

FINANCE AND BUDGET COMMITTEE

Monday, October 23, 2023 at 5:30 PM

AGENDA

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

MEETING INFORMATION FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

141 Main Street, Dillingham, AK 99576 (907) 842-5212 This meeting will also be available at the following online location: https://us02web.zoom.us/j/83223633340?pwd=czBpd2czN2JjOU45NUhiazNzQW9EQT09 Meeting ID:827 8420 7489 passcode:076982 or dial (346) 248-7799; or (669) 900-6833

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

1. Previous Meeting Minutes Not Available

APPROVAL OF AGENDA

STAFF REPORTS

- 2. Finance and Budget Memo
- 3. August 2023 Revenue and Expense Report

UNFINISHED BUSINESS

4. Fish Tax

NEW BUSINESS

5. No New Business

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT

ROLL CALL

APPROVAL OF AGENDA



MEMORANDUM

DATE: October 20, 2023

TO: City Manager

FROM: Anita Fuller, Finance Director

SUBJECT: Finance & Budget Staff Report

STAFF REPORT

- Revenue and Expense review for August 2023
- FY22 & FY23 Audit update
- Department staffing
- Property Tax
- Sales Tax
- Collections
- Budget

Revenue and Expense review August 2023 -

Information provided for percentages above 16%. Current actuals recognize a net increase to fund balance by \$3,453,456. End of FY23 year adjustments are still pending.

- Real and personal property taxes are recorded as revenue at 100% on 07/01/2023. Actual collections in August is at 3% or real property and 1% of personal property which is historically normal. Property tax penalty and interest continues to be higher than expected due to non-payment of prior year taxes.
- PILT has come in well above expected at 114%. This can be adjusted with the mid-year budget revision.
- Motor Vehicle Tax is under review of FY23 audit entry.

Special Revenues & Other Funds Revenue

• Carlson Estate investments have returned higher than expected.

Transfers

• As expected

General Fund Expenditures

• As expected.

Special Revenues & Other Funds Expenditures

As expected.

City of Dillingham

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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.

Grant and Bond Revenues/Expenditures

As expected.

Capital Project Revenues/Expenditures

• Projects have begun and will see expenses in September, payments are pending.

Audit Update:

FY22 Audit – Auditors arrive 11/27/2023 for final work.

FY23 Audit – Auditors arrive 01/08/2024 to be onsite two weeks.

Department staffing:

Account Tech II – Position has been opened since 09/08/2023. Advertising ongoing.

Account Tech III, Taxes – Basil Tilden will be attended the AML Tax Conference in Anchorage 09/28/23-09/29/23. Presentations will cover how to strengthen the ability for local governments to manage current and potential tax systems.

Finance Director attend the Ruba Training - Personnel Management for Rural Utilities. This training focused on what a utility should be doing for personnel.

Property Tax

Real and personal property taxes for 2023 are due on 11/01/2023. Penalties will be incurred if at least the first half is not paid on 11/02/2023. The remaining taxes are due 12/01/2023.

Personal property tax return process. The Finance Department have made a goal to improve

Sales Tax

AML, in a response to a number of questions received from remote sellers, is making an update to the taxability guidance that is published regarding federally recognized tribes. The current language published on the tax lookup map only generally references federally recognized tribes. There is a need to update the guidance to specifically call out <u>sales to</u> tribes vs <u>sales by</u> tribes.

Below is the proposed updated language around federally recognized tribes based on our current sales tax code. AML would like a response by 11/3/2023 if there is an issue with their wording.

place_name 🗾	section 🗾	item 💌	item_name	ar	nswer 🗾	explanation
Dillingham	Alaska Tax Lookup	37	Sales to Federally Recognized Tribes	E>	vemnt	This is exempt. Dillingham exem
						federally recognized tribes.
						This is taxable. Dillingham has no
Dillingham	Alaska Tax Lookup	NEW	Sales by Federally Recognized Tribes	Та	axable	exemption for sales by federally
						recognized tribes.

Collections

Notices were mailed for utility collections 09/29/2023. Utility shut offs scheduled as early as 10/30/2023. Denied services list is updated and ready for review and for letters to go out.

Grants

NTS & NSIP grant reporting completed for FY23. FY24 application approved.

Remaining grant reporting in progress.

City of Dillingham

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Budget

FY24 Budget revision review has begun. Planning on presenting budget revision in the November meeting so council can have December and January to adopt the revision.

Wages: City of Dillingham continues to struggle with filling positions. Wages, although not the only factor, is top of the list. The City Manager proposal in the September council meeting was to increase each level by 12%. Using the most recent payroll, a 12% increase would increase one payroll's wage by \$15,014 and benefits by \$3,923 for a total of \$18,937. If this impacts 75% of the FY24 budget an increase of \$369,269 would be recognized.

City of Dillingham

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Unaudited Revenues and Expenditures As of August 31, 2023

Data Collected on:

10/19/2023

Section . Item 3.

