



## **FINANCE AND BUDGET COMMITTEE**

Thursday, February 29, 2024 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/85608664783?pwd=blhBM1JBdE9DdWtMeWtteUVVSTMzdzO9;>

Meeting ID 856 0866 4783 passcode: 143864

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

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **APPROVAL OF MINUTES**

1. Not Available

#### **APPROVAL OF AGENDA**

#### **STAFF REPORTS**

2. Finance & Budget Staff Report

#### **NEW BUSINESS**

#### **PUBLIC/COMMITTEE COMMENT(S)**

#### **ADJOURNMENT**

# CALL TO ORDER

# ROLL CALL

# APPROVAL OF AGENDA

# STAFF REPORTS

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2024

Data Collected on:  
 2/24/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>01/31/24</u> YTD	<u>Percent</u>	<u>01/31/23</u> YTD	<u>INC/(DEC)</u>	Uncollected	% Adj
<b>General Fund Revenues</b>							
General Sales Tax	\$ 3,300,000	\$ 1,708,447	52%	\$ 1,762,009	\$ (53,562)	(2,541.53)	52%
General Sales Tax - Remote	425,000	164,716	39%	114,920			
Alcohol Sales Tax	280,000	165,489	59%	181,949	(16,460)		59%
Transient Lodging Sales Tax	120,000	97,412	81%	80,779	16,632	-	81%
Gaming Sales Tax	65,000	20,080	31%	33,710	(13,630)		31%
Tobacco Excise Tax	350,000	169,551	48%	187,951	(18,401)		48%
Marijuana Excise Tax	90,000	51,205	57%	66,201	-		57%
Business License	17,000	14,975	88%	15,075	-		
Penalty & Interest - Sales Tax	15,000	12,312	82%	6,513	5,799	(654.34)	78%
<b>Total Sales Tax</b>	<b>4,662,000</b>	<b>2,404,187</b>	<b>52%</b>	<b>2,449,108</b>	<b>(79,621)</b>		<b>52%</b>
Real Property Tax	2,460,000	2,474,896	101%	2,375,657	99,239	(211,984.75)	92%
Personal Property Tax	555,000	566,856	102%	451,905	114,951	(105,380.48)	83%
Penalty & Interest - Property Tax	70,000	123,965	177%	77,245	46,721		177%
<b>Total Property Taxes</b>	<b>3,085,000</b>	<b>3,165,718</b>	<b>103%</b>	<b>2,904,807</b>	<b>260,910</b>		<b>92%</b>
Telephone Gross Receipts State Tax	70,000	-	0%	-	-		0%
Shared Fisheries	670,000	600,639	90%	696,572	(95,933)		90%
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	12,699	51%	10,219	2,479		
Ambulance Fees	65,000	32,295	50%	30,571	1,725		50%
Lease & Rental Income	35,000	7,300	21%	6,320	980		21%
Admin Overhead	162,905	96,751	59%	118,950	(22,200)		59%
PERS on Behalf	94,318	52,693	56%	49,936	2,757		56%
PERS Forfeiture Fund	5,000	-	0%	704	(704)		0%
Other Revenues	147,750	228,200	154%	110,791	117,409	-	154%
<b>Total</b>	<b>2,560,325</b>	<b>1,553,553</b>	<b>61%</b>	<b>1,504,958</b>	<b>48,595</b>		<b>61%</b>
<b>Total</b>	<b>\$ 10,307,325</b>	<b>\$ 7,123,458</b>	<b>69%</b>	<b>\$ 6,858,874</b>	<b>\$ 229,885</b>		<b>66%</b>
<b>Special Revenue &amp; Other Funds Revenue</b>							
Water	231,712	130,964	57%	156,165	(25,202)	(14,601.15)	50%
Sewer	464,012	253,675	55%	291,651	(37,976)	(19,711.56)	50%
Landfill	298,259	212,220	71%	189,580	22,639	(4,360.00)	70%
Port - Dock	808,576	726,110	90%	774,302	(48,192)	(65,364.19)	82%
Port - Harbor	142,999	43,042	30%	36,981	6,061	(8,212.00)	24%
Asset Forfeiture Fund	2,000	253	13%	149	104		0%
E-911 Service	65,000	39,630	61%	39,076	554		61%

