FINANCE AND BUDGET COMMITTEE

Wednesday, August 26, 2026 at 6:30 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 INFORMATIONFINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS141 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

APPROVAL OF AGENDA

STAFF REPORTS

1. Staff Reports

   Finance Reports

   May 2026

   June 2026

NEW BUSINESS

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT

Mayor
Alice Ruby

Manager
Jack Savo Jr

Dillingham City Council
Triston Chaney
Tracy Hightower
Steven Carriere
Curt Armstrong
Kaleb Westfall
Kevin McCambly

MEMORANDUM

Date: 08/24/2026

To: Jack Savo, City Manager

From: Anita Foran, Finance Director

Subject: Finance & Budget Report 08/26/2026

Council Considerations/Recommendations:

Review of Dock and Harbor Revenue and Expenses attached as asked at the last council meeting.

Department Accomplishment and Opportunities:

Setup of Positive Pay has been started with Wells Fargo to increase security of checks issued by the city.

Sales tax reporting reviews have been ongoing with a deeper review of exemption log accuracy.

Accounts payables training was conducted for Public Works and Public Safety staff.

Audit Update:

FY25 Audit –Audit work is in final review. Documentation has been provided to audit firm.

FY26 Audit – Dates for the testwork have been set for October 12-16th. Final work is scheduled for December 7-11, 2026.

Department staffing:

No changes at this time.

Assistant Finance Director – Procurement resignation has been accepted for end of August, will work as on-call for a period of time to assist with close of projects and training of new staff.

Assistant Finance Director – Revenue Cycling will been reclassed as Assistant Finance Director and has assumed responsibility for supervising all staff.

Review of all staff tasks has begun, training has been conducted as needed when deficiencies have been identified.

Property Tax:

Mailing of real and personal property taxes were issued 07/01/2026. Payments are due 11/01/2026. If the first half is paid on 11/01/2026 the second half can be paid on 12/01/2026.

The annual state assessment report has been submitted to the State Assessor.

Continue to answer questions that taxpayers have.

Collections:

2018-2022 Foreclosure (3DI-24-00061CI) one-year redemption period has closed. The 4 remaining properties have been foreclosed. Awaiting council direction to determine further actions.

2020-2024 Foreclosure (3DI-25-00062CI) properties have until July 24, 2026, before the redemption period is closed. There are 6 remaining properties on this list.

2025 Foreclosure list finalized. Due to timing will follow legal advice and will combine with the 2026 Foreclosure list.

Denied City Service list has been posted and was beneficial in getting some property taxes paid in full.

Write off lists has been started, review of all accounts and what can be done to collect funds is being explored first.

Utility collections process is under review with Public Works staff.

Grants:

Grant Updates

- Grant reports were submitted for the all grants in July.
- Library submitted the OWL E-rate reports in August.
- FY28 Jail Contract submitted in August.
- NTS FY27 Acceptance was submitted.
- NTS FY26 Final report is in process.

Budget:

FY27 Budget is approved and implemented. Revenue Expense report will be presented in the next months meeting which included a COLA of 1%. All pay changes were completed for employees affected by the increase on 07/01/2026.

FY28-FY29 creation began with the FY27 Budget.

Internal Controls:

- Review of the document has started with review of staff tasks.

Other News:

- APRA insurance renewal has been finished.

Upcoming Calendar Items:

- Start of the new fiscal year began 07/01/2026.
- 15th of each month utility payments due; on the last day of month utility bills are sent.

Revenue and Expense Report – May and June 2026:

- Target percentage for June activity is 100%. Explanations provided in this report are for those items below 80% and above 120%. These are unaudited items and will have adjustments as the audit work is completed.

- Fund balance is a decrease of $2,936,962.
- Preliminary adjustments have been made to reflect corrected sales tax reporting, online reporting, transient lodging, tobacco excise tax, and Marijuana tax.
- Payments of property tax are recorded at 103% & 104%. Actual amount received is 97% for real property and 84% for personal property.
- Shared Fisheries is expected to cross fiscal years.
- Raw Fish tax reports received at only 40%.
- Administrative overhead is reduced to 64% due to reduced spending in special revenue funds.
- PERS Forfeiture funds have returned higher than expected at 128%.

Special Revenues & Other Funds Revenue

- Dock Revenue is 58%, audit review is incomplete.
- The investments are low for the Mary Carlson Estate at 58%.
- Special revenues is received at 90%.

Transfers

- Transfers to the landfill is at 55% as a result of revenue received at 100% and expenses low at 70%.

- Debt Service payments towards the Sewer Lagoon due on May 1, 2026 were paid in April. The $17,378 payment causes the 34% overage.
- Transfers from Dock to Harbor have not happened due to Dock revenue being less than expenditures.