General Sales Tax 425,000 107,194 25% 77,635 Alcohol Sales Tax 280,000 63,595 23% 81,784 (18,188) 22% Gaming Sales Tax 260,000 36,985 23% 81,784 (18,188) 22% Gaming Sales Tax 65,000 36,226 6% 7,698 (4,072) 6% Tobacco Excise Tax 350,000 15,433 17% 24,965 - 17% Business License 17,000 450 3% 400 - - Penalty & Interest - Sales Tax 15,000 2,231 15% 2,189 41 (254.6) 13% Total Sales Tax 4,662,000 1,124,922 24% 1,090,319 14,526 (23,80.7) 9% Penalty & Interest - Property Tax 255,000 573,653 103% 246,068 117,585 (23,80.7) 9% Total Property Tax 70,000 - 0% - - 0% Shared Fisheris 670,000 -		on August	, 2020						10/13/2020	000000	
Uncollected 19: Adj General Sales Tax Uncollected 19: Adj General Sales Tax Concollecter 19: Adj General Sales Tax <th></th> <th></th> <th></th> <th><u>08/31/23</u></th> <th></th> <th></th> <th><u>08/31/22</u></th> <th></th> <th></th> <th></th> <th></th>				<u>08/31/23</u>			<u>08/31/22</u>				
General Sales Tax \$ 3,300,000 \$ 838,097 25% \$ 77,655 46,441 (2,102.66) 25% Acohol Sales Tax 425,000 107,194 25% \$ 77,655 46,441 (2,102.66) 25% Transient Lodging Sales Tax 120,000 34,993 23% 39,449 (4,455) - 25% Gaming Sales Tax 120,000 34,993 29% 39,449 (4,455) - 25% Marijuana Excise Tax 350,000 59,303 17% 64,543 (5,240) 17% Business License 17,000 450 3% 400 - - 17% Penalty & Interest - Sales Tax 15,000 2,231 15% 2,139 41 (25,46) 13% Personal Property Tax 2,460,000 2,476,512 103% 44,000 - 265 39% 22,057 39% Total Property Tax 70,000 - 0% - - 0% - - 0% - - <td< th=""><th></th><th><u>Budg</u></th><th><u>get - FY24</u></th><th><u>YTD</u></th><th>Percent</th><th></th><th><u>YTD</u></th><th><u> 11</u></th><th>NC/(DEC)</th><th></th><th></th></td<>		<u>Budg</u>	<u>get - FY24</u>	<u>YTD</u>	Percent		<u>YTD</u>	<u> 11</u>	NC/(DEC)		
General Sales Tax 425,000 107,194 25% 77,635 Alcohol Sales Tax 280,000 63,595 23% 81,784 (18,188) 23% Gaming Sales Tax 260,000 36,995 23% 81,784 (18,188) 23% Gaming Sales Tax 65,000 36,226 6% 7,698 (4,072) 6% Tobacco Excise Tax 350,000 15,433 17% 24,965 - 17% Business Licence 17,000 450 3% 400 - - Penally & Interest - Sales Tax 15,000 2,231 15% 2,189 41 (235.49) 13% Real Property Tax 2,660,000 2,476,512 101% 2,293,77 82,715 (31,436,34) 9% Personal Property Tax 70,000 26,961 39% 24,324 2,657 9% Telephone Gross Receipts State Tax 70,000 0% - - 0% Shared Fisheries 670,000 0% - -	General Fund Revenues									Uncollected	% Adj
Acohol Sales Tax 280 23% 81,784 (18,188) 22% Transient Lodging Sales Tax 120,000 34,993 29% 39,449 (4,456) . 29% Tobacco Excise Tax 350,000 59,303 17% 64,543 (5,240) 17% Marijuana Excise Tax 90,000 15,433 17% 24,965 . 17% Business License 17,000 450 3% 400 . 17% Penalty & Interest - Sales Tax 4,662,000 2,231 15% 2,189 41 (235,46) 13% Prosonal Property Tax 2,460,000 2,476,512 101% 2,393,797 82,715 (81,453) 97% Total Property Tax 2,460,000 2,874,189 202,957 96% . . 0% Total Property Tax 3,085,000 3,077,146 100% 2,874,189 202,957 96% Tatel Property Tax 3,085,000 3,077,146 100% - . 0% Shar	General Sales Tax	\$	3,300,000	\$ 838,097	25%	\$	791,656	\$	46,441	(2,102.86)	25%
Transient Lodging Sales Tax 120.000 34.993 29% 39.449 (4.456) - 29% Gaming Sales Tax 65.000 3.626 6% 7.698 (4.072) 6% Tobacco Excise Tax 90.000 15.433 17% 64.543 (5.240) 17% Marijuana Excise Tax 90.000 15.433 17% 24.965 - 17% Business License 17.000 45.03 3% 400 - - Penalty & Interest - Sales Tax 15.000 2.231 15% 2.189 41 (23.54) 13% Total Sales Tax 4.662.000 1.124.922 24% 1.000.319 14.526 (23.80.71) 9% Penalty & Interest - Property Tax 70.000 2.871.16 100% 2.874.189 202.957 9% Total Property Tax 30.000 - 0% - - 0% Shared Fisheries 670.000 - 0% - - 0% Community Sharing <td< td=""><td>General Sales Tax - Remote</td><td></td><td>425,000</td><td>107,194</td><td>25%</td><td></td><td>77,635</td><td></td><td></td><td></td><td></td></td<>	General Sales Tax - Remote		425,000	107,194	25%		77,635				
