



FINANCE AND BUDGET COMMITTEE

Monday, October 20, 2025 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.](#) Minutes
- 9.22.2025
- 9.29.2025

APPROVAL OF AGENDA

STAFF REPORTS

- [2.](#) Finance and Budget Staff Report
- [3.](#) Payables for FY25
- [4.](#) Financial Report
- a.08/2025

NEW BUSINESS

5. Fish Tax

NEW BUSINESS

- [6.](#) Request for the Code Committee - Settled Appeals

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Monday, September 22, 2025 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

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:

Zoom ID: 920 483 0473

passcode: 99576

dial 1 (719) 359-4580

CALL TO ORDER

The meeting was called to order at **5:32 PM**.

ROLL CALL by the clerk

- Members Present: Alice Ruby, Michael Bennett, Steve Carriere, Jack Save Jr, Anita Foran, Curt Armstrong.
- Members Absent: Kaleb Westfall
- Staff member present: Abigail Flynn
- Quorum Established.

APPROVAL OF MINUTES

1.

August 18, 2025
December 5, 2024
August 26, 2024
May 30, 2024
May 28, 2024

May 23, 2024
May 10, 2024
March 4, 2024
October 23, 2023
May 29, 2023

MOTION: To approve all minutes listed on the agenda as a block.

- Moved by: Anita
- Seconded by: Alice
- **Vote:** Approved without corrections or objections

APPROVAL OF AGENDA

MOTION: To approve the agenda.

- Moved by: Alice
 - Seconded by: Steve
 - **Vote:** Agenda approved without objection

STAFF REPORTS

2. Finance and Budget Staff Report

- Draft code language for **Cooperative Purchasing Agreement (DMC 4.30.135)** was introduced for committee review. Discussion focused on ensuring consistency with existing purchasing authority limits, and clarifying that purchases must be budgeted and Council-approved
- Upcoming **audit schedule**: preliminary work October 13, final work December 1.
- **Staffing update**: Accounts receivable technician resigned; recruitment underway.
- **Property Taxes**: Contract with appraisers in place; workshop scheduled October 16 at 5:30 PM. Discussion on format (council-only vs. public-inclusive) and communication strategies
- **Budget Amendment FY2026**: Revisions underway to address reduced state bond reimbursements, contract revenues, and increased costs. A **special Finance Committee meeting was scheduled for September 29 at 5:30 PM** to review amendments before introduction at the October 16 Council meeting

3. Financial Report

a. 07/2025

- **Revenue & Expense Report (July 2025)**: Property tax invoicing recorded; cash flow timing noted. Discussion on new jail contract revenue reporting and pending contract updates.

OLD BUSINESS4. **Fish Tax Discussion**

- Committee revisited historical work on fish/processing tax. Members requested background materials, including prior legal memos, draft ordinances, and Bristol Bay Borough's code for reference.
- Discussion highlighted differences between **excise tax** and **processing sales tax**, taxation basis (over-the-rail vs. finished product/out-the-door), and fairness considerations regarding processor waste.
- Committee agreed to gather information and continue orientation at the **October 20, 2025 meeting**

NEW BUSINESS

5. Budget Amendment Meeting

- Confirmed scheduling of special meeting on **September 29, 2025 at 5:30 PM** for focused review of budget revisions

PUBLIC/COMMITTEE COMMENT(S)

- Brief comments made; no formal public input recorded. Members noted the importance of public communication regarding taxes and finance policies.

ADJOURNMENT

- The meeting adjourned at **6:27 PM**

ATTEST:

Abigail Flynn, Acting City Clerk
[SEAL]

Date Approved:



FINANCE AND BUDGET COMMITTEE

Monday, September 29, 2025 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

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 at 5:30 by Chair, Curt Armstrong

ROLL CALL by the chair.

- Members Present: Alice Ruby, Jack Savo Jr, Anita Foran, and Chair Curt Armstrong.
- Members Absent: Kaleb Westfall, Steve Carriere, Michael Bennett.
- A quorum was established.

Staff members present: Kyle Johnson (in place of Abigail who was sick)

APPROVAL OF MINUTES

- No minutes were available for approval.

APPROVAL OF AGENDA

- Moved by: Jack
- Seconded by: Alice
- **Vote:** Motion passed without objection.

STAFF REPORTS

- No staff reports were presented.

NEW BUSINESS

1. Budget Amendment 1

- Finance staff presented the draft FY2026 revenue and expense report.
- **Revenue Updates:**
 - Community shares increased by approx. \$8,000.
 - Jail contract reduced to \$584,764 due to state budget cuts, not local performance. Discussion held on potential renegotiation and state cost-sharing.