General Fund Expenditures

- City council expenditures are at 54% due to reduced spending for a lobbyist.
- Legal has ended at 137% as a result of legal disputes made against the city.
- Foreclosure expenditures are at 43% as a result of a delay in processing.
- IT Expenditures are at 73% due to reduction in hardware purchases.
- K-9 Unit is at 13% for veterinary expenditures.
- Public Works Administration is low at 55% due to past staff openings
- Shop (49%) & streets (54%) expenditures are low due to an open staff position.
- Repairs to Grandma's house is low at 53%. The purpose of the building is still in debate.
- General fund expenditures are at 89%.

Special Revenues & Other Funds Expenditures

- Water and Wastewater, Landfill, Dock, Harbor expenditures are down in all areas as a result of open positions, hold on equipment spending and other projects pending staffing to complete the tasks.
- Asset forfeiture funds are spent at only 26%.
- Senior Center grants are high due to the budget revision not being passed.
- Ambulance reserve fund expenditures were high at 125% due to payments
- Debt services expenses are on time as expected. Payments towards the Sewer Lagoon forgivable loan were paid on $17,378 payment causes the 34% overage.
- Average expenditures are at 85%.

Grant and Bond Revenues/Expenditures

- Final audit reviews are in progress for the year.
- EPA Landfill grant and the Snagpoint erosion grant. No expenses at this time.
- PFAS Improvements have begun and 174% of the budgeted amount has been spent for the fiscal year.
- State jail medical is a reimbursement from the state when medical services are required.
- Legislative Harbor grants have revenue at 52% and expenditures at 62%.

- Curyung support for the ice machine are at 32% for revenue and 39% for expenses.
- BBEDC Intern program is at 11% revenue from the past summer for revenue and 37% expenses for the current fiscal year.

Capital Project Revenues/Expenditures

- No activity.

City of Dillingham
Unaudited Revenues and Expenditures As of May 31, 2026

Data Collected on: 8/9/2026

Section . Item 1.

	Budget - FY26	05/31/26 YTD	Percent	05/31/25 YTD	INC/(DEC)	Uncollected	% Adj
General Fund Revenues							
General Sales Tax	$ 3,500,000	$ 2,507,476	72%	$ 2,997,329	$ (489,853)	(2,585.65)	72%
General Sales Tax - Remote	650,000	380,759	59%	544,391	(163,632)		59%
Alcohol Sales Tax	280,000	220,035	79%	230,576	(10,541)		79%
Transient Lodging Sales Tax	125,000	95,482	76%	113,501	(18,019)	-	76%
Gaming Sales Tax	15,000	19,819	132%	7,096	12,723		132%
Tobacco Excise Tax	280,000	176,186	63%	216,246	(40,060)		63%
Marijuana Excise Tax	90,000	76,675	85%	80,710	(4,035)		85%
Business License	17,000	15,300	90%	14,700	600		90%
Penalty & Interest - Sales Tax	17,000	14,817	87%	6,846	7,971	(2,888.15)	70%
Total Sales Tax	4,974,000	3,506,548	70%	4,211,394	(704,846)		70%
Real Property Tax	2,600,000	2,673,405	103%	2,537,576	135,830	(150,730.51)	97%
Personal Property Tax	700,000	728,879	104%	1,127,418	(398,540)	(153,567.06)	82%
Penalty & Interest - Property Tax	130,000	130,566	100%	155,227	(24,661)		100%
Total Property Taxes	3,430,000	3,532,849	103%	3,820,221	(287,371)		94%
Telephone Gross Receipts State Tax	70,000	-	0%	-	-		0%
Shared Fisheries	150,000	-	0%	147,328	(147,328)		0%
Raw Fish Tax	20,000	7,904	40%	6,738	1,165		40%
Community Sharing	83,543	84,143	101%	-	84,143		0%
Payment in Lieu of Taxes (PILT)	540,000	540,299	100%	537,418	2,881		100%
State Jail Contract	584,764	438,573	75%	820,247	(381,674)		75%
Motor Vehicle Tax	25,000	17,476	70%	16,047	1,430		70%
Ambulance Fees	60,000	51,867	86%	34,513	17,354		86%
Lease & Rental Income	35,000	10,290	29%	10,170	120		29%
Admin Overhead	200,105	113,385	57%	115,583	(2,199)		57%
PERS on Behalf	275,799	252,378	92%	178,338	74,040		92%
PERS Forfeiture Fund	25,000	31,972	128%	33,400	(1,428)		128%
Other Revenues	299,200	262,468	88%	306,438	(43,970)	(11,262.14)	84%
Total	2,368,411	1,810,755	76%	2,206,220	(395,466)		76%
Total	**$ 10,772,411**	**$ 8,850,152**	**82%**	**$ 10,237,836**	**$ (1,387,683)**		79%
Special Revenue & Other Funds Revenue							
Water	232,800	237,127	102%	210,954	26,174	(17,181.38)	94%
Sewer	463,300	412,518	89%	372,627	39,890	(23,194.87)	84%
Landfill	331,100	281,764	85%	313,202	(31,439)	(9,310.95)	82%
Port - Dock	755,740	329,961	44%	632,677	(302,716)	(15,791.61)	42%
Port - Harbor	187,130	81,987	44%	43,798	38,190	(11,346.00)	38%
Asset Forfeiture Fund	500	383	77%	683	(300)		0%
E-911 Service	67,000	59,289	88%	61,315	(2,026)		88%