Gaming Sales Tax 65,000 3,626 6% 7,698 (4,072) 9% Marijuana Excise Tax 350,000 59,303 17% 64,543 (5,240) 17% Marijuana Excise Tax 90,000 15,433 17% 24,965 - 17% Penalty & Interest - Sales Tax 15,000 2,231 15% 2,189 41 (23546) 13% Penalty & Interest - Sales Tax 2,460,000 2,476,512 101% 2,393,797 82,715 (81,345,34) 9% Pensonal Property Tax 2,460,000 2,476,512 101% 2,393,797 82,715 (81,345,34) 9% Pensonal Property Tax 70,000 26,981 39% 24,324 2,657 3% Total Property Tax 30,000 - 0% - - 0% Community Sharing 75,552 - 0% - - 0% Reak Fish Tax 30,000 - 0% - - 0% Community Sharing	Alcohol Sales Tax		280,000	63,595	23%		81,784		(18,188)		23%
Tobaco Marjuana Excise Tax 350,000 59,303 17% 64,543 (5,240) 17% Marjuana Excise Tax 90,000 15,433 17% 24,965 - 17% Business License 17,000 450 3% 400 - 17% Penalty & Interest - Sales Tax 15,000 2,231 15% 2,189 41 (235,46) 13% Total Sales Tax 2,460,000 2,475,12 101% 2,393,797 82,715 (81,345,34) 97% Penalty & Interest - Property Tax 70,000 26,981 33% 24,324 2,657 .96% Telephone Gross Receipts State Tax 70,000 - 0% - - 0% Raw Fish Tax 30,000 .0% - - 0% - - 0% Payment in Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% Motor Vehicle Tax 25,000 9,722 39% - - 0% <t< td=""><td>Transient Lodging Sales Tax</td><td></td><td>120,000</td><td>34,993</td><td>29%</td><td></td><td>39,449</td><td></td><td>(4,456)</td><td>-</td><td>29%</td></t<>	Transient Lodging Sales Tax		120,000	34,993	29%		39,449		(4,456)	-	29%
Marijuana Excise Tax 90,000 15,433 17% 24,965 - 17% Business License 17,000 450 3% 400 - 17% Penalty & Interest - Sales Tax 4,662,000 1,124,922 24% 1,090,319 14,526 24% Personal Property Tax 2,460,000 2,476,512 101% 2,933,797 82,715 (81,345.34) 97% Personal Property Tax 2,460,000 2,476,512 101% 2,933,797 82,715 (23,80.71) 99% Personal Property Tax 70,000 26,981 39% 24,324 2,657 98% Total Property Taxes 70,000 - 0% - - 0% Raw Fish Tax 30,000 - 0% - - 0% Community Sharing 75,552 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 - 0% Motor Vehicle Tax 25,000	Gaming Sales Tax		65,000	3,626	6%		7,698		(4,072)		6%
Business License 17,000 450 3% 400 - Penalty & Interest - Sales Tax 15,000 2,231 15% 2,189 41 (236.4) 13% Total Sales Tax 4,662,000 1,124,922 24% 1,090,319 14,526 24% Real Property Tax 2,460,000 2,476,512 101% 2,393,797 82,715 (81,345.34) 97% Pensity & Interest - Property Tax 70,000 26,881 39% 24,324 2,657 39% Proteity Faxes 3,085,000 3,077,146 100% 2,874,189 202,957 96% Telephone Gross Receipts State Tax 70,000 0% - - 0% Raw Fish Tax 30,000 - 0% - - 0% Payment In Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 1114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722	Tobacco Excise Tax		350,000	59,303	17%		64,543		(5,240)		17%
Penalty & Interest - Sales Tax 15,000 2,231 15% 2,189 41 (235.46) 13% Total Sales Tax 4,662,000 1,124,922 24% 1,000,319 14,526 (236.46) 24% Real Property Tax 2,460,000 2,476,512 101% 2,393,797 82,715 (81,345.34) 97% Personal Property Tax 70,000 26,981 39% 24,324 2,657 39% Total Property Taxes 30,065,000 3,077,146 100% 2,874,189 202,957 96% Telephone Gross Receipts State Tax 70,000 0 0% - 0% - 0% Raw Fish Tax 30,000 - 0% - - 0% - 0% - 0% - 0% - 0% - 0% - 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%<	Marijuana Excise Tax		90,000	15,433	17%		24,965		-		17%
Total Sales Tax 4,662,000 1,124,922 24% 1,090,319 14,526 24% Real Property Tax 2,460,000 2,476,512 101% 2,393,797 82,715 (81,345,34) 97% Personal Property Tax 555,000 573,653 103% 456,068 117,585 (23,880,71) 99% Total Property Taxes 3,085,000 3,077,146 100% 2,874,189 202,957 96% Telephone Gross Receipts State Tax 70,000 - 0% - - 0% Raw Fish Tax 30,000 - 0% - - 0% Payment in Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 39% - 9,722 39% - 14% 30,845 (7,960) 14% 30,845 (7,960) 14% <	Business License		17,000		3%		400		-		
Real Property Tax Personal Property Tax Penaty & Interest - Property Tax Total Property Taxes 2,460,000 550,000 2,476,512 555,000 101% 555,000 2,393,797 82,715 (81,345,34) 97% 98% Penaty & Interest - Property Tax Total Property Taxes 3,008,000 3,007,146 100% 2,4,324 2,657 39% Telephone Gross Receipts State Tax Shared Fisheries 70,000 - 0% - - 0% Raw Fish Tax 00,000 - 0% - - 0% Community Sharing 75,352 - 0% - - 0% Payment in Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 - 0% Admin Overhead 162,905 18,20 5% 1,800 20 5% PERS on Behalf 94,318 12,272 13% 19,364	Penalty & Interest - Sales Tax		,							(235.46)	13%