- Bond reimbursement reduced from \$815,000 to \$594,000 following state legislative action.
- Grant revenue increased significantly (from \$3.2M to \$7.9M) due to new EPA landfill grant, PFAS funding, and MARAD project support.
- Dock and harbor revenues projected to rise if Resolution 25-41 (terminal tariff changes) is adopted.
- **Expenditure Updates:**
 - Personnel costs adjusted to reflect delayed hourly wage reductions that went in effective October 1 instead of July 1.
 - Administrative budget reduced due to City Manager transition; discussion held on potential addition of a grant writer.
 - Clerk's budget increased modestly for subscription and publication costs.
 - Legal budget may decrease pending updated insurance costs.
 - Planning budget reduced by \$24,000 through contract changes and cancelled projects.
- **Public Safety:**
 - Patrol budget increased slightly due to salary adjustment.
 - Corrections budget increased after retaining a staff position; overtime/fringe benefits rose.
 - Animal Control budget increased with euthanasia training and travel costs.
 - Fire Department budget increased by ~\$33,000 due to additional EMT staffing.
- **Public Works:**
 - Savings realized due to unfilled positions in administration, shop, and streets.
 - Discussion on vehicle allocation and reducing duplication across departments.
 - Water/Wastewater: budget reduced due to vacancies; members discussed financing equipment and addressing fire hydrant replacements.
- **Community Facilities:**
 - Library budget increased modestly due to staffing adjustments; periodicals reduced, summer reading program partly grant-funded.
 - Grandma's House: Decision made to winterize the vacant building to reduce costs (budget cut from \$90,000 to \$41,000). Extensive discussion held on risks of winterization, security, and possible future use for employee housing or senior/community needs.
- **Harbor & Dock:**
 - Dock budget revenues projected to increase by ~\$19,000 if tariff resolution passes.
 - Harbor budget includes \$16,000 for Harbor Lights repair/extension project; if not covered, other capital items will be reduced.
- **General Notes:**
 - Fund balance spending projected at -\$213,423 (deficit spending).
 - Committee discussed prioritizing reductions and reviewing lobbying contracts for cost-effectiveness.
 - Future Council direction needed on use of Grandma's House and lobbying services.

Dillingham AK
2025

Finance and Budget Committee

September 29,

- Committee agreed to minor changes to the budget amendment in all areas discussed during the meeting that could be realized on the budget introduced on 10/16/2025.

PUBLIC/COMMITTEE COMMENT(S)

- Committee members noted concern about state cost-shifting for jail services.
- Members emphasized the need for vehicle use policies and better cost-benefit analysis for lobbyist contracts.
- Additional follow-up requested on:
 - Jail cost-sharing history and thresholds.
 - Fire hydrant replacement project and grant opportunities.
 - Insurance cost updates for the legal budget.
 - Grandma's House long-term use options.

ADJOURNMENT

- Meeting adjourned at approximately 7:30 PM.

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: 10/17/2025

To: Jack Savo, Acting City Manager

From: Anita Foran, Finance Director

Subject: Finance & Budget Report 10/20/2025

Council Considerations/Recommendations:

- Review of Property tax in DMC.

4.15.030 (Creation of an exemption for tribal use of fee simple property)

4.15.080 Personal property returns. (Update for everyone to submit a return and create an exemption for the first \$10,000)

A. Every person with personal property whose total combined value is greater than ten thousand dollars shall submit to the city a personal property return, postmarked on or before the first business day in February, of any property owned by him/her or in which he/she has an interest, and of the property held or controlled by him/her in a representative capacity, in the manner prescribed in this chapter, which return shall be based on property values existing as of January 1st of the year in which the return is made, or, in the case of business inventories, values shall be computed on the year end method. Commercial boats and vessels are not included in figuring whether the property owner has more than ten thousand dollars in personal property, but must be reported annually on the personal property assessment return. The person making the return in every case shall state the address to which all notices required to be given to him/her under this chapter may be mailed or delivered. The return shall show the nature, quantity, description, amount and value of all personal property, and the place where the property is situated. The return shall be in such form and include such additional information as the assessor may prescribe, and shall be signed and verified under oath by the person liable or his/her or its authorized agent or representative.

B. The assessor may, by notice in writing to any person by whom a return has been made, require from him/her further return containing additional details and more explicit

particulars, and upon receipt of the notice, that person shall comply fully with its requirements within thirty days.

C. Total combined value for the purpose of this section shall include all personal property except:

1. Commercial boats and vessels assessed on a valuation under Section [4.15.040](#); and
2. Personal property exempted from tax under Section [4.15.030](#). (Ord. 01-12 § 1 (part), 2001; Ord. 08-02 §§ 2, 5, 2008; Ord. 11-08 § 1, 2011.)

Department Accomplishment and Opportunities:

Questica:

Ongoing.

Audit Update:

FY25 Audit – Testwork conducted October 13, 2025. Questions pending answers. Final week scheduled for the week of December 1, 2025.

Department staffing:

Account Technician II – Receivables position continues to be advertised.