City of Dillingham
Unaudited Revenues and Expenditures As of **May 31, 2026**

Data Collected on: **8/9/2026**

	Budget - FY26	05/31/26 YTD	Percent	05/31/25 YTD	INC/(DEC)	
Public Safety Reward	-	-	0%	-	-	
Senior Center (Non-Grant)	52,100	35,406	68%	20,869	14,537	68%
Senior Center (Grant)	50,486	48,997	97%	69,158	(20,161)	97%
Library (Grants)	66,727	56,801	85%	29,880	26,921	85%
Debt Service - Bond Investments	80,000	82,882	104%	97,715	(14,833)	104%
Debt Service - SOA Revenue	514,000	495,235	96%	683,388	(188,153)	96%
Debt Services - Streets Refund	-	-		(22,882)	22,882	
Mary Carlson Estate	21,000	12,090	58%	17,909	(5,819)	58%
Ambulance Rental	-	-	0%	4,800	(4,800)	
Total	**$ 2,821,883**	**$ 2,134,441**	**76%**	**$ 2,536,096**	**$ (401,654)**	73%
Transfers						
From General Fund to Other Funds						
Water	-	-		-	-	
Landfill	594,000	331,474	56%	525,995	(194,521)	
Senior Center	227,855	215,835	95%	307,447	(91,612)	
Ambulance Reserve	50,000	41,494	83%	27,610	13,884	
Equipment Replacement	111,000	112,659	101%	259,498	(146,839)	
Capital Projects (Fund 7140)	-	-	0%	128,006	(128,006)	
Debt Service SRF Loans	51,011	68,389	134%	51,461	16,928	
Debt Service Streets Bond	156,000	153,118	98%	156,666	(3,548)	
Debt Service Firehall Bond	47,000	47,000	100%	43,000	4,000	
Debt Service School Bond	550,750	569,515	103%	377,112	192,403	
From Dock Fund to Harbor Funds					-	
Port - Harbor	301,580	-	0%	96,320	(96,320)	
Port - Harbor - Ice Machine	-	-	0%	1,886	(1,886)	
Port - Harbor - Bathhouse	8,920	-	0%	13,144	(13,144)	
From Department to Department					-	
Transfer from Landfill to Landfill Closure	25,000	22,913	92%	22,917	(4)	
Transfer from E911 to Dispatch	67,000	59,289	88%	72,035	-	
Transfer from Carlson Estate to Library	4,000	3,667	92%	3,667	-	
Transfer from Wastewater to Water	-	-	0%	-	-	
Total	**$ 2,194,116**	**$ 1,625,353**	**74%**	**$ 2,086,765**	**$ (448,666)**	
Total Revenues & Transfers	**$ 15,788,410**	**$ 12,609,947**	**80%**	**$ 14,860,696**	**$ (2,238,003)**	

	Budget - FY26	05/31/26 YTD	Percent	05/31/25 YTD	INC/(DEC)
EXPENDITURES:					
General Fund Expenditures					
City Council	$ 121,550	$ 64,965	53%	$ 85,037	$ (20,073)
City Clerk	318,600	252,810	79%	299,256	(46,445)
Administration	472,550	424,781	90%	377,034	47,747
Finance	1,547,940	1,298,078	84%	1,301,159	(3,080)
Legal	100,000	104,163	104%	201,393	(97,230)
Insurance	375,000	309,712	83%	369,825	(60,114)
Planning	297,000	242,667	82%	233,808	8,859
Foreclosures	20,000	7,882	39%	10,043	(2,161)
IT	372,500	234,749	63%	353,874	(119,125)
Public Safety Administration	448,850	364,569	81%	340,569	24,000
Dispatch	842,850	712,105	84%	720,354	(8,249)
Patrol	1,571,700	1,299,789	83%	1,027,841	271,948
Corrections	820,045	760,858	93%	726,752	34,106
DMV	92,150	79,800	87%	79,241	559
Animal Control Officer	88,350	84,074	95%	116,959	(32,885)
K-9 Unit	2,000	269	13%	5,087	(4,818)
Fire	604,500	487,375	81%	627,794	(140,419)
Fire Department Donation	10,000	10,156	102%	1,697	8,458
Public Works Administration	473,700	389,803	82%	376,187	13,616
Building and Grounds	976,800	785,970	80%	766,498	19,471
Shop	610,600	274,366	45%	360,386	(86,020)
Street	626,100	312,819	50%	433,352	(120,533)
Library	186,875	148,416	79%	235,513	(87,097)
Grandma's House	90,900	45,520	50%	43,982	
City School	1,702,000	1,700,608	100%	1,700,521	87
Transfers to Other Funds	1,787,616	1,539,484	86%	1,876,795	(337,312)
Total	**$ 14,560,176**	**$ 11,935,787**	**82%**	**$ 12,670,958**	**$ (736,709)**

