%	619,128	(525,607)
Port - Harbor - Ice Machine	-	(930)	-	3,298	(4,228)
Port - Harbor - Bathhouse	13,470	12,724	94%	11,737	986

From Department to Department

Transfer from E911 to Dispatch	67,000	63,402	95%	66,801	-
Transfer from Carlson Estate to Library	4,000	4,000	100%	4,000	-
Transfer from Wastewater to Water	-	10,265	0%	-	-

Total**Total Revenues & Transfers**

\$ 2,617,003	\$ 2,175,579	83%	\$ 1,670,396	\$ 498,317
\$ 16,744,549	\$ 16,851,323	101%	\$ 14,702,667	\$ 1,938,309

	<u>Budget - FY25</u>		<u>Percent</u>	<u>06/30/24</u>		
	<u>YTD</u>	<u>YTD</u>		<u>YTD</u>	<u>INC/(DEC)</u>	
EXPENDITURES:						
General Fund Expenditures						
City Council	\$ 146,350	\$ 88,099	60%	\$ 83,149	\$ 4,949	
City Clerk	326,797	328,795	101%	177,139	151,656	
Administration	771,879	431,041	56%	375,813	55,228	
Finance	1,496,839	1,487,200	99%	1,251,227	235,973	
Legal	125,000	234,313	187%	127,516	106,797	
Insurance	328,100	383,674	117%	343,314	40,360	
Planning	527,182	273,283	52%	296,051	(22,768)	
Foreclosures	9,000	14,089	157%	53	14,036	
IT	342,300	389,994	114%	258,736	131,258	
Public Safety Administration	370,887	377,742	102%	215,859	161,883	
Dispatch	745,231	812,737	109%	634,569	178,168	
Patrol	1,597,624	1,161,537	73%	1,050,444	111,093	
Corrections	773,407	825,573	107%	728,014	97,559	
DMV	86,804	68,126	78%	85,347	(17,221)	
Animal Control Officer	187,282	129,906	69%	128,837	1,069	
K-9 Unit	0	5,087	0%	0	5,087	
Fire	776,570	715,638	92%	485,253	230,385	
Fire Department Donation	10,000	2,742	27%	7,675	(4,933)	
Public Works Administration	499,835	420,269	84%	234,609	185,660	
Building and Grounds	1,229,345	881,571	72%	426,366	455,205	
Shop	743,197	415,273	56%	591,679	(176,406)	
Street	738,528	514,783	70%	552,773	(37,989)	
Library	255,972	253,621	99%	177,795	75,826	
Grandma's House	73,961	46,914	63%	50,598		
City School	1,702,000	1,700,521	100%	1,701,924	(1,403)	
Transfers to Other Funds	2,147,202	1,967,598	92%	957,429	1,010,169	
Total	\$ 16,011,292	\$ 13,930,125	87%	\$ 10,942,167	\$ 2,991,642	

City of Dillingham

Unaudited Revenues and Expenditures As of June 30, 2025

Data Collected on:

1/19 Section . Item 2.

	<u>Budget - FY25</u>	<u>06/30/25</u>		<u>06/30/24</u>	
		<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>
Special Revenue Funds Expenditures					
Water	331,279	238,937	72%	237,951	986
Sewer	539,468	337,943	63%	280,063	57,880
Landfill	1,008,756	905,209	90%	687,070	218,139
Port - Dock	840,229	705,912	84%	1,397,901	(691,989)
Port - Harbor	428,545	325,369	76%	550,107	(224,737)
Asset Forfeiture Fund	500	-	0%	-	-
E-911 Service	67,000	136,454	204%	66,801	69,653
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	330,469	362,655	110%	207,805	154,849
Senior Center (Grant)	80,423	78,905	98%	100,204	(21,298)
Library (Grants)	38,578	36,734	95%	46,577	(9,842)
Mary Carlson Estate	6,255	7,017	112%	6,091	926
Ambulance Reserve Fund	20,000	12,080	60%	5,480	6,600
Debt Service SRF Loans	51,461	51,461	100%	58,119	(6,658)
Debt Service School Bond	1,060,500	1,060,500	100%	1,064,000	(3,500)
Debt Service Firehall Bond	43,000	43,000	100%	44,000	(1,000)
Debt Service Streets Bond	231,500	231,500	100%	231,750	(250)
Equipment Replacement	220,000	247,843	113%	166,122	81,722
Total	\$ 5,297,963	\$ 4,781,520	90%	\$ 5,150,041	\$ (368,521)
Net Increase (Decrease) to Fund Balances	\$ (4,564,706)	\$ (1,860,321)		\$ (1,389,540)	\$ (684,811)