Property Tax:

Review updates in council consideration. Assessors have provided a quote for online property tax return filing for \$10,000 for personal/business property.

Collections:

Ongoing.

Grants:

Fourth quarter reports were finalized in July and August. Some reporting was completed in September, due to some adjustments in project narratives.

Budget:

FY26 Budget amendment 1 is introduced and ready for adoption at the November 6, 2025 council meeting.

FY27-FY28 creation will begin after the first FY26 budget amendment adoption.

Internal Controls:

- Review of the document is ongoing.
- Payables review is first to be reviewed in full detail.

Other News:

- Working with other departments to determine all contracts that need to go out for the bidding process.

- GCI lease has been presented to GCI and have received their response. Negotiations have begun.
- Attached is a report of all payables for fiscal year 2025 in alphabetical order with the sum paid out for the year as requested by council in the October Council Meeting.

Upcoming Calendar Items:

- 15th of each month utility payments due; last day of month utility bills sent.
- November 1, 2025 Real Property and Personal Property tax payments are due. If the first half is paid by November 1, 2025 then the second half payment can be made on December 1, 2025. If at least the first half payment is not made by November 1, 2025 then a penalty is applied to the remaining balance of all taxes due.
- November 15 will mail out renewal notices for Business Licenses and Personal/Business property tax returns.

Revenue and Expense Report – August 2025:

- Target percentage for July activity is 16%. Explanations provided in this report are for those items above 37%. These are unaudited items and will have adjustments as the audit work is completed.
- Fund balance is an increase of \$2,362,707. This increase is due property tax invoices going out on 07/01/2025. Payments of property tax are 19% for real property and 30% for personal property.
- All other reporting at this time is as expected based on revenue receiving history.

Special Revenues & Other Funds Revenue

- All revenues are on target at an average of 14%.
- Harbor revenue is at 37% due to seasonal activity which is as expected.

Transfers

- Landfill transfers are at a lower rate
- Senior Center transfer is at 37%. A review is being conducted to determine why so high. No grant revenue has been received which will contribute to the change.
- Overall revenue at 33% due to revenue from property taxes.

General Fund Expenditures

- General fund expenditures are at 15% average as expected.

Special Revenues & Other Funds Expenditures

- Average expenditures are at 14% as expected.

Grant and Bond Revenues/Expenditures

- BBEDC Training has been reported in October and available expenses have been invoiced for reimbursement.

Capital Project Revenues/Expenditures

- None at this time.

City of Dilligham Payables Summary FY25

07/01/2024-06/30/2025

Payee Name	Sum of Payment Or Debit
A.T. Publishing & Print	3,702.45
AAA Fence Inc	360.00
AAMC	750.00
Abigail I. Flynn	786.00
AccuFund, Inc.	9,393.75
Advanced Building Cleaners LLC	54,150.00
Aetna Inc.	104.88
Aetta Architects, PC	27,000.00
Aflac	396.12
Aflac Worldwide Headquarters	5,143.32
Agnew & Beck Consulting, LLC	19,768.75
Airgas USA, LLC	794.92
AK Dept Of Labor	1,020.00
AK Dept. of Public Safety	708.72
AK Division of Motor Vehicles	30.00
Alaska Airlines Inc	259.09
Alaska Airlines, Inc	844.31
Alaska Airlines, Inc.	625.45
Alaska Ammo	3,094.36
Alaska Central Express	3,796.98
Alaska Court System	43.30
Alaska Dept of Labor & Workforce Development	14,274.21
Alaska Garden and Pet Supply	1,225.50
Alaska Hydraulics	1,213.78
Alaska Industrial Hardware, Inc.	1,649.99
Alaska Library Network	1,997.50
Alaska Marine Lines	35,488.23
Alaska Marine Lines Inc	75,787.76
Alaska Municipal League	3,134.53
Alaska Net & Supply	866.12
Alaska Police Standards Council	50.00
Alaska Power Comm	35,151.46
Alaska Rubber And Supply	1,446.78
Alaska Rural Water Association	523.75
Alaska Safety	66,720.00
Alaska Specialty Equipment, LLC	1,525.00
Alaska Water Labratories LLC.	3,854.75
Alaska West Supply	1,592.71
Albertsons Safeway	7,681.09
ALLDATA LLC	1,500.00
Altman, Rogers & Co. APC	75,813.21