Personal Property Tax 555,000 573,653 103% 456,068 117,585 (23,880,71) 99% Penalty & Interest - Property Tax 3,085,000 3,07,146 100% 2,874,189 202,957 96% Telephone Gross Receipts State Tax 70,000 - 0% - - 0% Shared Fisheries 670,000 - 0% - - 0% Raw Fish Tax 30,000 - 0% - - 0% Payment in Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 - 0% - - 0% - - 0% - - 0% - - 0% - - 0% - - 0% - - 0% - - 0% -	Total Sales Tax		4,662,000	1,124,922	24%		1,090,319		14,526		24%
Personal Property Tax Penalty & Interest - Property Tax Total Property Taxes 555,000 573,653 103% 456,068 117,585 (23,880.71) 99% Total Property Taxes 3,085,000 3,077,146 100% 24,324 2,657 98% Telephone Gross Receipts State Tax Shared Fisheries 670,000 - 0% - - 0% Community Sharing 75,352 - 0% - - 0% Payment in Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 - 0% Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS Forfeiture Fund 5,000 - 0% - - 0% Vater 22,660,325 623,215 24% 57,604 47,521 - 33%	Real Property Tax		2,460,000	2,476,512	101%		2,393,797		82,715	(81,345.34)	97%
Total Property Taxes 3,085,000 3,077,146 100% 2,874,189 202,957 96% Telephone Gross Receipts State Tax Shared Fisheries 70,000 - 0% - - 0% Raw Fish Tax 670,000 - 0% - - 0% Community Sharing 75,352 - 0% - - 0% Payment in Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 - 0% - - 0% Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS Forfeiture Fund 5,000 - 0% - - 0% Other Revenues 147,750 48,997 33% 27,785 21,212 - 3% Total 5,000			555,000	573,653	103%		456,068		117,585	(23,880.71)	99%
Telephone Gross Receipts State Tax 70,000 - 0% - - 0% Shared Fisheries 670,000 - 0% - - 0% Raw Fish Tax 30,000 - 0% - - 0% Community Sharing 75,352 - 0% - - 0% Payment In Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 - Ambulance Fees 65,000 4,543 7% 15,006 (10,462) 7% Admin Overhead 162,905 22,885 14% 30,845 (7,900) 14% PERS on Behalf 94,318 12,722 13% 19,364 (7,092) 13% Total 2,560,325 623,215 24% 575,694 47,521 24% <t< td=""><td>Penalty & Interest - Property Tax</td><td></td><td>70,000</td><td>26,981</td><td>39%</td><td></td><td>24,324</td><td></td><td>2,657</td><td></td><td>39%</td></t<>	Penalty & Interest - Property Tax		70,000	26,981	39%		24,324		2,657		39%
Shared Fisheries 670,000 - 0% - - 0% Raw Fish Tax 30,000 - 0% - - 0% Community Sharing 75,352 - 0% - - 0% Payment In Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 39% - 9,722 Ambulance Fees 65,000 4,543 7% 15,006 (10,462) 7% Lease & Rental Income 35,000 1,820 5% 1,800 20 5% Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS offeiture Fund 5,000 - 0% - - 0% Other Revenues 147,750 48,997 33% 27,785 21,212	Total Property Taxes		3,085,000	 3,077,146	100%	•	2,874,189		202,957		96%
Shared Fisheries 670,000 - 0% - - 0% Raw Fish Tax 30,000 - 0% - - 0% Community Sharing 75,352 - 0% - - 0% Payment In Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 39% - 9,722 Ambulance Fees 65,000 4,543 7% 15,006 (10,462) 7% Lease & Rental Income 35,000 1,820 5% 1,800 20 5% Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS offeiture Fund 5,000 - 0% - - 0% Other Revenues 147,750 48,997 33% 27,785 21,212	Telephone Gross Receipts State Tax		70,000	-	0%		-		-		0%
Community Sharing 75,352 - 0% - - 0% Payment in Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 39% - 9,722 Ambulance Fees 65,000 4,543 7% 15,006 (10,462) 7% Lease & Rental Income 35,000 1,820 5% 1,800 20 5% Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS on Behalf 94,318 12,272 13% 19,364 (7,092) 13% Other Revenues 147,750 48,997 33% 27,785 21,212 - 39% Total 5 10,307,325 \$ 4,825,284 47% \$ 4,540,203 \$ 265,004 46% Special Revenue & Other Funds Revenue			670,000	-	0%		-		-		0%