	<u>Budget - FY25</u>	<u>06/30/25</u>		<u>06/30/24</u>	
		<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>
Grant & Bond Revenues					
SOA-Landfill Firebreak	-	-		100,000	-
EPA Snagpoint Erosion Grant	-	-		-	-
COVID - CARES & ARPA & LGLR	1,776,543	1,752,195	99%	305,315	1,446,880
SRF Loan - Lagoon Aeration	615,813	576,281	94%	(93,719)	670,000
Jail Reimb for inmate medical care	-	-		-	-
Southern Region EMS	-	-		-	-
SOA-DOH Grants	201,000	36,217	18%	31,542	4,675
Curyung-Ice Machine	20,833	3,351	16%	(1,324)	4,675
Snagpoint Funding	3,209,387	-	0%	-	-
BBEDC Intern Program	72,923	18,359	25%	35,713	(17,354)
BBEDC Training Reimb	-	4,375		41,902	(37,527)
BBNC Training Reimb	-	-		11,902	(11,902)
Total	\$ 5,896,499	\$ 2,390,778	41%	\$ 431,331	\$ 2,059,446
Grant & Bond Expenditures					
SOA-Landfill Firebreak	-	-		100,000	-
EPA Snagpoint Erosion Grant	-	-		-	-
COVID - CARES & ARPA & LGLR	1,776,543	1,752,195	99%	306,315	1,445,880
SRF Loan - Lagoon Aeration	615,813	576,281	94%	93,719	482,562
Jail Reimb for inmate medical care	-	9,079		-	-
Southern Region EMS	-	-		-	-
SOA-DOH Grants	201,000	10,882	5%	31,542	(20,660)
Curyung-Ice Machine	20,833	3,351	16%	-	3,351
Snagpoint Erosion	3,209,387	-	0%	-	-
BBEDC Intern Program	72,923	18,359	25%	35,713	(17,354)
BBEDC Training Reimb	-	4,375		41,902	(37,527)
BBNC Training Reimb	-	-		11,902	(11,902)
Total	\$ 5,896,499	\$ 2,374,522	40%	\$ 621,093	\$ 1,844,351
		\$ 16,255		\$ (189,761)	\$ 3,903,797

City of Dillingham
Unaudited Revenues and Expenditures As of June 30, 2025

Data Collected on:
1/19 Section . Item 2.

	<u>Budget - FY25</u>		<u>06/30/25</u>		<u>06/30/24</u>	
			<u>YTD</u>	<u>Percent</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)

	<u>Budget - FY25</u>		<u>06/30/25</u>		<u>06/30/24</u>	
			<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>
Capital Project Funds Expenditures						
Public Safety Building	\$ -	\$ -	\$ -		\$ -	\$ -
Water Improvements	\$ -	\$ -	\$ -		\$ -	\$ -
WasteWatter Improvements	\$ -	\$ -	\$ -		\$ -	\$ -
Snagpoint Erosion	\$ 356,694	\$ -	\$ -	0%	\$ -	\$ -
Sewer Lagoon Aeration	\$ 12,000	\$ 101,006	\$ 101,006	842%	\$ -	\$ 101,006
Other Lift Station	\$ -	\$ -	\$ -		\$ -	\$ -
Fire Dept Water Damage Repair	\$ -	\$ 27,000	\$ 27,000		\$ -	\$ -
Landfill Closure (7150)	\$ -	\$ -	\$ -		\$ -	\$ -
Landfill Shop Fire	\$ -	\$ -	\$ -		\$ -	\$ -
Landfill Groundwater Well	\$ -	\$ -	\$ -		\$ -	\$ -
Harbor cleanup	\$ -	\$ -	\$ -		\$ -	\$ -
Total	\$ 368,694	\$ 128,006	\$ 128,006	35%	\$ -	\$ 101,006
	\$ (368,694)	\$ (128,006)			\$ 1,200	\$ (102,206)

	Budget	Actual
General Fund Revenue	\$ 10,986,763	\$ 11,803,997
Special Fund Revenue	\$ 3,140,783	\$ 2,871,747
Transfers In	\$ 2,617,003	\$ 2,175,579
Grant and Bond Revenue	\$ 5,896,499	\$ 2,390,778
CIP Revenue	\$ -	\$ -
	\$ 22,641,048	\$ 19,242,101
General Fund Expenditures	\$ 16,011,292	\$ 13,930,125
Special Fund Expenditures	\$ 5,297,963	\$ 4,781,520
Grant and Bond Expenditures	\$ 5,896,499	\$ 2,374,522
CIP Expenditures	\$ 368,694	\$ 128,006
	\$ 27,574,448	\$ 21,214,173
Net Increase (Decrease) to Fund Bal	\$ (4,933,400)	\$ (1,972,072)