Data Collected on: 8/9/2026

Section . Item 1.

	Budget - FY26	05/31/26 YTD	Percent	05/31/25 YTD	INC/(DEC)
Special Revenue Funds Expenditures					
Water	483,400	261,707	54%	191,373	70,335
Sewer	484,400	284,464	59%	273,202	11,262
Landfill	936,400	613,238	65%	814,261	(201,023)
Port - Dock	1,085,546	429,814	40%	633,850	(204,036)
Port - Harbor	498,330	291,567	59%	250,738	40,829
Asset Forfeiture Fund	25,000	6,500	26%	-	6,500
E-911 Service	67,000	59,289	88%	145,087	(85,797)
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	279,955	249,536	89%	327,080	(77,544)
Senior Center (Grant)	50,486	53,281	106%	66,328	(13,047)
Library (Grants)	66,727	56,102	84%	32,360	23,742
Mary Carlson Estate	6,255	5,534	88%	6,330	(796)
Ambulance Reserve Fund	15,000	4,600	31%	3,800	800
Debt Service SRF Loans	51,011	68,389	134%	51,461	16,928
Debt Service School Bond	1,064,750	1,064,750	100%	1,060,500	4,250
Debt Service Firehall Bond	47,000	47,000	100%	43,000	4,000
Debt Service Streets Bond	236,000	236,000	100%	231,500	4,500
Equipment Replacement	111,000	112,659	101%	247,401	(134,742)
Total	**$ 5,508,260**	**$ 3,844,430**	**70%**	**$ 4,378,270**	**$ (533,840)**
	$ 20,068,436	**$ 15,780,218**	**79%**	**$ 17,049,228**	**$ (1,270,548)**
Net Increase (Decrease) to Fund Balances	**$ (4,280,026)**	**$ (3,170,271)**		**$ (2,188,532)**	**$ (967,455)**

City of Dillingham
Unaudited Revenues and Expenditures As of May 31, 2026

Data Collected on: 8/9/2026

Section . Item 1.

	Budget - FY26	05/31/26 YTD	Percent	05/31/25 YTD	INC/(DEC)
Grant & Bond Revenues					
SOA-Landfill Firebreak	-	-		-	-
EPA Landfill Grant	3,882,500	-	0%	-	-
COVID - CARES & ARPA & LGLR	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-		(93,719)	93,719
PFAS Improvement	200,000	125,599	63%	-	125,599
State Jail Medical	-	10,469	0%	-	10,469
Legislative Grant Harbor	757,500	395,955	52%	-	395,955
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		36,217	(36,217)
Curyung-Ice Machine	6,000	1,904	32%	-	1,904
Snagpoint Funding	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	8,225	11%	15,412	(7,187)
BBEDC Training Reimb	-	20,894		4,375	16,519
BBNC Training Reimb	-	-		-	-
Total	**$ 8,128,787**	**$ 563,046**	**7%**	**$ 1,714,480**	**$ (1,151,433)**
Grant & Bond Expenditures					
SOA-Landfill Firebreak	-	-		-	-
EPA Landfill Grant	3,882,500	-	0%	-	-
COVID - CARES & ARPA & LGLR	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-		576,281	(576,281)
PFAS Improvement	200,000	187,841	94%	-	187,841
State Jail Medical	-	1,390		-	1,390
Legislative Grant Harbor	757,500	443,212	59%	-	443,212
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		10,882	(10,882)
Curyung-Ice Machine	6,000	2,121	0%	2,666	(545)
Snagpoint Erosion	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	8,225	11%	16,423	(8,198)
BBEDC Training Reimb	-	20,894		4,375	16,519
BBNC Training Reimb	-	-		-	-
Total	**$ 8,128,787**	**$ 663,684**	**8%**	**$ 2,362,821**	**$ (1,699,138)**
	$ -	**$ (100,637)**		**$ (648,342)**	**$ (2,850,571)**