Payment in Lieu of Taxes (PILT) 460,000 522,976 114% 480,895 42,081 114% State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 9,722 3% - 5% 1,800 20 5% 5% 1,800 20 5% 4,800 30,845 (7,960) 14% 14% 9,318 12,272 13% 19,364 (7,092) 13% 14% 14,750 24,897 33% 27,785	Raw Fish Tax		30,000	-	0%		-		-		0%
State Jail Contract 720,000 - 0% - - 0% Motor Vehicle Tax 25,000 9,722 39% - 9,722 39% - 9,722 39% - 9,722 39% - 9,722 7% 15,006 (10,462) 7% 15,006 (10,462) 7% 14% 30,845 (7,960) 14% 14% 14% 94,318 12,272 13% 19,364 (7,092) 13% 19,364 (7,092) 13% 19,364 (7,092) 13% 14% 30,845 (7,092) 13% 19,364 (7,092) 13% 10,307,325 623,215 24% 575,694 47,521 24% 24% 24% 24% 46% 24% 46% 24% 46% 46% 12 764 46% 46% 12 73 0% 14% 46% 46% 12 73 0% 14% 142,999 22,405 16% 32,938 (10,533) (4,576.00) 12%	Community Sharing		75,352	-	0%		-		-		0%
Motor Vehicle Tax 25,000 9,722 39% - 9,722 Ambulance Fees 65,000 4,543 7% 15,006 (10,462) 7% Lease & Rental Income 35,000 1,820 5% 1,800 20 5% Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS on Behalf 94,318 12,272 13% 19,364 (7,092) 13% PERS Forfeiture Fund 5,000 - 0% - - 0% Other Revenues 147,750 48,997 33% 27,785 21,212 - 33% Total 2,560,325 623,215 24% 575,694 47,521 24% Special Revenue & Other Funds Revenue 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Landfill 298,259 93,543 31% 83,297 10,246 (12,661.00) 27% Port - Dock 808,576 17,536 <	Payment in Lieu of Taxes (PILT)		460,000	522,976	114%		480,895		42,081		114%
Ambulance Fees 65,000 4,543 7% 15,006 (10,462) 7% Lease & Rental Income 35,000 1,820 5% 1,800 20 5% Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS on Behalf 94,318 12,272 13% 19,364 (7,092) 13% PERS Forfeiture Fund 5,000 - 0% - - 0% Other Revenues 147,750 48,997 33% 27,785 21,212 - 33% Total 2,560,325 623,215 24% 575,694 47,521 24% Special Revenue & Other Funds Revenue 10,07,325 \$ 4,825,284 47% \$ 4,540,203 \$ 265,004 46% Sewer 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Landfill 298,259 93,543 31% 83,297 10,246 (12,661.00) 27% Port - Dock 808,576 17,536 2% 203,469 (185,933) (23,780.09) 14%	State Jail Contract		720,000	-	0%		-		-		0%
Lease & Rental Income 35,000 1,820 5% 1,800 20 5% Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS on Behalf 94,318 12,272 13% 19,364 (7,092) 13% PERS Forfeiture Fund 5,000 - 0% - - 0% Other Revenues 147,750 48,997 33% 27,785 21,212 - 33% Total 2,560,325 623,215 24% 575,694 47,521 - 33% Special Revenue & Other Funds Revenue 10,307,325 \$ 4,825,284 47% \$ 4,540,203 \$ 265,004 46,60% Sewer 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Landfill 298,259 93,543 31% 83,297 10,246 (12,661.00) 27% Port - Dock 808,576 17,536 2% 203,469 (185,933) (23,780.09) 1%	Motor Vehicle Tax		25,000	9,722	39%		-		9,722		
Admin Overhead 162,905 22,885 14% 30,845 (7,960) 14% PERS on Behalf 94,318 12,272 13% 19,364 (7,092) 13% PERS Forfeiture Fund 5,000 - 0% - - 0% Other Revenues 147,750 48,997 33% 27,785 21,212 - 33% Total 2,560,325 623,215 24% 575,694 47,521 24% Special Revenue & Other Funds Revenue 10,307,325 \$ 4,825,284 47% \$ 4,540,203 \$ 265,004 46% Water 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Sewer 464,012 71,868 15% 87,631 (15,764) (17,871.11) 12% Landfill 298,259 93,543 31% 83,297 10,246 (12,661.00) 27% Port - Dock 808,576 17,536 2% 203,469 (185,933) (23,780.09) -1% Port - Harbor 142,999 22,405 16% 32,938 (10,533)	Ambulance Fees		65,000	4,543	7%		15,006		(10,462)		7%
PERS on Behalf 94,318 12,272 13% 19,364 (7,092) 13% PERS Forfeiture Fund 5,000 - 0% - - 0% Other Revenues 147,750 48,997 33% 27,785 21,212 - 33% Total 2,560,325 623,215 24% 575,694 47,521 24% Special Revenue & Other Funds Revenue 10,307,325 \$ 4,825,284 47% \$ 4,540,203 \$ 265,004 46% Special Revenue & Other Funds Revenue 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Sewer 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Landfill 298,259 93,543 31% 83,297 10,246 (12,661.00) 27% Port - Dock 808,576 17,536 2% 203,469 (185,933) (23,780.09) -1% Port - Harbor 142,999 22,405 16% 32,938 (10,533)	Lease & Rental Income		35,000	1,820	5%		1,800		20		5%