General Fund Revenues

	<u>Budget - FY26</u>	<u>10/31/25</u>	<u>Percent</u>	<u>10/31/24</u>	<u>YTD</u>	<u>INC/(DEC)</u>	Uncollected	% Adj
	\$	\$		\$	\$	\$		
General Sales Tax	\$ 3,400,000	\$ 729,072	21%	\$ 1,314,274	\$ (585,202)		(1,427.90)	21%
General Sales Tax - Remote	450,000	204,518	45%	195,564				
Alcohol Sales Tax	280,000	89,801	32%	104,953	(15,153)			32%
Transient Lodging Sales Tax	125,000	63,587	51%	51,572	12,015		-	51%
Gaming Sales Tax	15,000	7,288	49%	3,199	4,089			49%
Tobacco Excise Tax	280,000	51,298	18%	97,608	(46,310)			18%
Marijuana Excise Tax	90,000	25,972	29%	25,574	-			29%
Business License	17,000	500	3%	650	-			3%
Penalty & Interest - Sales Tax	17,000	3,318	20%	3,804	(486)		-	20%
Total Sales Tax	4,674,000	1,175,354	25%	1,797,199	(631,047)			25%
Real Property Tax	2,600,000	2,735,937	105%	2,574,193	161,744		(1,120,541.58)	62%
Personal Property Tax	700,000	746,203	107%	1,129,928	(383,725)		(323,479.46)	60%
Penalty & Interest - Property Tax	130,000	45,569	35%	46,238	(669)			35%
Total Property Taxes	3,430,000	3,527,709	103%	3,750,360	(222,651)			61%
Telephone Gross Receipts State Tax	70,000	-	0%	-	-			0%
Shared Fisheries	150,000	-	0%	147,328	(147,328)			0%
Raw Fish Tax	20,000	-	0%	-	-			0%
Community Sharing	75,396	-	0%	-	-			0%
Payment in Lieu of Taxes (PILT)	540,000	540,299	100%	537,418	2,881			100%
State Jail Contract	670,000	-	0%	271,828	(271,828)			0%
Motor Vehicle Tax	25,000	8,408	34%	5,545	2,863			34%
Ambulance Fees	60,000	15,031	25%	6,473	8,559			25%
Lease & Rental Income	35,000	5,470	16%	3,680	1,790			16%
Admin Overhead	202,405	59,960	30%	54,584	5,376			30%
PERS on Behalf	285,399	89,224	31%	53,015	36,209			31%
PERS Forfeiture Fund	25,000	5,181	21%	33,400	(28,219)			21%
Other Revenues	306,400	111,534	36%	145,930	(34,396)		(6,597.39)	34%
Total	2,464,600	835,107	34%	1,259,201	(424,094)			34%
Total	\$ 10,568,600	\$ 5,538,171	52%	\$ 6,806,760	\$ (1,277,792)			39%

Special Revenue & Other Funds Revenue

Water	232,800	85,496	37%	80,994	4,502	(9,463.08)	33%
Sewer	463,300	145,515	31%	134,064	11,451	(12,775.16)	29%
Landfill	331,100	148,581	45%	174,686	(26,105)	(3,190.00)	44%
Port - Dock	746,600	188,107	25%	548,042	(359,935)	(14,671.13)	23%
Port - Harbor	158,780	95,223	60%	32,557	62,666	(15,598.00)	50%
Asset Forfeiture Fund	500	132	26%	145	(13)		0%
E-911 Service	67,000	22,003	33%	22,687	(683)		33%
Public Safety Reward	-	-	0%	-	-		

City of Dillingham
Unaudited Revenues and Expenditures As of October 31, 2025

Data Collected on:
1/19/2026

Section . Item 3.

	<u>10/31/25</u>			<u>10/31/24</u>		
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>	
Senior Center (Non-Grant)	39,200	13,051	33%	4,102	8,949	33%
Senior Center (Grant)	76,000	2,966	4%	19,481	(16,515)	4%
Library (Grants)	38,578	2,743	7%	13,578	(10,835)	7%
Debt Service - Bond Investments	70,000	32,939	47%	38,798	(5,860)	47%
Debt Service - SOA Revenue	745,000	-	0%	-	-	0%
Debt Services - Streets Refund	-	-	-	-	-	-
Mary Carlson Estate	21,000	4,677	22%	7,145	(2,468)	22%
Ambulance Rental	-	-	0%	4,800	(4,800)	-
Total	\$ 2,989,858	\$ 741,434	25%	\$ 1,081,080	\$ (339,646)	23%