	Budget - FY26	05/31/26 YTD	Percent	05/31/25 YTD	INC/(DEC)
Capital Project Funds Revenues					
Harbor Mayor Sale Revenue	-	-		-	-
Total	**$ -**	**$ -**		**$ -**	**$ -**

	Budget - FY26	05/31/26 YTD	Percent	05/31/25 YTD	INC/(DEC)
Capital Project Funds Expenditures					
Public Safety Building	-	-		-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-			-
Snagpoint Erosion	-	-		-	-
Sewer Lagoon Aeration	-	-		101,006	(101,006)
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		27,000	-
Landfill Closure (7150)	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Harbor cleanup	-	-		-	-
Total	**$ -**	**$ -**	**0%**	**$ 128,006**	**$ (101,006)**
	$ -	**$ -**		**$ (128,006)**	**$ 101,006**

	Budget	Actual
General Fund Revenue	$ 10,772,411	$ 8,850,152
Special Fund Revenue	$ 2,821,883	$ 2,134,441
Transfers In	$ 2,194,116	$ 1,625,353
Grant and Bond Revenue	$ 8,128,787	$ 563,046
CIP Revenue	$ -	$ -
	$ 23,917,197	**$ 13,172,992.79**
General Fund Expenditures	$ 14,560,176	$ 11,935,787
Special Fund Expenditures	$ 5,508,260	$ 3,844,430
Grant and Bond Expenditures	$ 8,128,787	$ 663,684
CIP Expenditures	$ -	$ -
	$ 28,197,223	**$ 16,443,901.15**
Net Increase (Decrease) to Fund Bal	**$ (4,280,026)**	**$ (3,270,908)**

City of Dillingham
Unaudited Revenues and Expenditures As of June 30, 2026

Data Collected on: 8/24/2026

Section . Item 1.

	Budget - FY26	06/30/26 YTD	Percent	06/30/25 YTD	INC/(DEC)	Uncollected	% Adj
General Fund Revenues							
General Sales Tax	$ 3,500,000	$ 3,280,935	94%	$ 3,078,156	$ 202,779	(2,585.65)	94%
General Sales Tax - Remote	650,000	621,734	96%	695,531	(73,797)		96%
Alcohol Sales Tax	280,000	292,956	105%	245,676	47,280		105%
Transient Lodging Sales Tax	125,000	132,946	106%	118,000	14,946	-	106%
Gaming Sales Tax	15,000	21,427	143%	28,751	(7,324)		143%
Tobacco Excise Tax	280,000	226,336	81%	271,819	(45,483)		81%
Marijuana Excise Tax	90,000	91,787	102%	102,097	(10,310)		102%
Business License	17,000	15,750	93%	15,200	550		93%
Penalty & Interest - Sales Tax	17,000	15,754	93%	8,122	7,632	(865.81)	88%
Total Sales Tax	4,974,000	4,699,624	94%	4,563,351	136,272		94%
Real Property Tax	2,600,000	2,666,943	103%	2,537,576	129,367	(139,425.36)	97%
Personal Property Tax	700,000	727,130	104%	1,121,893	(394,764)	(142,253.96)	84%
Penalty & Interest - Property Tax	130,000	135,454	104%	154,174	(18,720)		104%
Total Property Taxes	3,430,000	3,529,526	103%	3,813,643	(284,117)		95%
Telephone Gross Receipts State Tax	70,000	72,806	104%	62,363	10,443		104%
Shared Fisheries	150,000	-	0%	692,941	(692,941)		0%
Raw Fish Tax	20,000	7,904	40%	6,738	1,165		40%
Community Sharing	83,543	86,806	104%	100,565	(13,760)		0%
Payment in Lieu of Taxes (PILT)	540,000	540,299	100%	537,418	2,881		100%
State Jail Contract	584,764	584,764	100%	1,081,719	(496,955)		100%
Motor Vehicle Tax	25,000	25,939	104%	24,915	1,025		104%
Ambulance Fees	60,000	56,202	94%	36,785	19,418		94%
Lease & Rental Income	35,000	40,281	115%	36,969	3,312		115%
Admin Overhead	200,105	127,960	64%	145,826	(17,867)		64%
PERS on Behalf	275,799	261,117	95%	192,117	69,000		95%
PERS Forfeiture Fund	25,000	31,972	128%	69,646	(37,675)		128%
Other Revenues	299,200	325,116	109%	384,505	(59,389)	(11,503.04)	105%
Total	2,368,411	2,161,166	91%	3,372,508	(1,211,342)		91%
Total	**$ 10,772,411**	**$ 10,390,316**	**96%**	**$ 11,749,502**	**$ (1,359,186)**		94%
Special Revenue & Other Funds Revenue							
Water	232,800	260,623	112%	229,204	31,418	(17,181.38)	105%
Sewer	463,300	447,962	97%	409,409	38,553	(23,194.87)	92%
Landfill	331,100	329,607	100%	358,581	(28,974)	(10,512.42)	96%
Port - Dock	755,740	438,526	58%	693,482	(254,956)	(153,345.45)	38%
Port - Harbor	187,130	184,474	99%	127,776	56,698	(11,191.00)	93%
Asset Forfeiture Fund	500	440	88%	759	(318)		0%
E-911 Service	67,000	64,629	96%	66,852	(2,223)		96%