PERS Forfeiture Fund Other Revenues Total 5,000 - 0% - - 0% Other Revenues Total 147,750 48,997 33% 27,785 21,212 - 33% Total 2,560,325 623,215 24% 575,694 47,521 - 33% Special Revenue & Other Funds Revenue \$ 10,307,325 \$ 4,825,284 47% \$ 4,540,203 \$ 265,004 46% Special Revenue & Other Funds Revenue 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Sewer 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Landfill 298,259 93,543 31% 83,297 10,246 (12,661.00) 27% Port - Dock 808,576 17,536 2% 203,469 (185,933) (23,780.09) -1% Port - Harbor 142,999 22,405 16% 32,938 (10,533) (4,576.00) 12% Asset Forfeiture Fund 2,000 85 4% 12 73 0%	Admin Overhead		162,905	22,885	14%		30,845		(7,960)		14%
Other Revenues 147,750 48,997 33% 27,785 21,212 - 33% Total Total 2,560,325 623,215 24% 575,694 47,521 24% Special Revenue & Other Funds Revenue \$ 10,307,325 \$ 4,825,284 47% \$ 4,540,203 \$ 265,004 46% Water 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Sewer 2464,012 71,868 15% 87,631 (15,764) (17,871.11) 12% Landfill 298,259 93,543 31% 83,297 10,246 (12,661.00) 27% Port - Dock 808,576 17,536 2% 203,469 (185,933) (23,780.09) -1% Port - Harbor 142,999 22,405 16% 32,938 (10,533) (4,576.00) 12% Asset Forfeiture Fund 2,000 85 4% 12 73 0%			94,318	12,272	13%		19,364		(7,092)		13%
Total 2,560,325 623,215 24% 575,694 47,521 24% Special Revenue & Other Funds Revenue \$ 10,307,325 \$ 4,825,284 47% \$ 4,540,203 \$ 265,004 46% Water 231,712 41,043 18% 44,248 (3,204) (13,237.86) 12% Sewer 464,012 71,868 15% 87,631 (15,764) (17,871.11) 12% Landfill 298,259 93,543 31% 83,297 10,246 (12,661.00) 27% Port - Dock 808,576 17,536 2% 203,469 (185,933) (23,780.09) -1% Port - Harbor 142,999 22,405 16% 32,938 (10,533) (4,576.00) 12% Asset Forfeiture Fund 2,000 85 4% 12 73 0%	PERS Forfeiture Fund		5,000	-	0%		-		-		0%
Total\$ 10,307,325\$ 4,825,28447%\$ 4,540,203\$ 265,00446%Special Revenue & Other Funds Revenue231,71241,04318%44,248(3,204)(13,237.86)12%Water231,71241,04318%44,248(3,204)(13,237.86)12%Sewer464,01271,86815%87,631(15,764)(17,871.11)12%Landfill298,25993,54331%83,29710,246(12,661.00)27%Port - Dock808,57617,5362%203,469(185,933)(23,780.09)-1%Port - Harbor142,99922,40516%32,938(10,533)(4,576.00)12%Asset Forfeiture Fund2,000854%12730%	Other Revenues									-	33%
Special Revenue & Other Funds RevenueWater231,71241,04318%44,248(3,204)(13,237.86)12%Sewer464,01271,86815%87,631(15,764)(17,871.11)12%Landfill298,25993,54331%83,29710,246(12,661.00)27%Port - Dock808,57617,5362%203,469(185,933)(23,780.09)-1%Port - Harbor142,99922,40516%32,938(10,533)(4,576.00)12%Asset Forfeiture Fund2,000854%12730%			, ,								24%
Water231,71241,04318%44,248(3,204)(13,237.86)12%Sewer464,01271,86815%87,631(15,764)(17,871.11)12%Landfill298,25993,54331%83,29710,246(12,661.00)27%Port - Dock808,57617,5362%203,469(185,933)(23,780.09)-1%Port - Harbor142,99922,40516%32,938(10,533)(4,576.00)12%Asset Forfeiture Fund2,000854%12730%		•	10,307,325	\$ 4,825,284	47%	\$	4,540,203	\$	265,004		46%
Sewer464,01271,86815%87,631(15,764)(17,871.11)12%Landfill298,25993,54331%83,29710,246(12,661.00)27%Port - Dock808,57617,5362%203,469(185,933)(23,780.09)-1%Port - Harbor142,99922,40516%32,938(10,533)(4,576.00)12%Asset Forfeiture Fund2,000854%12730%		<u>)</u>									
Landfill298,25993,54331%83,29710,246(12,661.00)27%Port - Dock808,57617,5362%203,469(185,933)(23,780.09)-1%Port - Harbor142,99922,40516%32,938(10,533)(4,576.00)12%Asset Forfeiture Fund2,000854%12730%				,					· · · /	(13,237.86)	12%
Port - Dock808,57617,5362%203,469(185,933)(23,780.09)-1%Port - Harbor142,99922,40516%32,938(10,533)(4,576.00)12%Asset Forfeiture Fund2,000854%12730%											
Port - Harbor142,99922,40516%32,938(10,533)(4,576.00)12%Asset Forfeiture Fund2,000854%12730%											27%
Asset Forfeiture Fund 2,000 85 4% 12 73 0%									• • •		-1%
										(4,576.00)	
E-911 Service 65,000 11,581 18% 11,242 339											0%
	E-911 Service		65,000	11,581	18%		11,242		339		