Alyeska Tire Distribution Center	22,547.67
Amazon Capital Services, Inc	41,639.75
Anchorage Daily News	10,836.73
Anchorage Marriot Downtown	3,969.00
Anders J Johnson	714.00
Andrew Anderson	210.00
Anita Fuller	100.00
Anita M Fuller	268.00
Anthony I Reynolds	1,020.00
Apex Industries Inc	1,200.00
Appraisal Co Of Alaska	18,000.00
Appraisal Company Of Alaska, LLC	25,000.00
ArchiveSocial	8,585.40
Arctic Lifting Solutions, LLC	3,154.59
Arctic Office Products	16,498.49
Arctic Refrigeration & Air Conditioning Inc	26,049.94
Baker & Taylor	499.99
Bank of New York Mellon Trust Company	1,335,000.00
Basil S Tilden	5,500.00
BBAHC	6,527.00
BBAHC-Department Of Environmental Health	1,150.00
Beacon Occupational Health & Safety	135.00
Beacon Occupational Health & Safety Svcs	482.00
Ben Glosser	546.63
Benyamin K Wishnek	50.00
Big Dipper	4,612.50
Big Rays Army Navy	4,505.17
Bigfoot LGM Inc	79,583.92
Blue360 Media	222.95
Blumer & Associates	32,333.31
Boone County	2,000.00
Braley-Gray and Associates	4,075.07
Brandie M Olson	720.00
Braun NW	239.83
Brian Walsh	50.00
Bristol Alliance Fuels, LLC	366,867.40
Bristol Bay Housing Authority	21,286.10
Bristol Environmental Remediation Services LLC	65,496.08
Brittney Kissinger	80.00
BSI, Inc	544.75
Budget Rent-a-Car	5,574.01
Buford Woodworking	3,700.00
C/O United States Postal Services	564.00
Cade J Woods	160.00

Cameron S Malstrom	400.19
Carmen Jackson CPA LLC	1,335.00
Carole R McMurray	210.00
CDI	23,968.27
Central Plumbing & Heating, Inc.	1,938.39
Chicago One Stop, Inc	2,922.00
Child Support Services Division CSSD	11,358.19
Christopher R Tucker	500.00
Christopher W Maines	2,535.00
City of Dillingham	54,845.38
CivicPlus, LLC	5,241.50
Coaching Systems, LLC	128.00
Companion Corporation	1,562.00
Computer Works NFP Solutions	500.00
Construction Machinery	24,712.14
Craig Taylor Equipment	117,194.43
CRW Engineering Group, Inc	123,684.00
Curtis Tools	2,830.33
Dan & Marjorie Dunaway	210.00
Daniel Decker Jr	348.00
Daniel E Decker	464.00
Daniel J Miller	676.00
Delta Backhaul Company, LLC	967.50
DEPARTMENT OF NATURAL RESOURCES	50.00
Dillingham City School District	1,700,962.00
Dillingham Waste Management LLC	17,963.00
Division of Retirement & Benefits - FICA	110.09
Dominion Voting Systems, Inc.	1,893.45
Eagle Safety Solutions	13,617.22
Earl P Robinson	224.74
Edge Survey and Design, LLC	12,990.00
Equipment Blades	2,863.90
Eric Moen	40.00
ESRI	1,164.28
Euna Solutions Inc	21,498.75
Everts Air Cargo	19,280.12
Evidence Control Systems Inc	12,507.00
Express Evaluations	2,000.00
FBI-LEEDA Inc	795.00
First American Title Insurance Company	3,000.00
Ford Motor Credit Complany LLC	9,749.44
Galls - Quartermaster	971.68
Galls-Quartermaster	6,509.34
Gary Pullon	760.64

GCI Communications Corp	36,552.87
GCR Tire & Service	911.44
General Code LLC	2,709.00
Glacier Chain Supply	16,849.55
Gloria Thorson	30.00
Grainger	35,382.67
Greatland Auto Parts LLC dba NAPA	57,573.96
Hardin, Kevin	500.00
HID Global Corporation	2,759.00
HUB International Northwest LLC	708,117.72
Hunter Nivills	9.99
International Assoc of Maritime & Port Executives	7,450.00
International Institute of Municipal Clerks	185.00
Intoximeters Inc	2,053.00
Iron Hill	12,923.75
Jacob J Sleik	23.60
Jacob Stanford	11,983.84
James Bingman Sr	3,634.43
James M Chillemi	9.54
Janet Dieckgrafe	80.00
Jenice T Cox	200.00
Jerry Robinson	40.00
JIREH K-9	4,500.00
JJC Enterprises, Inc.	105,705.90
Jon E Sorensen	1,747.93
K&B Repair	530.00
Kaleb M Westfall	1,799.00
Keller Supply Anchorage	942.15
Kelly M Evans	40.10
Kendall Ford of Anchorage	4,839.90
Kyle Johnson	133.74
L & M Supplies	43,181.00
Laticia Swift	696.00
LEPS-PSS, PLLC (DBA PSPS)	480.00
Lithia Motors Support Services	1,836.28
LMJ Consulting	219,538.59
Luke T Stanford	2,413.56
Lummi Fishery Supply Inc.	324.45
Lustre-Cal Corp	1,431.33
Maddison N Swift	856.00
Malcolm Wright	320.00
Matthew Bender & Co., Inc.	261.43
Michael Bennett	567.00
Michael Lekanoff Jr.	297.83