	Budget - FY26	06/30/26 YTD	Percent	06/30/25 YTD	INC/(DEC)	
Public Safety Reward	-	-	0%	-	-	
Senior Center (Non-Grant)	52,100	39,000	75%	24,131	14,869	75%
Senior Center (Grant)	50,486	48,997	97%	78,905	(29,908)	97%
Library (Grants)	66,727	58,592	88%	36,655	21,937	88%
Debt Service - Bond Investments	80,000	88,638	111%	106,044	(17,406)	111%
Debt Service - SOA Revenue	514,000	553,209	108%	742,166	(188,957)	108%
Debt Services - Streets Refund	-	-		(22,882)	22,882	
Mary Carlson Estate	21,000	12,090	58%	19,411	(7,321)	58%
Ambulance Rental	-	-	0%	4,800	(4,800)	
Total	**$ 2,821,883**	**$ 2,526,788**	**90%**	**$ 2,875,295**	**$ (348,507)**	82%
Transfers						
From General Fund to Other Funds						
Water	-	-		-	-	
Landfill	594,000	324,892	55%	578,936	(254,043)	
Senior Center	227,855	240,343	105%	343,049	(102,705)	
Ambulance Reserve	50,000	44,962	90%	29,428	15,534	
Equipment Replacement	111,000	112,659	101%	259,940	(147,282)	
Capital Projects (Fund 7140)	-	-	0%	128,006	(128,006)	
Debt Service SRF Loans	51,011	68,389	134%	51,461	16,928	
Debt Service Streets Bond	156,000	147,362	94%	156,666	(9,304)	
Debt Service Firehall Bond	47,000	47,000	100%	43,000	4,000	
Debt Service School Bond	550,750	511,541	93%	377,112	134,429	
From Dock Fund to Harbor Funds					-	
Port - Harbor	301,580	-	0%	93,521	(93,521)	
Port - Harbor - Ice Machine	-	-	0%	(930)	930	
Port - Harbor - Bathhouse	8,920	-	0%	12,724	(12,724)	
From Department to Department					-	
Transfer from Landfill to Landfill Closure	25,000	25,000	100%	25,000	-	
Transfer from E911 to Dispatch	67,000	50,544	75%	63,402	-	
Transfer from Carlson Estate to Library	4,000	4,000	100%	4,000	-	
Transfer from Wastewater to Water	-	-	0%	10,265	-	
Total	**$ 2,194,116**	**$ 1,576,692**	**72%**	**$ 2,175,579**	**$ (575,764)**	
Total Revenues & Transfers	**$ 15,788,410**	**$ 14,493,795**	**92%**	**$ 16,800,376**	**$ (2,283,457)**	

City of Dillingham
Unaudited Revenues and Expenditures As of June 30, 2026

Data Collected on: 8/24/2026

	Budget - FY26	06/30/26 YTD	Percent	06/30/25 YTD	INC/(DEC)
EXPENDITURES:					
General Fund Expenditures					
City Council	$ 121,550	$ 65,343	54%	$ 88,099	$ (22,756)
City Clerk	318,600	288,827	91%	328,773	(39,946)
Administration	472,550	470,547	100%	430,916	39,631
Finance	1,547,940	1,451,878	94%	1,538,163	(86,285)
Legal	100,000	136,691	137%	234,313	(97,622)
Insurance	375,000	347,749	93%	372,049	(24,301)
Planning	297,000	277,765	94%	273,226	4,539
Foreclosures	20,000	8,517	43%	33,107	(24,590)
IT	372,500	272,881	73%	389,994	(117,113)
Public Safety Administration	448,850	401,314	89%	374,897	26,417
Dispatch	842,850	787,142	93%	812,635	(25,493)
Patrol	1,571,700	1,465,886	93%	1,158,483	307,403
Corrections	820,045	867,182	106%	821,601	45,581
DMV	92,150	89,961	98%	68,205	21,756
Animal Control Officer	88,350	97,779	111%	129,645	(31,865)
K-9 Unit	2,000	269	13%	5,087	(4,818)
Fire	604,500	535,432	89%	714,490	(179,058)
Fire Department Donation	10,000	10,181	102%	2,742	7,439
Public Works Administration	473,700	450,623	95%	419,397	31,226
Building and Grounds	976,800	876,347	90%	881,059	(4,713)
Shop	610,600	297,418	49%	415,044	(117,626)
Street	626,100	338,022	54%	511,825	(173,803)
Library	186,875	160,360	86%	253,580	(93,220)
Grandma's House	90,900	48,623	53%	46,914	
City School	1,702,000	1,700,695	100%	1,700,521	174
Transfers to Other Funds	1,787,616	1,497,301	84%	1,967,598	(470,297)
Total	**$ 14,560,176**	**$ 12,944,731**	**89%**	**$ 13,972,363**	**$ (1,029,340)**