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2024

Data Collected on:  
 2/24/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>01/31/24</u> YTD	<u>Percent</u>	<u>01/31/23</u> YTD	<u>INC/(DEC)</u>	
Senior Center (Non-Grant)	45,615	12,953	28%	23,711	(10,758)	28%
Senior Center (Grant)	76,000	118,036	155%	-	118,036	155%
Library (Grants)	54,170	23,881	44%	64,034	(40,153)	44%
Debt Service	754,693	311,526	41%	-	311,526	41%
Mary Carlson Estate	4,000	12,589	315%	3,266	9,323	315%
Ambulance Rental	-	13,200		10,800	2,400	
<b>Total</b>	<b>\$ 2,947,036</b>	<b>\$ 1,898,078</b>	<b>64%</b>	<b>\$ 1,589,716</b>	<b>\$ 308,363</b>	<b>61%</b>

**Transfers**

<i>From General Fund to Other Funds</i>						
Landfill	1,014,850	243,520	24%	71,073	172,447	
Senior Center	286,949	82,176	29%	189,646	(107,470)	
Ambulance Reserve	56,000	29,066	52%	3,057	26,009	
Equipment Replacement	600,000	118,637	20%	159,076	(40,439)	
Capital Projects	557,334	-	0%	-	-	
Debt Service SRF Loans	53,050	58,119	110%	42,107	16,012	
Debt Service Streets Bond	221,750	-	0%	65,875	(65,875)	
Debt Service Firehall Bond	44,000	12,000	27%	12,500	(500)	
Debt Service School Bond	319,307	967,625	303%	-	967,625	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	189,853	122,918	65%	123,451	(533)	
Port - Harbor - Ice Machine	18,200	644	4%	273	371	
Port - Harbor - Bathhouse	18,300	7,208	39%	10,021	(2,813)	
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	63,916	33,491	52%	28,478	-	
Transfer from Carlson Estate to Library	4,000	2,331	58%	-	-	
Transfer from Wastewater to Water	28,471	-	0%	-	-	
<b>Total</b>	<b>\$ 3,475,980</b>	<b>\$ 1,677,734</b>	<b>48%</b>	<b>\$ 705,556</b>	<b>\$ 964,833</b>	
<b>Total Revenues &amp; Transfers</b>	<b>\$ 16,730,341</b>	<b>\$ 10,699,270</b>	<b>64%</b>	<b>\$ 9,154,146</b>	<b>\$ 1,503,080</b>	

**City of Dillingham**  
**Unaudited Revenues and Expenditures As of January 31, 2024**

**Data Collected on:**  
**2/24/2024**

Section . Item 2.

	<u>Budget - FY24</u>	<u>01/31/24</u>	<u>Percent</u>	<u>01/31/23</u>	<u>INC/(DEC)</u>
		<u>YTD</u>		<u>YTD</u>	
<b>EXPENDITURES:</b>					
<b>General Fund Expenditures</b>					
City Council	\$ 100,600	\$ 65,610	65%	\$ 45,888	\$ 19,722
City Clerk	151,607	70,513	47%	70,495	18
Administration	837,368	164,630	20%	283,763	(119,134)
Finance	1,098,392	657,647	60%	485,026	172,621
Legal	65,000	53,004	82%	39,456	13,549
Insurance	328,100	186,389	57%	157,712	28,677
Planning	332,485	138,915	42%	97,622	41,293
Foreclosures	9,000	53	1%	3,997	(3,944)
IT	301,300	126,239	42%	156,042	(29,803)
Public Safety Administration	299,928	116,313	39%	80,953	35,360
Dispatch	632,935	334,915	53%	160,544	174,371
Patrol	1,593,836	579,628	36%	287,948	291,680
Corrections	826,289	384,523	47%	251,048	133,475
DMV	72,661	43,167	59%	17,291	25,875
Animal Control Officer	131,541	80,487	61%	38,979	41,508
Fire	518,639	256,996	50%	144,958	112,038
Fire Department Donation	15,000	525	4%	193	333
EOC	-	-		0	-
Public Works Administration	439,456	89,189	20%	69,700	19,489
Building and Grounds	408,592	207,388	51%	147,707	59,681
Shop	636,118	282,167	44%	270,965	11,202
Street	551,739	301,739	55%	117,185	184,553
Library	192,485	100,754	52%	99,826	928
Grandma's House	0	27,130		2,328	
City School	1,700,000	850,981	50%	975,000	(124,019)
Transfers to Other Funds	3,153,240	853,162	27%	543,334	309,828
<b>Total</b>	<b>\$ 14,396,311</b>	<b>\$ 5,972,066</b>	<b>41%</b>	<b>\$ 4,547,962</b>	<b>\$ 1,399,302</b>