Transfers

From General Fund to Other Funds

Water	-	-	-	-	-	-
Landfill	544,400	170,284	31%	393,568	(223,284)	
Senior Center	186,361	93,787	50%	89,116	4,671	
Ambulance Reserve	50,000	12,025	24%	5,178	6,847	
Equipment Replacement	-	2,805	0%	74,433	(71,628)	
Capital Projects (Fund 7140)	-	-	0%	26,207	(26,207)	
Landfill Closure (Fund 7150)	25,000	8,332	33%	8,336	(4)	
Debt Service SRF Loans	51,011	37,650	74%	-	37,650	
Debt Service Streets Bond	166,000	25,061	15%	21,952	3,110	
Debt Service Firehall Bond	47,000	11,000	23%	11,500	(500)	
Debt Service School Bond	319,750	-	0%	-	-	

From Dock Fund to Harbor Funds

Port - Harbor	314,630	-	0%	38,237	(38,237)	
Port - Harbor - Ice Machine	3,200	255	8%	1,577	(1,322)	
Port - Harbor - Bathhouse	11,720	-	0%	6,543	(6,543)	

From Department to Department

Transfer from E911 to Dispatch	67,000	22,003	33%	22,687	-	
Transfer from Carlson Estate to Library	4,000	1,336	33%	1,336	-	
Transfer from Wastewater to Water	-	10,005	0%	-	-	

Total	\$ 1,790,072	\$ 394,544	22%	\$ 700,669	\$ (315,447)	
Total Revenues & Transfers	\$ 15,348,530	\$ 6,674,148	43%	\$ 8,588,509	\$ (1,932,885)	

City of Dillingham
Unaudited Revenues and Expenditures As of October 31, 2025

Data Collected on:

1/19/2026

Section . Item 3.

	<u>10/31/25</u>		<u>10/31/24</u>		<u>INC/(DEC)</u>	
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>		
EXPENDITURES:						
General Fund Expenditures						
City Council	\$ 121,550	\$ 44,299	36%	\$ 4,723	\$ 39,577	
City Clerk	308,100	97,961	32%	98,181	(219)	
Administration	651,050	172,784	27%	138,734	34,050	
Finance	1,547,940	424,962	27%	429,390	(4,428)	
Legal	100,000	51,677	52%	25,256	26,421	
Insurance	375,000	112,147	30%	139,826	(27,679)	
Planning	336,000	63,319	19%	65,249	(1,930)	
Foreclosures	20,000	2,041	10%	5,010	(2,970)	
IT	372,500	81,167	22%	137,434	(56,268)	
Public Safety Administration	448,850	131,249	29%	108,174	23,076	
Dispatch	842,850	255,276	30%	289,728	(34,452)	
Patrol	1,566,000	406,680	26%	340,849	65,830	
Corrections	780,945	274,384	35%	257,214	17,169	
DMV	92,150	26,787	29%	29,574	(2,787)	
Animal Control Officer	73,600	36,000	49%	41,474	(5,474)	
K-9 Unit	2,000	0	0%	0	-	
Fire	561,800	215,430	38%	280,358	(64,928)	
Fire Department Donation	10,000	0	0%	0	-	
Public Works Administration	504,400	111,848	22%	146,684	(34,836)	
Building and Grounds	986,800	294,350	30%	299,126	(4,776)	
Shop	606,600	87,443	14%	102,214	(14,771)	
Street	698,400	104,732	15%	105,185	(454)	
Library	184,195	54,852	30%	75,821	(20,969)	
Grandma's House	90,900	6,630	7%	11,449		
City School	1,702,000	850,401	50%	850,347	54	
Transfers to Other Funds	1,364,522	352,612	26%	621,954	(269,341)	
Total	\$ 14,348,152	\$ 4,259,031	30%	\$ 4,603,953	\$ (340,103)	

City of Dillingham
Unaudited Revenues and Expenditures As of October 31, 2025

Data Collected on:
1/19/2026

Section . Item 3.

	<u>Budget - FY26</u>	<u>10/31/25</u>		<u>10/31/24</u>	
		<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>
Special Revenue Funds Expenditures					
Water	509,800	95,501	19%	59,264	36,236
Sewer	518,500	98,642	19%	119,455	(20,812)
Landfill	886,800	320,948	36%	390,040	(69,092)
Port - Dock	1,104,596	284,188	26%	390,350	(106,162)
Port - Harbor	488,330	187,184	38%	132,247	54,936
Asset Forfeiture Fund	25,000	-	0%	-	-
E-911 Service	67,000	22,003	33%	95,738	(73,735)
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	225,561	106,838	47%	109,268	(2,430)
Senior Center (Grant)	76,000	23,733	31%	24,115	(382)
Library (Grants)	38,578	15,653	41%	13,295	2,358
Mary Carlson Estate	6,255	1,977	32%	2,389	(412)
Ambulance Reserve Fund	15,000	40	0%	-	40
Debt Service SRF Loans	51,011	37,650	74%	-	37,650
Debt Service School Bond	1,064,750	-	0%	-	-
Debt Service Firehall Bond	47,000	11,000	23%	11,500	(500)
Debt Service Streets Bond	236,000	58,000	25%	60,750	(2,750)
Equipment Replacement	-	2,805	0%	207,699	(204,894)
Total	\$ 5,360,181	\$ 1,266,162	24%	\$ 1,616,111	\$ (349,948)
	\$ 19,708,333	\$ 5,525,193	28%	\$ 6,220,063	\$ (690,052)
Net Increase (Decrease) to Fund Balances	\$ (4,359,803)	\$ 1,148,955		\$ 2,368,446	\$ (1,242,833)