Data Collected on: 8/24/2026

Section . Item 1.

	Budget - FY26	06/30/26 YTD	Percent	06/30/25 YTD	INC/(DEC)
Special Revenue Funds Expenditures					
Water	483,400	289,900	60%	238,012	51,888
Sewer	484,400	318,457	66%	337,115	(18,658)
Landfill	936,400	654,503	70%	902,946	(248,442)
Port - Dock	1,085,546	486,521	45%	703,598	(217,077)
Port - Harbor	498,330	335,728	67%	322,817	12,911
Asset Forfeiture Fund	25,000	6,500	26%	-	6,500
E-911 Service	67,000	50,544	75%	136,454	(85,910)
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	279,955	277,638	99%	358,810	(81,172)
Senior Center (Grant)	50,486	58,662	116%	78,905	(20,243)
Library (Grants)	66,727	63,992	96%	36,734	27,258
Mary Carlson Estate	6,255	6,101	98%	6,846	(745)
Ambulance Reserve Fund	15,000	18,775	125%	12,080	6,695
Debt Service SRF Loans	51,011	68,389	134%	51,461	16,928
Debt Service School Bond	1,064,750	1,064,750	100%	1,060,500	4,250
Debt Service Firehall Bond	47,000	47,000	100%	43,000	4,000
Debt Service Streets Bond	236,000	236,000	100%	231,500	4,500
Equipment Replacement	111,000	112,659	101%	247,843	(135,185)
Total	**$ 5,508,260**	**$ 4,096,120**	**74%**	**$ 4,768,621**	**$ (672,501)**
	$ 20,068,436	**$ 17,040,851**	**85%**	**$ 18,740,984**	**$ (1,701,841)**
Net Increase (Decrease) to Fund Balances	**$ (4,280,026)**	**$ (2,547,056)**		**$ (1,940,608)**	**$ (581,616)**

City of Dillingham
Unaudited Revenues and Expenditures As of June 30, 2026

Data Collected on: 8/24/2026

Section . Item 1.

	Budget - FY26	06/30/26 YTD	Percent	06/30/25 YTD	INC/(DEC)
Grant & Bond Revenues					
SOA-Landfill Firebreak	-	-		-	-
EPA Landfill Grant	3,882,500	-	0%	-	-
COVID - CARES & ARPA & LGLR	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-		576,281	(576,281)
PFAS Improvement	200,000	125,599	63%	-	125,599
State Jail Medical	-	11,819	0%	-	11,819
Legislative Grant Harbor	757,500	395,955	52%	-	395,955
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		36,217	(36,217)
Curyung-Ice Machine	6,000	1,904	32%	3,351	(1,447)
Snagpoint Funding	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	8,225	11%	32,521	(24,295)
BBEDC Training Reimb	-	20,894		4,375	16,519
BBNC Training Reimb	-	-		-	-
Total	**$ 8,128,787**	**$ 564,396**	**7%**	**$ 2,404,939**	**$ (1,840,543)**

	Budget - FY26	06/30/26 YTD	Percent	06/30/25 YTD	INC/(DEC)
Grant & Bond Expenditures					
SOA-Landfill Firebreak	-	-		-	-
EPA Landfill Grant	3,882,500	44,680	1%	-	44,680
COVID - CARES & ARPA & LGLR	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-		576,281	(576,281)
PFAS Improvement	200,000	348,068	174%	-	348,068
State Jail Medical	-	2,740		9,079	(6,339)
Legislative Grant Harbor	757,500	508,648	67%	-	508,648
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		10,882	(10,882)
Curyung-Ice Machine	6,000	2,341	39%	3,351	(1,010)
Snagpoint Erosion	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	26,930	37%	20,652	6,278
BBEDC Training Reimb	-	20,894		4,375	16,519
BBNC Training Reimb	-	-		-	-
Total	**$ 8,128,787**	**$ 954,302**	**12%**	**$ 2,376,815**	**$ (1,422,513)**
	$ -	**$ (389,906)**		**$ 28,124**	**$ (3,263,056)**