Michael Yingst	1,500.00
Mission Square	17,700.00
Motorola Solutions Inc.	88,196.02
Munson, Cacciola & Severin, LLP	218,399.02
NAC Cargo Operations	8,913.74
NANA Management Services, LLC	2,297.50
Navia Benefit Solutions Client Pay	28,116.93
NC Machinery - Anchorage	65,533.18
NC Machinery HQ	3,008.74
Nelco	303.00
Neqleq Variety	911.69
Nevills Hunter	179.42
Nick Schollmeier	480.00
Norman & Bernice Heyano	350.00
Northwest Equipment Sales Inc	621.63
NuEra Heat	3,617.40
Nushagak Classic Western Alaska Dog Sled Race	500.00
Nushagak Electric Coop.	224,850.63
Nushagak Telephone Coop	60,811.71
Panny, Connie	40.00
Pape Kenworth Alaska	609.12
Pape Material Handling, Inc.	96,528.70
Patrick L Backford	26.60
Penguin Management, Inc.	1,152.00
Pennram Diversified Manufacturing Corporation	106,051.96
Phillip Baumgartner	1,176.50
Pioneer Door Inc.	188,823.84
Pioneer Publishing, INC	630.00
PIP Alaska	1,256.08
Pitney Bowes, Inc.	12,342.91
PND Engineers, Inc.	1,501.00
Pocket Press, Inc	219.78
Premera M and B Group Premiums	1,317,390.87
Print Works	1,140.00
Professional Growth Systems	6,659.01
Prothman Company	15,914.53
PSEA Local 803	16,085.00
Public Employees Local 71	8,601.57
Radwell International LLC	23,831.55
Replacement Glass	296.40
Roseanne McDonald	40.00
Sarah Bailey	80.00
Scott A Runzo	6,624.53
SeaWestern Inc	87,460.40

Shannon & Wilson Inc	6,905.00
Sherina M Tilden	989.65
Sign Solutions, USA LLC	752.82
Silver Bay Seafoods	15,968.00
Snag Point Trucking & Snow Removal	58,590.00
SOA DEC Dept of Revenue	51,460.99
SOA Department of Environmental Conservation- Food Safety & Sanitation	490.00
SOA Department of Labor and Workforce Development	10.40
SOA-DOT & Public Facilities	22,881.56
Sonja Marx	8.83
Southwest Alaska Surveying, LLC	800.00
Spenard Builders Supply	8,439.83
Staples	7,425.80
State of Alaska	9,502.60
State of Alaska DEC	8,134.79
State of Alaska Div Of Ret & Benefits	1,340,060.16
State of Alaska, Office of LT. Governor	120.00
Stelling Enterprises	376.90
Sterling J Bailey	28.00
Steve Carriere	799.00
Stusser Electric	200.20
Surveyors Exchange Co, Inc.	660.00
Swank Movie Licensing USA	333.00
Swickard of Anchorage II	143,523.00
Systems Design	4,861.54
Tabitha M Nielsen	10.00
Tanner J Nickels	6,303.44
Taylor Fire Protection Services, LLC	9,400.53
Telspan Worldwide Conference	241.51
The Bristol Inn	1,365.00
The Hotel Captain Cook	2,439.00
The Northwest Company (International) Inc. dba Alaska Commercial Company	8,145.42
The Printer	156.80
The Reserve Component	18,000.00
Theodore Krieg	600.00
Three+One Company, LLC	10,875.00
Tom Eveslage	1,175.00
Total Reclaim, Inc.	1,406.30
Totem Equipment	5,762.86
Tracy K O'Malley	1,593.37
Trailer Craft, Inc.	10,591.92
Travis, Jonathan	40.00
TruckPro, LLC	986.04
Udelhoven Oilfield System Service, Inc	2,410,442.35

ULINE	336.40
Univ of AK-Fairbanks Attn:Jolie Phillips	100.00
Unum	25,476.20
USA Blue Book	5,478.11
Vitavik Manor Apartments	43,200.00
Vitus Terminals LLC	22,817.79
Walter Campbell	20,400.00
Warehouse Mountain Services	492.04
Warning Lights of Alaska	4,275.00
Wells Fargo Equipment Finance	133,195.84
Wells Fargo Payroll Tax Remittance	1,317,831.62
WF Bank Expressone Remittance	163,250.19
WF Banks Account Analysis	156.88
William D Bousley Jr.	1,227.69
William H Forman Jr.	8.99
William Mehlhoff	671.52
Yukon Equipment, Inc.	22,047.88
Grand Total	14,641,066.29

City of Dillingham

Unaudited Revenues and Expenditures As of August 31, 2025

Data Collected on:

10/17/2025

Section . Item 4.

