

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: 11/14/2025

To: Jack Savo, Acting City Manager

From: Anita Foran, Finance Director

Subject: Finance & Budget Report 11/17/2025

Council Considerations/Recommendations:

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

Department Accomplishment and Opportunities:

2025 business application renewal notices have been mailed out.

Employee insurance renewal has been completed.

A credit card setup has been started at the landfill. Setup of the software is being tested now. Once completed, will address online payments.

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:

2026 personal property tax assessment returns have been mailed o

Collections:

2018-2022 Foreclosure (3DI-24-00061CI) one-year redemption period closes on December 18, 2025. There are 8 remaining properties on this list. To bring this to a close the taxpayer will get a letter from the City Clerk, a newspaper advertisement is to be done for four week and posted in a public place in Dillingham.

City of Dillingham

Page 1 of 4

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.

2020-2024 Foreclosure (3DI-25-00062CI) has until July 24, 2026 before the redemption period is closed.

Grants:

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

Developing a status list of all grant is ongoing.

Budget:

FY26 Budget amendment 2 has begun. 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 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 is ongoing.
- GCI lease has been presented to GCI and have received their response. Negotiations have begun.

Upcoming Calendar Items:

- 15th of each month utility payments due; last day of month utility bills sent.
- All property taxes that have not had at least the first half paid by November 1, 2025 have been assessed a penalty of 10% to all taxes due. Those that paid the first half on time must pay the remaining balance by December 1, 2025 to avoid penalties.

Revenue and Expense Report – August 2025:

- The budget amendment #2 will be implemented on the next revenue and expense report (timing did not allow for the update to be reflected in this report).
- Target percentage for July activity is 25%. Explanations provided in this report are for those items below 5% and above 45%. These are unaudited items and will have adjustments as the audit work is completed.
- Fund balance is an increase of \$2,253,872. This increase is due to property tax invoices going out on 07/01/2025. Payments of property tax are 25% for real property and 40% for personal property.
- Business license renewals are expected by 01/01/2026.
- PILT for 2025 has been received in full for the year.
- PERS Forfeiture funds was first used in October for the first time this year.

- 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 59% due to seasonal activity. Invoices were mailed out to any F/V that used the harbor without getting a harbor sticker which has increased the revenue over last year at this time.
- Senior Center grant is lower than originally budgeted and is reduced in the budget revision with the first payment being received in October.
- Bond Reimbursement from the State is expected in December.

Transfers

- Landfill transfers are still low due to timing of gravel purchase, fuel for the incinerator needs are still low, major equipment purchases have not been made and the equipment maintenance is still pending.
- Senior Center transfer is at 53%. (refer to Special Revenue Expenditures).
- Debt Service payments are paid out in the 2nd quarter of the year.
- Transfers from Dock to the Harbor are lower due to a Dock revenue being less than expenditures.
- Overall revenue at 40% due to revenue from property taxes.

General Fund Expenditures

- K-9 Unit and the Fire Department donation have not had any expenditures.
- Not upkeep has been done with Grandma's house due to ongoing discussions of purpose for the building.
- General fund expenditures are at 21% average as expected.

Special Revenues & Other Funds Expenditures

- Senior Center expenditures are higher due to wages, unemployment expenses, and food expenses being higher than normal.
- Debt services expenses are on time as expected.
- Average expenditures are at 16%.

Grant and Bond Revenues/Expenditures

- BBEDC Training has been reported in October and available expenses have been invoiced for reimbursement.
- Remaining grants are in the beginning stages of the projects.

Capital Project Revenues/Expenditures

- None at this time.