Unaudited Revenues and Expenditures As of August 31, 2023

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·		<u>08/31/23</u>		<u>08/31/22</u>		L
	Budget - FY24	YTD	Percent	YTD	INC/(DEC)	
Senior Center (Non-Grant)	45,615	3,142	7%	3,616	(474)	
Senior Center (Grant)	76,000	3,361	4%	-	3,361	
Library (Grants)	54,170	-	0%	6,935	(6,935)	
Debt Service	754,693	-	0%	-	-	
Equipment Replacement	-	107,360		-	107,360	
Mary Carlson Estate	4,000	3,422	86%	1,264	2,157	
Ambulance Rental	-	6,000		-	6,000	
Total	\$ 2,947,036	\$ 381,346	13%	\$ 474,653	\$ (93,307)	
ansfers						
From General Fund to Other Funds						
Landfill	1,014,850	65,432	6%	-	65,432	
Senior Center	286,949	13,567	5%	39,872	(26,305)	
Ambulance Reserve	56,000	4,089	7%	(1,501)	5,590	
Equipment Replacement	600,000	107,360	18%	-	107,360	
Capital Projects	557,334	-		-	-	
Debt Service SRF Loans	53,050	-	0%	-	-	
Debt Service Streets Bond	221,750	-	0%	-	-	
Debt Service Firehall Bond	44,000	-	0%	-	-	
Debt Service School Bond	319,307	-	0%	-	-	
From Dock Fund to Harbor Funds					-	
Port - Harbor	189,853	-		74,159	(74,159)	
Port - Harbor - Ice Machine	18,200	-		-	-	
Port - Harbor - Bathhouse	18,300	-		5,362	(5,362)	
From Department to Department					-	
Transfer from E911 to Dispatch	63,916	7,837	12%	1,124	-	
Transfer from Carlson Estate to Library	4,000	666	17%	-	-	
Transfer from Wastewater to Water	28,471		0%	-	-	
Total	\$ 3,475,980	\$ 198,952	6%	\$ 119,016	\$ 72,557	
Total Revenues & Transfers	\$ 16,730,341	\$ 5,405,581	32%	\$ 5,133,871	\$ 244,254	

Unaudited Revenues and Expenditures As of August 31, 2023

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·		<u>08/31/23</u>		<u>08/31/22</u>	
	Budget - FY24	YTD	Percent	YTD	INC/(DEC)
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 100,600	\$ 7,000	7%	\$ 17,512	\$ (10,512)
City Clerk	151,607	2,721	2%	22,955	(20,233)
Administration	837,368	48,179	6%	72,120	(23,941)
Finance	1,098,392	148,275	13%	105,037	43,238
Legal	65,000	13,544	21%	5,886	7,658
Insurance	328,100	0	0%	45,537	(45,537)
Planning	332,485	24,435	7%	21,691	2,744
Foreclosures	9,000	53	1%	120	(67)
IT	301,300	26,804	9%	56,054	(29,250)
Public Safety Administration	299,928	24,043	8%	28,626	(4,583)
Dispatch	632,935	78,375	12%	64,392	13,983
Patrol	1,593,836	110,878	7%	124,515	(13,636)
Corrections	826,289	102,334	12%	54,276	48,058
DMV	72,661	11,183	15%	7,867	3,316
Animal Control Officer	131,541	19,602	15%	15,590	4,012
Fire	518,639	85,989	17%	74,939	11,050
Fire Department Donation	15,000	0	0%	0	-
EOC	-	-		0	-
Public Works Administration	439,456	17,116	4%	265	16,851
Building and Grounds	408,592	47,006	12%	32,519	14,487
Shop	636,118	44,188	7%	77,105	(32,916)
Street	551,739	98,905	18%	33,044	65,861
Library	192,485	24,069	13%	33,279	(9,210)
Gma House	0	3,709		0	
City School	1,700,000	425,259	25%	325,000	100,259
Transfers to Other Funds	3,153,240	190,449	6%	38,371	152,077
Total	\$ 14,396,311	\$ 1,554,117	11%	\$ 1,256,699	\$ 293,709

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		<u>08/31/23</u>		<u>08/31/22</u>	
	Budget - FY24	YTD	Percent	YTD	INC/(DEC)
Special Revenue Funds Expenditures					
Water	260,183	30,728	12%	23,419	7,309
Sewer	332,054	93,819	28%	41,494	52,325
Landfill	1,313,109	158,975	12%	57,544	101,431
Port - Dock	1,150,212	65,264	6%	233,980	(168,715)
Port - Harbor	369,352	63,775	17%	112,944	(49,169)
Asset Forfeiture Fund	2,000	-		-	-
E-911 Service	63,916	7,837	12%	1,124	6,713
Senior Center (Non-Grant)	332,564	16,709	5%	57,014	(40,305)
Senior Center (Grant)	76,000	11,779	15%	13,117	(1,338)
Library (Grants)	54,170	2,957	5%	17,237	(14,281)
Mary Carlson Estate	6,255	758	12%	274	484
Ambulance Reserve Fund	20,000	-	0%	-	-
Debt Service SRF Loans	53,050	-	0%	-	-
Debt Service School Bond	1,064,000	-	0%	-	-
Debt Service Firehall Bond	44,000	-	0%	-	-
Debt Service Streets Bond	231,750	-	0%	-	-
Equipment Replacement	600,000	-	0%	103,692	(103,692)
Total	\$ 5,972,615	\$ 452,602	8%	\$ 661,840	\$ (209,238)
	\$ 20,368,926	\$ 2,006,719	10%	\$ 1,918,538	\$ 84,471
	(0.000.505)	<u> </u>	-	<u>* 0.045.000</u>	<u> </u>
Net Increase (Decrease) to Fund Balances	\$ (3,638,585)	\$ 3,398,862	-	\$ 3,215,333	\$ 159,782