City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2024

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	<u>Budget - FY24</u>	<u>01/31/24</u> YTD	<u>Percent</u>	<u>01/31/23</u> YTD	<u>INC/(DEC)</u>	
<b><u>Special Revenue Funds Expenditures</u></b>						
Water	260,183	126,621	49%	107,911	18,710	
Sewer	332,054	187,990	57%	112,613	75,377	
Landfill	1,313,109	455,739	35%	260,442	195,297	
Port - Dock	1,150,212	595,773	52%	774,302	(178,529)	
Port - Harbor	369,352	170,812	46%	203,620	(32,808)	
Asset Forfeiture Fund	2,000	-	0%	-	-	
E-911 Service	63,916	33,491	52%	28,478	5,013	
Senior Center (Non-Grant)	305,903	95,130	31%	208,870	(113,741)	
Senior Center (Grant)	102,661	67,377	66%	1,604	65,774	
Library (Grants)	54,170	23,498	43%	65,793	(42,295)	9,926.33 Invoiced-not colle
Mary Carlson Estate	6,255	3,726	60%	1,281	2,445	
Ambulance Reserve Fund	20,000	4,880	24%	1,600	3,280	
Debt Service SRF Loans	53,050	58,119	110%	42,107	16,012	
Debt Service School Bond	1,064,000	967,625	91%	947,875	19,750	
Debt Service Firehall Bond	44,000	12,000	27%	12,500	(500)	
Debt Service Streets Bond	231,750	63,375	27%	65,875	(2,500)	
Equipment Replacement	600,000	-	0%	159,076	(159,076)	
<b>Total</b>	<b>\$ 5,972,615</b>	<b>\$ 2,866,155</b>	<b>48%</b>	<b>\$ 2,993,947</b>	<b>\$ (127,792)</b>	
	<b>\$ 20,368,926</b>	<b>\$ 8,838,221</b>	<b>43%</b>	<b>\$ 7,541,909</b>	<b>\$ 1,271,509</b>	
<b>Net Increase (Decrease) to Fund Balances</b>	<b>\$ (3,638,585)</b>	<b>\$ 1,861,049</b>		<b>\$ 1,612,237</b>	<b>\$ 231,571</b>	