City of Dillingham
Unaudited Revenues and Expenditures As of October 31, 2025

Data Collected on:
1/19/2026

Section . Item 3.

	<u>Budget - FY26</u>	<u>10/31/25</u>		<u>Percent</u>	<u>10/31/24</u>	
		<u>YTD</u>	<u>YTD</u>		<u>YTD</u>	<u>INC/(DEC)</u>
Grant & Bond Revenues						
SOA-Landfill Firebreak	-	-	-		-	-
EPA Snagpoint Erosion Grant	-	-	-		-	-
COVID - CARES & ARPA & LGLR	-	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-	-		-	-
SRF Loan - Landfill	200,000	-	-		-	-
State Jail Medical	-	10,469	-		-	10,469
Legislative Grant Harbor	-	-	-		-	-
Southern Region EMS	-	-	-		-	-
SOA-DOH Grants	-	-	-		26,299	(26,299)
Curyung-Ice Machine	-	-	-		-	-
Snagpoint Funding	3,209,387	-	-	0%	-	-
BBEDC Intern Program	73,400	2,277	3%		8,590	(6,313)
BBEDC Training Reimb	-	-	-		-	-
BBNC Training Reimb	-	-	-		-	-
Total	\$ 3,482,787	\$ 12,746	0%		\$ 1,787,084	\$ (1,774,338)
Grant & Bond Expenditures						
SOA-Landfill Firebreak	-	-	-		-	-
EPA Snagpoint Erosion Grant	-	-	-		-	-
COVID - CARES & ARPA & LGLR	-	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-	-		576,281	(576,281)
SRF Loan - Landfill	200,000	-	-		-	-
State Jail Medical	-	1,390	-		-	1,390
Legislative Grant Harbor	-	128,987	-		-	128,987
Southern Region EMS	-	-	-		-	-
SOA-DOH Grants	-	-	-		965	(965)
Curyung-Ice Machine	-	1,383	0%		-	1,383
Snagpoint Erosion	3,209,387	-	0%		-	-
BBEDC Intern Program	73,400	8,225	11%		15,412	(7,187)
BBEDC Training Reimb	-	-	-		4,375	(4,375)
BBNC Training Reimb	-	-	-		-	-
Total	\$ 3,482,787	\$ 139,985	4%		\$ 2,349,228	\$ (2,209,243)
	\$ -	\$ (127,239)			\$ (562,144)	\$ (3,983,580)

Capital Project Funds Revenues	<u>Budget</u>	<u>Var.</u>	<u>Actual</u>	<u>Var.</u>	<u>Forecast</u>
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	-	-	-	26,207
Landfill Closure (7150)	-	-	0	-
Landfill Shop Fire	-	-	-	-
Landfill Groundwater Well	-	-	-	-
Harbor cleanup	-	-	-	-
Total	\$ -	\$ -	0%	\$ 127,214 \$ (101,006)
	\$ -	\$ -		\$ (127,214) \$ 101,006

	Budget	Actual
General Fund Revenue	\$ 10,568,600	\$ 5,538,171
Special Fund Revenue	\$ 2,989,858	\$ 741,434
Transfers In	\$ 1,790,072	\$ 394,544
Grant and Bond Revenue	\$ 3,482,787	\$ 12,746
CIP Revenue	\$ -	\$ -
	\$ 18,831,317	\$ 6,686,894
General Fund Expenditures	\$ 14,348,152	\$ 4,259,031
Special Fund Expenditures	\$ 5,360,181	\$ 1,266,162
Grant and Bond Expenditures	\$ 3,482,787	\$ 139,985
CIP Expenditures	\$ -	\$ -
	\$ 23,191,120	\$ 5,665,178
Net Increase (Decrease) to Fund Bal	\$ (4,359,803)	\$ 1,021,716

City of Dillingham
Unaudited Revenues and Expenditures As of

November 30, 2025

Data Collected on:

1/19/2026

Section . Item 3.