	Budget - FY26	06/30/26 YTD	Percent	06/30/25 YTD	INC/(DEC)
Capital Project Funds Revenues					
Harbor Mayor Sale Revenue	-	-		-	-
Total	**$ -**	**$ -**		**$ -**	**$ -**
Capital Project Funds Expenditures					
Public Safety Building	-	-		-	-
Water Improvements	-	-		-	-
WasteWater Improvements					-
Snagpoint Erosion	-	-		-	-
Sewer Lagoon Aeration	-	-		101,006	(101,006)
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		27,000	-
Landfill Closure (7150)	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Harbor cleanup	-	-		-	-
Total	**$ -**	**$ -**	**0%**	**$ 128,006**	**$ (101,006)**
	$ -	**$ -**		**$ (128,006)**	**$ 101,006**

	Budget	Actual
General Fund Revenue	$ 10,772,411	$ 10,390,316
Special Fund Revenue	$ 2,821,883	$ 2,526,788
Transfers In	$ 2,194,116	$ 1,576,692
Grant and Bond Revenue	$ 8,128,787	$ 564,396
CIP Revenue	$ -	$ -
	$ 23,917,197	**$ 15,058,191.42**
General Fund Expenditures	$ 14,560,176	$ 12,944,731
Special Fund Expenditures	$ 5,508,260	$ 4,096,120
Grant and Bond Expenditures	$ 8,128,787	$ 954,302
CIP Expenditures	$ -	$ -
	$ 28,197,223	**$ 17,995,153.37**
Net Increase (Decrease) to Fund Bal	**$ (4,280,026)**	**$ (2,936,962)**

Dock	2022	2023	2024	2025	2026	2027
Wages Benefits	269,324.54	210,126.10	175,277.46	245,144.56	236,155.50	246,850.00
Expenses	199,857.72	255,130.96	376,506.39	240,938.45	197,343.89	139,210.00
Project	18,520.09	257,156.33	128,532.08	47,104.15	9,609.24	72,500.00
Admin	59,770.61	82,720.26	82,169.51	65,096.74	43,412.83	44,700.00
Transfer	20,121.23	24,495.59	634,162.38	105,314.53	-	244,490.00
	567,594.19	829,629.24	1,396,647.82	703,598.43	486,521.46	747,750.00

Dock	2022	2023	2024	2025	2026	2027
Revenue	573,118.34	799,629.24	776,889.42	693,481.82	438,525.70	759,400.00

Harbor Operational	2022	2023	2024	2025	2026	2027
Wages Benefits	129,379.04	136,737.56	176,987.14	197,813.34	197,497.54	176,650.00
Expenses	76,280.62	129,891.77	104,160.14	67,785.86	75,627.62	96,990.00
Project	14,150.73	83,319.62	110,376.14	11,500.78	19,074.07	64,900.00
Admin	23,435.80	37,029.47	40,333.58	29,566.57	29,862.96	31,500.00
	243,246.19	386,978.42	431,857.00	306,666.55	322,062.19	370,040.00

Harbor Operational	2022	2023	2024	2025	2026	2027
Revenue	151,483.04	134,275.98	135,922.96	123,419.49	181,690.65	139,000.00
Transfer	4,983.51	23,682.55	619,127.55	93,521.05	-	231,040.00
	156,466.55	157,958.53	755,050.51	216,940.54	181,690.65	370,040.00

Harbor Ice Machine	2022	2023	2024	2025	2026	2027
Wages Benefits	659.98	813.04	3,297.74	(335.09)	342.48	1,000.00

Harbor Ice Machine	2022	2023	2024	2025	2026	2027
Revenue	640.00	813.04	3,297.74	595.00	255.00	1,000.00
Transfer	19.98	-	-	(930.09)	-	-
	659.98	813.04	3,297.74	(335.09)	255.00	1,000.00

Harbor Bathhouse	2022	2023	2024	2025	2026	2027
Expenses	15,528.74	20,186.39	12,398.09	16,485.37	13,323.53	18,450.00

Harbor Bathhouse	2022	2023	2024	2025	2026	2027
Revenue	411.00	729.00	658.00	3,761.80	2,528.25	5,000.00
Transfer	15,117.74		11,737.09	12,723.57	-	13,450.00
	15,528.74	729.00	12,395.09	16,485.37	2,528.25	18,450.00