		<u>08/31/25</u>		<u>08/31/24</u>			
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>	Uncollected	% Adj
General Fund Revenues							
General Sales Tax	\$ 3,400,000	\$ 631,640	19%	\$ 662,498	\$ (30,858)	(725.64)	19%
General Sales Tax - Remote	450,000	49,235	11%	45,206			
Alcohol Sales Tax	280,000	59,989	21%	60,473	(484)		21%
Transient Lodging Sales Tax	125,000	20,927	17%	27,020	(6,092)	-	17%
Gaming Sales Tax	15,000	-	0%	3,199	(3,199)		0%
Tobacco Excise Tax	280,000	49,040	18%	54,111	(5,072)		18%
Marijuana Excise Tax	90,000	28,352	32%	10,770	-		32%
Business License	17,000	400	2%	300	-		2%
Penalty & Interest - Sales Tax	17,000	4,235	25%	867	3,368	-	25%
Total Sales Tax	4,674,000	843,818	18%	864,444	(42,336)		18%
Real Property Tax	2,600,000	2,751,540	106%	2,574,193	177,347	(2,269,390.78)	19%
Personal Property Tax	700,000	755,738	108%	1,150,081	(394,342)	(544,122.41)	30%
Penalty & Interest - Property Tax	130,000	40,403	31%	39,361	1,042		31%
Total Property Taxes	3,430,000	3,547,681	103%	3,763,635	(215,954)		21%
Telephone Gross Receipts State Tax	70,000	-	0%	-	-		0%
Shared Fisheries	150,000	-	0%	-	-		0%
Raw Fish Tax	20,000	-	0%	-	-		0%
Community Sharing	75,396	-	0%	-	-		0%
Payment in Lieu of Taxes (PILT)	540,000	-	0%	-	-		0%
State Jail Contract	670,000	-	0%	-	-		0%
Motor Vehicle Tax	25,000	-	0%	-	-		0%
Ambulance Fees	60,000	10,955	18%	882	10,073		18%
Lease & Rental Income	35,000	1,860	5%	1,840	20		5%
Admin Overhead	202,405	30,508	15%	18,887	11,621		15%
PERS on Behalf	285,399	38,460	13%	26,772	11,688		13%
PERS Forfeiture Fund	25,000	-	0%	26,796	(26,796)		0%
Other Revenues	306,400	60,101	20%	70,839	(10,739)	(5,888.48)	18%
Total	2,464,600	141,883	6%	146,016	(4,132)		6%
Total	\$ 10,568,600	\$ 4,533,383	43%	\$ 4,774,095	\$ (262,422)		16%
Special Revenue & Other Funds Revenue							
Water	232,800	41,078	18%	41,857	(779)	(4,732.74)	16%
Sewer	463,300	72,119	16%	68,794	3,325	(6,389.20)	14%
Landfill	331,100	92,563	28%	116,834	(24,271)	(3,597.00)	27%
Port - Dock	746,600	105,833	14%	329,840	(224,007)	(7,848.08)	13%
Port - Harbor	158,780	58,527	37%	69,275	(10,748)	-	37%
Asset Forfeiture Fund	500	58	12%	75	(17)		0%
E-911 Service	67,000	9,758	15%	9,978	(220)		15%
Public Safety Reward	-	-	0%	-	-		

		<u>08/31/25</u>		<u>08/31/24</u>		
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>	
Senior Center (Non-Grant)	39,200	6,227	16%	2,542	3,685	16%
Senior Center (Grant)	76,000	-	0%	-	-	0%
Library (Grants)	38,578	-	0%	-	-	0%
Debt Service - Bond Investments	70,000	16,466	24%	19,483	(3,017)	24%
Debt Service - SOA Revenue	745,000	-	0%	-	-	0%
Debt Services - Streets Refund	-	-	-	-	-	-
Mary Carlson Estate	21,000	3,124	15%	3,691	(568)	15%
Ambulance Rental	-	-	0%	2,400	(2,400)	-
Total	\$ 2,989,858	\$ 405,752	14%	\$ 664,771	\$ (259,018)	13%
Transfers						
<i>From General Fund to Other Funds</i>						
Water	-	-	-	-	-	-
Landfill	544,400	-	0%	238,886	(238,886)	-
Senior Center	186,361	68,469	37%	43,092	25,377	-
Ambulance Reserve	50,000	8,764	18%	794	7,970	-
Equipment Replacement	-	2,805	0%	42,595	(39,790)	-
Capital Projects (Fund 7140)	-	-	0%	-	-	-
Landfill Closure (Fund 7150)	25,000	4,166	17%	-	4,166	-
Debt Service SRF Loans	51,011	-	0%	-	-	-
Debt Service Streets Bond	166,000	-	0%	-	-	-
Debt Service Firehall Bond	47,000	-	0%	-	-	-
Debt Service School Bond	319,750	-	0%	-	-	-
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	314,630	24,702	8%	-	24,702	-
Port - Harbor - Ice Machine	3,200	255	8%	762	(507)	-
Port - Harbor - Bathhouse	11,720	2,111	18%	3,624	(1,513)	-
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	67,000	5,652	8%	9,978	-	-
Transfer from Carlson Estate to Library	4,000	670	17%	670	-	-
Transfer from Wastewater to Water	-	17,192	0%	-	-	-
Total	\$ 1,790,072	\$ 134,785	8%	\$ 340,400	\$ (218,481)	
Total Revenues & Transfers	\$ 15,348,530	\$ 5,073,920	33%	\$ 5,779,266	\$ (739,921)	

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

Data Collected on:
10/17/2025

Section . Item 4.