General Fund Revenues

	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>	Uncollected	% Adj
General Sales Tax	\$ 3,500,000	\$ 932,833	27%	\$ 1,545,611	\$ (612,777)	(1,837.08)	27%
General Sales Tax - Remote	650,000	250,342	39%	238,029			39%
Alcohol Sales Tax	280,000	111,985	40%	107,086	4,899		40%
Transient Lodging Sales Tax	125,000	69,686	56%	70,372	(686)	-	56%
Gaming Sales Tax	15,000	10,735	72%	3,199	7,536		72%
Tobacco Excise Tax	280,000	83,488	30%	118,352	(34,865)		30%
Marijuana Excise Tax	90,000	30,535	34%	36,453			34%
Business License	17,000	2,550	15%	1,600			15%
Penalty & Interest - Sales Tax	17,000	5,264	31%	4,290	974	-	31%
Total Sales Tax	4,974,000	1,497,418	30%	2,124,992	(634,919)		30%
Real Property Tax	2,600,000	2,703,896	104%	2,567,664	136,232	(688,272.46)	78%
Personal Property Tax	700,000	733,366	105%	1,128,795	(395,429)	(286,001.21)	64%
Penalty & Interest - Property Tax	130,000	143,417	110%	116,194	27,223		110%
Total Property Taxes	3,430,000	3,580,679	104%	3,812,653	(231,974)		76%
Telephone Gross Receipts State Tax	70,000	-	0%	-	-		0%
Shared Fisheries	150,000	-	0%	147,328	(147,328)		0%
Raw Fish Tax	20,000	-	0%	-	-		0%
Community Sharing	83,543	83,543	100%	-	83,543		0%
Payment in Lieu of Taxes (PILT)	540,000	540,299	100%	537,418	2,881		100%
State Jail Contract	584,764	-	0%	271,828	(271,828)		0%
Motor Vehicle Tax	25,000	11,075	44%	7,633	3,442		44%
Ambulance Fees	60,000	16,423	27%	9,958	6,465		27%
Lease & Rental Income	35,000	6,400	18%	4,600	1,800		18%
Admin Overhead	200,105	66,671	33%	65,298	1,372		33%
PERS on Behalf	275,799	109,275	40%	75,785	33,490		40%
PERS Forfeiture Fund	25,000	5,181	21%	33,400	(28,219)		21%
Other Revenues	299,200	125,874	42%	173,363	(47,489)	(7,579.39)	40%
Total	2,368,411	964,740	41%	1,326,612	(361,871)		40%
Total	\$ 10,772,411	\$ 6,042,837	56%	\$ 7,264,257	\$ (1,228,764)		47%

Special Revenue & Other Funds Revenue

Water	232,800	104,075	45%	99,356	4,719	(12,190.92)	39%
Sewer	463,300	203,293	44%	167,681	35,612	(16,457.74)	40%
Landfill	331,100	165,903	50%	191,178	(25,275)	(3,900.00)	49%
Port - Dock	755,740	234,963	31%	587,869	(352,906)	(2,110.94)	31%
Port - Harbor	187,130	96,243	51%	33,500	62,743	(15,598.00)	43%
Asset Forfeiture Fund	500	176	35%	191	(14)		0%
E-911 Service	67,000	27,316	41%	26,950	367		41%

City of Dillingham
Unaudited Revenues and Expenditures As of

November 30, 2025

Data Collected on:

1/19/2026

Section . Item 3.

	<u>Budget - FY26</u>	<u>11/30/25</u>	<u>Percent</u>	<u>11/30/24</u>	<u>YTD</u>	<u>INC/(DEC)</u>	
Public Safety Reward	-	-	0%	-	-	-	
Senior Center (Non-Grant)	52,100	15,137	29%	7,161	7,976	(7,976)	29%
Senior Center (Grant)	50,486	10,708	21%	19,481	(8,773)	(8,773)	21%
Library (Grants)	66,727	12,131	18%	13,578	(1,447)	(1,447)	18%
Debt Service - Bond Investments	80,000	41,084	51%	48,023	(6,939)	(6,939)	51%
Debt Service - SOA Revenue	514,000	-	0%	-	-	-	0%
Debt Services - Streets Refund	-	-	-	-	-	-	
Mary Carlson Estate	21,000	5,094	24%	8,744	(3,650)	(3,650)	24%
Ambulance Rental	-	-	0%	4,800	(4,800)	(4,800)	
Total	\$ 2,821,883	\$ 916,124	32%	\$ 1,208,511	\$ (292,388)		31%