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	<u>Budget - FY24</u>	<u>01/31/24</u> YTD	<u>Percent</u>	<u>01/31/23</u> YTD	<u>INC/(DEC)</u>	
<b>Grant &amp; Bond Revenues</b>						
ANTHC-Lagoon	-	-		152,721	(152,721)	
SOA-Landfill Firebreak	-	-		-	-	
EPA Snagpoint Erosion Grant	1,000,000	-	0%	-	-	
COVID - CARES & ARPA & LGLR	1,900,000	2,057,509	108%	1,028,789	1,028,720	
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	-	-		360	(360)	
SOA-DOH Grants	210,250	-	0%	-	-	
Curyung-Ice Machine	-	(1,324)		407	(1,730)	
BBEDC Intern Program	112,201	48,602	43%	26,120	22,482	
BBEDC Training Reimb	-	41,902		15,939	25,962	
BBEDC Pass Thru	-	-		-	-	
BBNC Training Reimb	-	11,902		-	11,902	Invoiced - Not collected
Bond Investment Income	-	-		29,498	(29,498)	
<b>Total</b>	<b>\$ 4,110,576</b>	<b>\$ 2,158,591</b>	<b>53%</b>	<b>\$ 1,253,833</b>	<b>\$ 904,758</b>	
<b>Grant &amp; Bond Expenditures</b>						
ANTHC-Lagoon	-	-		146,538	(146,538)	
SOA-Landfill Firebreak	-	100,000		-	-	
EPA Snagpoint Erosion Grant	1,000,000	-	0%	-	-	
State Public Safety	-	-		-	-	
COVID - CARES & ARPA & LGLR	1,900,000	181,966	10%	235,733	(53,766)	
SRF Loan - Lagoon Aeration	670,000	54,187	8%	-	54,187	
SRF Loan - Waterfront	88,125	-	0%	-	-	
SRF Loan - Water	30,000	-	0%	-	-	
SRF Loan - Wastewater	100,000	-	0%	-	-	
Southern Region EMS	-	-		360	(360)	
SOA-DOH Grants	210,250	4,091	2%	-	4,091	
Curyung-Ice Machine	-	-		1,211	(1,211)	
BBEDC Intern Program	112,201	34,441	31%	26,120	8,321	
BBEDC Training Reimb	-	40,350		9,099	31,251	
BBEDC Pass Thru	-	-		-	-	
BBNC Training Reimb	-	10,350		-	10,350	
<b>Total</b>	<b>\$ 4,110,576</b>	<b>\$ 425,385</b>	<b>10%</b>	<b>\$ 501,903</b>	<b>\$ (176,519)</b>	
	<b>\$ -</b>	<b>\$ 1,733,207</b>		<b>\$ 751,930</b>	<b>\$ 728,239</b>	

City of Dillingham  
 Unaudited Revenues and Expenditures As of January 31, 2024

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	<u>Budget - FY24</u>	<u>01/31/24</u> YTD	<u>Percent</u>	<u>01/31/23</u> YTD	<u>INC/(DEC)</u>
<b>Capital Project Funds Revenues</b>					
Investment Income	-	-		-	-
Insurance Proceeds - Firehall	-	-		57,015	-
Insurance Proceeds - Landfill Shop Fire	-	-		214,490	(214,490)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 271,505</b>	<b>\$ (214,490)</b>

	<u>Budget - FY24</u>	<u>01/31/24</u> YTD	<u>Percent</u>	<u>01/31/23</u> YTD	<u>INC/(DEC)</u>
<b>Capital Project Funds Expenditures</b>					
Major Building Maintenance	400,000	12,417	3%	-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Sewer Lagoon Aeration	557,334	-	0%	-	-
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		-	-
Landfill New Cell	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Bingman-Harbor cleanup	-	-		-	-
<b>Total</b>	<b>\$ 957,334</b>	<b>\$ 12,417</b>	<b>1%</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>\$ (957,334)</b>	<b>\$ (12,417)</b>		<b>\$ 271,505</b>	<b>\$ (214,490)</b>

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 10,307,325	\$ 7,123,458
Special Fund Revenue	\$ 2,947,036	\$ 1,898,078
Transfers In	\$ 3,475,980	\$ 1,677,734
Grant and Bond Revenue	\$ 4,110,576	\$ 2,158,591
CIP Revenue	\$ -	\$ -
	<b>\$ 20,840,917</b>	<b>\$ 12,857,861</b>
General Fund Expenditures	\$ 14,396,311	\$ 5,972,066
Special Fund Expenditures	\$ 5,972,615	\$ 2,866,155
Grant and Bond Expenditures	\$ 4,110,576	\$ 425,385
CIP Expenditures	\$ 957,334	\$ 12,417
	<b>\$ 25,436,836</b>	<b>\$ 9,276,022</b>
<b>Net Increase (Decrease) to Fund Bal</b>	<b>\$ (4,595,919)</b>	<b>\$ 3,581,839</b>