	<u>Budget - FY26</u>	<u>08/31/25</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/24</u> <u>YTD</u>	<u>INC/(DEC)</u>
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 121,550	\$ 23,948	20%	\$ 4,258	\$ 19,690
City Clerk	308,100	51,792	17%	36,770	15,021
Administration	651,050	115,290	18%	61,651	53,639
Finance	1,547,940	228,492	15%	167,932	60,560
Legal	100,000	22,282	22%	7,966	14,316
Insurance	375,000	56,074	15%	65,714	(9,640)
Planning	336,000	34,461	10%	28,002	6,459
Foreclosures	20,000	1,617	8%	4,215	(2,599)
IT	372,500	40,383	11%	75,480	(35,096)
Public Safety Administration	448,850	56,288	13%	32,258	24,030
Dispatch	842,850	136,948	16%	118,512	18,436
Patrol	1,566,000	217,163	14%	128,252	88,910
Corrections	780,945	153,311	20%	131,858	21,453
DMV	92,150	15,387	17%	11,919	3,468
Animal Control Officer	73,600	22,126	30%	16,470	5,656
K-9 Unit	2,000	0	0%	0	-
Fire	561,800	110,116	20%	133,881	(23,765)
Fire Department Donation	10,000	0	0%	0	-
Public Works Administration	504,400	66,990	13%	56,610	10,380
Building and Grounds	986,800	179,580	18%	66,263	113,316
Shop	606,600	41,886	7%	53,349	(11,463)
Street	698,400	63,272	9%	25,635	37,637
Library	184,195	34,541	19%	31,509	3,033
Grandma's House	90,900	1,401	2%	3,806	
City School	1,702,000	425,087	25%	425,277	(190)
Transfers to Other Funds	1,364,522	80,038	6%	325,366	(245,329)
Total	\$ 14,348,152	\$ 2,178,472	15%	\$ 2,012,953	\$ 167,923

	<u>Budget - FY26</u>	<u>08/31/25</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/24</u> <u>YTD</u>	<u>INC/(DEC)</u>
<u>Special Revenue Funds Expenditures</u>					
Water	509,800	58,270	11%	29,750	28,519
Sewer	518,500	58,661	11%	28,205	30,456
Landfill	886,800	77,818	9%	173,509	(95,692)
Port - Dock	1,104,596	105,833	10%	94,744	11,090
Port - Harbor	488,330	116,841	24%	69,710	47,131
Asset Forfeiture Fund	25,000	-	0%	-	-
E-911 Service	67,000	5,652	8%	83,029	(77,378)
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	225,561	74,695	33%	49,578	25,118
Senior Center (Grant)	76,000	1,510	2%	8,664	(7,154)
Library (Grants)	38,578	4,741	12%	3,698	1,043
Mary Carlson Estate	6,255	961	15%	1,180	(219)
Ambulance Reserve Fund	15,000	-	0%	-	-
Debt Service SRF Loans	51,011	-	0%	-	-
Debt Service School Bond	1,064,750	-	0%	-	-
Debt Service Firehall Bond	47,000	-	0%	-	-
Debt Service Streets Bond	236,000	-	0%	-	-
Equipment Replacement	-	2,805	0%	171,823	(169,018)
Total	\$ 5,360,181	\$ 507,787	9%	\$ 713,890	\$ (206,104)
	\$ 19,708,333	\$ 2,686,258	14%	\$ 2,726,843	\$ (38,181)
Net Increase (Decrease) to Fund Balances	\$ (4,359,803)	\$ 2,387,662		\$ 3,052,422	\$ (701,740)

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

Data Collected on:
10/17/2025

Section . Item 4.