Unaudited Revenues and Expenditures As of August 31, 2023

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inducted Revenues and Experiatures As	o. / agust o i, 2020	00/24/22		00/24/22	10/10/2020
	Budget - FY24	<u>08/31/23</u> YTD	Percent	<u>08/31/22</u> YTD	INC/(DEC)
Grant & Bond Revenues	Budget - F f 24		Percent		INC/(DEC)
				(0.000)	0.000
ANTHC-Lagoon	-	-	00/	(2,830)	2,830
EPA Snagpoint Erosion Grant	1,000,000	-	0% 0%	-	-
COVID - CARES & ARPA & LGLR	1,900,000	-		2,553,756	(2,553,756)
SRF Loan - Lagoon Aeration SRF Loan - Waterfront	670,000	-	0%	-	-
	88,125	-	0%	-	-
SRF Loan - Water	30,000	-	0%	-	-
SRF Loan - Wastewater	100,000		0%	000	(000)
Southern Region EMS	-	-	00/	360	(360)
SOA-DOH Grants	210,250	-	0%	-	-
Curyung-Ice Machine		-		-	-
BBEDC Intern Program	112,201	-	0%	(6,779)	6,779
BBEDC Training Reimb	-	-		-	-
BBEDC Pass Thru	-	-		-	-
BBNC Training Reimb	-	-		-	-
Bond Investment Income		17,799		4,190	13,609
Total	\$ 4,110,576	\$ 17,799	0%	\$ 2,548,697	\$ (2,530,898)
Grant & Bond Expenditures					
ANTHC-Lagoon	.	-		146,538	(146,538)
EPA Snagpoint Erosion Grant	1,000,000	-	0%	-	-
State Public Safety	-	-		-	-
COVID - CARES & ARPA & LGLR	1,900,000	-	0%	-	-
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	88,125	-	0%	-	-
SRF Loan - Water	30,000	-	0%	-	-
SRF Loan - Wastewater	100,000	-	0%	-	-
Southern Region EMS	-	-		-	-
SOA-DOH Grants	210,250	-	0%	-	-
Curyung-Ice Machine	-	53		200	(146)
BBEDC Intern Program	112,201	26,435	24%	17,742	8,693
BBEDC Training Reimb	-	10,350		7,250	3,100
BBEDC Pass Thru	-	-		-	-
BBNC Training Reimb	-	10,350		-	10,350
Total	\$ 4,110,576	\$ 47,189	1%	\$ 257,485	\$ (210,296)
	\$ -	\$ (29,390)		\$ 2,291,212	\$ (2,741,194)
	·			. , , = . =	. (, ,)

Unaudited Revenues and Expenditures As of August 31, 2023

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	U	·	<u>0</u>	8/31/23		<u>08/31/22</u>		
	<u>Bı</u>	ldget - FY24		YTD	Percent	YTD	IN	IC/(DEC)
Capital Project Funds Revenues								
Investment Income		-		-		-		-
Insurance Proceeds - Firehall		-		-		-		-
Insurance Proceeds - Landfill Shop Fire		-		-		 214,490	*	(214,490)
Total	\$	-	\$			\$ 214,490	\$	(214,490)
Capital Project Funds Expenditures								
Major Building Maintenance		400,000		-		-		-
Water Improvements		-		-		-		-
WasteWater Improvements								-
Sewer Lagoon Aeration		557,334		-		-		-
Other Lift Station		-		-		-		-
Fire Dept Water Damage Repair		-		-		-		-
Landfill New Cell		-		-		-		-
Landfill Shop Fire		-		-		-		-
Landfill Groundwater Well		-		-		-		-
Bingman-Harbor cleanup	<u> </u>	-		-		 -	*	
Total	\$	957,334	\$	-	0%	\$ -	\$	-
	\$	(957,334)	\$	-		\$ 214,490	\$	(214,490)

	Budget		Actual		
General Fund Revenue	\$	10,307,325	\$	4,825,284	
Special Fund Revenue	\$	2,947,036	\$	381,346	
Transfers In	\$	3,475,980	\$	198,952	
Grant and Bond Revenue	\$	4,110,576	\$	17,799	
CIP Revenue	\$	-	\$	-	
	\$	20,840,917	\$	5,423,380	
General Fund Expenditures	\$	14,396,311	\$	1,554,117	
Special Fund Expenditures	\$	5,972,615	\$	452,602	
Grant and Bond Expenditures	\$	4,110,576	\$	47,189	
CIP Expenditures	\$	957,334	\$	-	
	\$	25,436,836	\$	2,053,908	
Net Increase (Decrease) to Fund Bal	\$	(4,595,919)	\$	3,369,472	