## MEMORANDUM

**DATE:** February 28, 2024  
**TO:** City Manager  
**FROM:** Anita Fuller, Finance Director  
**SUBJECT:** Finance & Budget Staff Report

### STAFF REPORT

- Revenue and Expense review for December 2023 & January 2024
- Balance Sheet
- Three+One
- FY22 & FY23 Audit update
- Department staffing
- Property Tax
- Business License
- Collections
- Budget

#### Revenue and Expense Report – December 2023:

Information provided for percentages below 30% and above 70%. Current actuals recognize a net increase to fund balance by \$3,017,614.

- Remote sales tax is low in December but improves in January.
- Transient Lodging – FY24 revenue is exceeding expectations will ask for budget revision.
- Gaming sales tax remains low, possible budget revision.
- Business License renewal notices are sent out in November. Renewal applications arrive in December as expected.
- Real and personal property taxes are recorded as revenue at 101% for real and 102% for personal. Actual collections in December are at 80% of real property and 78% of personal property which is historically normal. Second half payment was due 12/01/2023.
- Final penalty assessed 12/02/2023. Exceeded expectation, budget revision required.
- Raw Fish Tax annual payment received 10% below expected amount to be adjusted with mid-year budget revision.
- PILT has come in well above expected at 114% to be adjusted with the mid-year budget revision.
- Jail contract signed 01/30/2024. No revenues received to date.
- Lease and Rental receives a large payment at end of FY.
- PERS Forfeiture fund has not been utilized at this time. Will require mid-year budget revision.
- Other Revenues is mainly impacted by investments are already at \$83,919 which is at 420% of original budget. Require a budget revision.

### *Special Revenues & Other Funds Revenue*

- Dock revenue invoices are completed for year, but meet expectations based on historical billing.
- Harbor revenue
- Asset Forfeiture fund revenue is based on interest. Fund balance is low and will require a budget revision as interest will continue to be reduced.
- Senior Center grant reporting is completed, payment for ARPA funds have been received in full. Budget revision will be required.
- Library grants increase in January.
- Carlson Estate investments have returned higher than expected.
- Equipment replacement and Ambulance rental revenue will require budget revisions
- Ambulance rental was not expected, budget revision required.

### *Transfers*

- Expenditures are still low at this point due to low expenses in most areas.
- SRF Loans have been invoiced to reflect full expenses required, budget revision required.
- School bond reimbursement from State is received in January and reduces transfer required.
- Dock expenses exceed revenue, no transfers to the Harbor currently.

### *General Fund Expenditures*

- Administration expenses are low due to new positions not implemented at this time.
- Legal Fees have increased, will require a budget revision.
- Foreclosure approved January council meeting. Expenditures will be seen in March.
- Fire Department Donation subclass has not been expensed at this point.
- Public Works Administration expenses are low due to staffing vacancies.
- Grandma's House is a new subdepartment and requires budget revisions.
- Transfers to other funds continue to be lower than expected.

### *Special Revenues & Other Funds Expenditures*

- Asset Forfeiture has no expenditures which is expected.
- Senior Center non-grant revenue is lower than expected and may require budget revision.
- Ambulance Reserve Fund is budgeted for volunteer stipends processed in December and paid in January.
- Debt services expenditures for loans are in December 2023 and February 2024 and now shows true value. School bond payment is as expected.
- Equipment replacement is in process and will be expensed after items are barged.

### *Grant and Bond Revenues/Expenditures*

- Training grants have been recognized.

### *Capital Project Revenues/Expenditures*

- Some projects have in the planning process.

## **Revenue and Expense Report – January 2024**

Information provided for percentages below 38% and above 78%. Current actuals recognize a net increase to fund balance by \$3,581,839.