	<u>Budget - FY26</u>	<u>08/31/25</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/24</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	-		-	-
AHSO	-	-		-	-
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		-	-
Curyung-Ice Machine	-	-		-	-
Snagpoint Funding	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	-	0%	-	-
BBEDC Training Reimb	-	-		-	-
BBNC Training Reimb	-	-		-	-
Total	\$ 3,482,787	\$ -	0%	\$ 1,752,195	\$ (1,752,195)
Grant & Bond Expenditures					
SOA-Landfill Firebreak	-	-		-	-
EPA Snagpoint Erosion Grant	-	-		-	-
COVID - CARES & ARPA & LGLR	-	-		1,715,842	(1,715,842)
SRF Loan - Lagoon Aeration	-	-		288,324	(288,324)
SRF Loan - Landfill	200,000	-		-	-
AHSO	-	-		-	-
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		41	(41)
Curyung-Ice Machine	-	-	0%	-	-
Snagpoint Erosion	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	24,955	34%	13,834	11,121
BBEDC Training Reimb	-	-		1,201	(1,201)
BBNC Training Reimb	-	-		-	-
Total	\$ 3,482,787	\$ 24,955	1%	\$ 2,019,241	\$ (1,994,286)
	\$ -	\$ (24,955)		\$ (267,046)	\$ (3,746,480)

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

Data Collected on:
10/17/2025

Section . Item 4.

	<u>Budget - FY26</u>	<u>08/31/25</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/24</u> <u>YTD</u>	<u>INC/(DEC)</u>
<u>Capital Project Funds Revenues</u>					
Harbor Mayor Sale Revenue	-	-		-	-
Total	\$ -	\$ -		\$ -	\$ -
<u>Capital Project Funds Expenditures</u>					
Public Safety Building	-	-		-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Snagpoint Erosion	-	-		-	-
Sewer Lagoon Aeration	-	-		-	-
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		-	-
Landfill Closure (7150)	-	-	0	-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Harbor cleanup	-	-		-	-
Total	\$ -	\$ -	0%	\$ -	\$ -
	\$ -	\$ -		\$ -	\$ -

	Budget	Actual
General Fund Revenue	\$ 10,568,600	\$ 4,533,383
Special Fund Revenue	\$ 2,989,858	\$ 405,752
Transfers In	\$ 1,790,072	\$ 134,785
Grant and Bond Revenue	\$ 3,482,787	\$ -
CIP Revenue	\$ -	\$ -
	\$ 18,831,317	\$ 5,073,920
General Fund Expenditures	\$ 14,348,152	\$ 2,178,472
Special Fund Expenditures	\$ 5,360,181	\$ 507,787
Grant and Bond Expenditures	\$ 3,482,787	\$ 24,955
CIP Expenditures	\$ -	\$ -
	\$ 23,191,120	\$ 2,711,213
Net Increase (Decrease) to Fund Bal	\$ (4,359,803)	\$ 2,362,707

CODE ORDINANCE

Introduced: xx, 2025
 Public Hearing: xx, 2025
 Adopted: xx, 2025

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2025-xx
**AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING SECTION 4.15.125
 APPEALS TO THE BOARD OF EQUALIZATION REGARDING SETTLED APPEALS**

WHEREAS, if a taxpayer and the Assessor cannot agree on the valuation of a property assessment, then the taxpayer is entitled to a hearing before the Board of Equalization, A.S. 29.45.190(a); DMC 4.15.125(A); and

WHEREAS, State law does not require the Board of Equalization to hold a hearing if the taxpayer and Assessor settle an assessment dispute, AS 29.45.190(a); and

WHEREAS, however City code currently requires the Assessor to submit a memorandum with the reasons for the revised assessment to the Board of Equalization for ratification, DMC 4.15.125(D); and

WHEREAS, considering the volume of settled appeals, the City's financial costs for the contract Assessor to compile such memorandums, the burden on the Board of Equalization members, and the uncertainty for taxpayers, a slightly different process is in the public's best interest; and

WHEREAS, instead of the Assessor drafting a memorandum for each settled appeal for ratification by the Board of Equalization, a less costly and similarly transparent process would involve the Assessor simply reporting the original assessment, the taxpayer's proposed valuation, and the revised assessment in a summary notice to the Board of Equalization. Such a new process would maintain transparency for checks and balances and provide the Board of Equalization with information while decreasing costs and burdens on taxpayers and the City; and

BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment to Section 4.15.125(D). Dillingham Municipal Code Section 4.15.125(D) is hereby amended to read as follows [new language **underlined and emboldened** and deleted text displayed in ~~strike-out font~~]:

4.15.125 Appeals to board of equalization.

...

D. Prior to the hearing, the appellant taxpayer may present relevant information directly to the assessor, who may revise the original assessment if the information indicates that the

original assessment was unequal, excessive, improper or under valued. If the assessor and the appellant taxpayer tentatively agree upon a revised assessment value prior to the hearing, the assessor will prepare a summary memorandum to the board of equalization **describing the original assessment, the taxpayer's proposed valuation, and the revised assessment.** ~~stating the reasons for the revised assessment, the amount thereof, and requesting approval of the new value. The board shall consider the memo at the organizational meeting described in subsection E of this section. If the board of equalization does not approve the value, the assessor shall schedule the appeal for a hearing and the city clerk shall properly notify the appellant.~~

...

Section 3. Effective Date. This ordinance is effective upon adoption.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on month day, 2025.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Abigail Flynn, Acting City Clerk