Transfers

From General Fund to Other Funds

Water	-	-	-	-	-	-	
Landfill	594,000	196,211	33%	250,959	(54,748)	(54,748)	
Senior Center	227,855	115,632	51%	143,121	(27,489)	(27,489)	
Ambulance Reserve	50,000	13,139	26%	10,041	3,098	3,098	
Equipment Replacement	111,000	2,805	0%	225,699	(222,894)	(222,894)	
Capital Projects (Fund 7140)	-	-	0%	93,023	(93,023)	(93,023)	
Landfill Closure (Fund 7150)	25,000	10,415	42%	16,672	(6,257)	(6,257)	
Debt Service SRF Loans	51,011	37,650	74%	38,100	(450)	(450)	
Debt Service Streets Bond	156,000	16,916	11%	12,727	4,189	4,189	
Debt Service Firehall Bond	47,000	11,000	23%	11,500	(500)	(500)	
Debt Service School Bond	550,750	1,014,125	184%	296,375	717,750	717,750	

From Dock Fund to Harbor Funds

Port - Harbor	301,580	-	0%	57,417	(57,417)	(57,417)	
Port - Harbor - Ice Machine	-	255	0%	1,684	(1,429)	(1,429)	
Port - Harbor - Bathhouse	8,920	-	0%	7,120	(7,120)	(7,120)	

From Department to Department

Transfer from E911 to Dispatch	67,000	27,316	41%	33,901	-	-	
Transfer from Carlson Estate to Library	4,000	1,669	42%	1,669	-	-	
Transfer from Wastewater to Water	-	6,591	0%	-	-	-	

Total

Total Revenues & Transfers

Total	\$ 2,194,116	\$ 1,453,724	66%	\$ 1,200,008	\$ 253,710		
Total Revenues & Transfers	\$ 15,788,410	\$ 8,412,685	53%	\$ 9,672,776	\$ (1,267,442)		

City of Dillingham

Unaudited Revenues and Expenditures As of

November 30, 2025

Data Collected on:

1/19/2026

Section . Item 3.

EXPENDITURES:**General Fund Expenditures**

	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>
City Council	\$ 121,550	\$ 48,179	40%	\$ 9,227	\$ 38,952
City Clerk	318,600	116,453	37%	118,052	(1,599)
Administration	472,550	207,501	44%	165,331	42,171
Finance	1,547,940	546,853	35%	534,488	12,365
Legal	100,000	57,782	58%	40,278	17,504
Insurance	375,000	142,068	38%	172,683	(30,615)
Planning	297,000	78,571	26%	85,287	(6,715)
Foreclosures	20,000	2,593	13%	5,540	(2,948)
IT	372,500	107,118	29%	162,326	(55,209)
Public Safety Administration	448,850	162,463	36%	137,010	25,454
Dispatch	842,850	318,130	38%	339,015	(20,885)
Patrol	1,571,700	499,190	32%	416,873	82,316
Corrections	820,045	338,196	41%	298,845	39,350
DMV	92,150	33,879	37%	34,138	(258)
Animal Control Officer	88,350	40,609	46%	49,977	(9,368)
K-9 Unit	2,000	0	0%	0	-
Fire	604,500	248,740	41%	308,574	(59,834)
Fire Department Donation	10,000	0	0%	1,077	(1,077)
Public Works Administration	473,700	136,546	29%	171,980	(35,434)
Building and Grounds	976,800	353,370	36%	394,621	(41,250)
Shop	610,600	104,558	17%	137,441	(32,883)
Street	626,100	136,614	22%	143,739	(7,124)
Library	186,875	70,509	38%	92,559	(22,050)
Grandma's House	90,900	10,714	12%	18,249	
City School	1,702,000	850,401	50%	850,347	54
Transfers to Other Funds	1,787,616	1,407,478	79%	1,081,545	325,933
Total	\$ 14,560,176	\$ 6,018,515	41%	\$ 5,769,200	\$ 256,849

City of Dillingham

Unaudited Revenues and Expenditures As of

November 30, 2025

Data Collected on:

1/19/2026

Section . Item 3.

Special Revenue Funds Expenditures

	<u>Budget - FY26</u>	<u>11/30/25</u>	<u>Percent</u>	<u>11/30/24</u>	<u>YTD</u>	<u>INC/(DEC)</u>
		<u>YTD</u>				
Water	483,400	110,666	23%	71,472	39,194	
Sewer	484,400	119,992	25%	130,891	(10,899)	
Landfill	936,400	364,197	39%	461,686	(97,488)	
Port - Dock	1,085,546	309,889	29%	460,065	(150,177)	
Port - Harbor	498,330	201,200	40%	152,058	49,142	
Asset Forfeiture Fund	25,000	-	0%	-	-	
E-911 Service	67,000	27,316	41%	106,953	(79,636)	
Public Safety Reward	-	-	0%	-	-	
Senior Center (Non-Grant)	279,955	130,770	47%	150,512	(19,742)	
Senior Center (Grant)	50,486	23,733	47%	29,294	(5,561)	
Library (Grants)	66,727	15,653	23%	18,082	(2,429)	
Mary Carlson Estate	6,255	2,485	40%	3,054	(568)	
Ambulance Reserve Fund	15,000	(1,000)	-7%	600	(1,600)	
Debt Service SRF Loans	51,011	37,650	74%	38,100	(450)	
Debt Service School Bond	1,064,750	1,014,125	95%	986,375	27,750	
Debt Service Firehall Bond	47,000	11,000	23%	11,500	(500)	
Debt Service Streets Bond	236,000	58,000	25%	60,750	(2,750)	
Equipment Replacement	111,000	2,805	0%	226,205	(223,400)	
Total	\$ 5,508,260	\$ 2,428,481	44%	\$ 2,907,598	\$ (479,117)	
	\$ 20,068,436	\$ 8,446,996	42%	\$ 8,676,798	\$ (222,268)	
Net Increase (Decrease) to Fund Balances	\$ (4,280,026)	\$ (34,311)		\$ 995,978	\$ (1,045,174)	

City of Dillingham
Unaudited Revenues and Expenditures As of

November 30, 2025

Data Collected on:

1/19/2026

Section . Item 3.

	<u>11/30/25</u>			<u>11/30/24</u>		
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>	
Grant & Bond Revenues						
SOA-Landfill Firebreak	-	-	0%	-	-	-
EPA Landfill Grant	3,882,500	-		1,752,195	(1,752,195)	
COVID - CARES & ARPA & LGLR	-	-		-	-	
SRF Loan - Lagoon Aeration	-	-		-	-	
SRF Loan - Landfill	200,000	-	0%	-	-	
State Jail Medical	-	10,469		-	10,469	
Legislative Grant Harbor	757,500	54,320	7%	-	54,320	
Southern Region EMS	-	-		-	-	
SOA-DOH Grants	-	-		54,694	(54,694)	
Curyung-Ice Machine	6,000	(767)	-13%	-	(767)	
Snagpoint Funding	3,209,387	-	0%	-	-	
BBEDC Intern Program	73,400	8,225	11%	15,412	(7,187)	
BBEDC Training Reimb	-	-		-	-	
BBNC Training Reimb	-	-		-	-	
Total	\$ 8,128,787	\$ 72,248	1%	\$ 1,822,300	\$ (1,750,053)	
Grant & Bond Expenditures						
SOA-Landfill Firebreak	-	-	0%	-	-	-
EPA Landfill Grant	3,882,500	-		1,752,195	(1,752,195)	
COVID - CARES & ARPA & LGLR	-	-		576,281	(576,281)	
SRF Loan - Lagoon Aeration	-	-		-	-	
SRF Loan - Landfill	200,000	-	0%	-	-	
State Jail Medical	-	1,390		-	1,390	
Legislative Grant Harbor	757,500	128,987	17%	-	128,987	
Southern Region EMS	-	-		-	-	
SOA-DOH Grants	-	-		965	(965)	
Curyung-Ice Machine	6,000	1,493	0%	-	1,493	
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	\$ 160,989	2%	\$ 2,349,228	\$ (2,188,239)	
	\$ -	\$ (88,741)		\$ (526,927)	\$ (3,938,291)	

Capital Project Funds Revenues	<u>Budget</u>	<u>Act</u>	<u>Var.</u>	<u>Diff.</u>	<u>Actual</u>
Harbor Mayor Sale Revenue					

Capital Project Funds Expenditures					
Public Safety Building	-	-		-	-
Water Improvements	-	-		-	-
WasteWatter Improvements	-	-		-	-
Snagpoint Erosion	-	-		-	-
Sewer Lagoon Aeration	-	-		101,006	(101,006)
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		26,207	-
Landfill Closure (7150)	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Harbor cleanup	-	-		-	-
Total	\$	-	\$	-	0%
	\$	-	\$	-	\$ 127,214
				\$ (127,214)	\$ 101,006

Budget	Actual
\$ 10,772,411	\$ 6,042,837
\$ 2,821,883	\$ 916,124
\$ 2,194,116	\$ 1,453,724
\$ 8,128,787	\$ 72,248
\$ -	\$ -
\$ 23,917,197	\$ 8,484,933
\$ 14,560,176	\$ 6,018,515
\$ 5,508,260	\$ 2,428,481
\$ 8,128,787	\$ 160,989
\$ -	\$ -
\$ 28,197,223	\$ 8,607,984
\$ (4,280,026)	\$ (123,052)