- Transient Lodging – FY24 revenue is exceeding expectations will ask for budget revision.
- Gaming sales tax remains low, possible budget revision.
- Business License renewal notices are sent out in November. Renewal applications arrive in December as expected.
- Sales tax reviews have been very complete and are generating more sales tax penalties and interest.
- Real and personal property taxes are recorded as revenue at 101% for real and 102% for personal. Actual collections in December are at 92% of real property and 83% of personal property which is historically normal. Second half payment was due 12/01/2023.
- Final penalty assessed 12/02/2023. Exceeded expectation, budget revision required.
- Raw Fish Tax annual payment received 10% below expected amount to be adjusted with mid-year budget revision.
- PILT has come in well above expected at 114% to be adjusted with the mid-year budget revision.
- Jail contract signed 01/30/2024. No revenues received to date.
- Lease and Rental receives a large payment at end of FY.
- PERS Forfeiture fund has not been utilized at this time. Will require mid-year budget revision.
- Other Revenues is mainly impacted by investments are already at \$105,268 which is at 526% of original budget. Require a budget revision.

#### *Special Revenues & Other Funds Revenue*

- Landfill revenue is exceeding expectations.
- Dock revenue invoices are completed in December for 2023 summer, but meet expectations based on historical billing.
- Asset Forfeiture fund revenue is based on interest. Fund balance is low and will require a budget revision as interest will continue to be reduced.
- Senior Center grant reporting is completed, payment for ARPA funds have been received in full. Budget revision will be required.
- Carlson Estate investments have returned higher than expected.
- Equipment replacement and Ambulance rental revenue will require budget revisions
- Ambulance rental was not expected, budget revision required.

#### *Transfers*

- Expenditures are still low at this point due to low expenses in most areas.
- SRF Loans have been invoiced to reflect full expenses required, budget revision required.
- School bond reimbursement from State is received in January and reduces transfer required.
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#### *General Fund Expenditures*

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- Grandma's House is a new subdepartment and requires budget revisions.
- Transfers to other funds continue to be lower than expected.

### *Special Revenues & Other Funds Expenditures*

- Asset Forfeiture has no expenditures which is expected.
- Ambulance Reserve Fund is budgeted for volunteer stipends processed in December and paid in January.
- Debt services expenditures for loans are in December 2023 and February 2024 and now shows true value. School bond payment is as expected.
- Equipment replacement is in process and will be expensed after items are barged.

### *Grant and Bond Revenues/Expenditures*

- Training grants have been recognized.

### *Capital Project Revenues/Expenditures*

- Some projects are still in the planning process.

### **Balance Sheet:**

Of the \$11,450,554 cash balance, there is a timeline for \$1,925,388, LGLR funds to be spent by the end of 2024 for designated projects. Investments are yielding a nice return. Due To From accounts are further detailed in this report from the last report presented. Decrease in receivables is due to the collection of property taxes.

### **Three+One:**

Implementation has begun and view only access is being obtained.

### **Audit Update:**

FY22 Audit – Report has been presented to Finance for opinions and responses have been made. Presentation to council is scheduled for March 14, 2023, council meeting.

FY23 Audit – Auditors arrived for 01/08/2024 to conduct testwork and compliance which is completed as of date of report. Auditors arrived on 01/29/2024 for the rest of the work. There are a few outstanding items currently. FY23 audit completion is pending FY22 completion.

FY24 Audit – Scheduled for September 30, 2024, and second week in November 2024, pending council approval of contract.

### **Department staffing:**

Account Tech III – Payroll/Payables position resignation received, and internal hire has been made. Training will begin 02/26/2024.

Account Tech III – Taxes position has been filled with an internal hire and training will begin 02/26/2024.

Account Tech II – Receivables position is advertised.

Account Tech I – Cashier resignation has been received and position is advertised.

### **Property Tax**

Review of personal property tax has started with F&B Committee 09/25/2023 and is ongoing.

Personal property tax has been sent to Code Committee for review 09/28/2023 and is ongoing.

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**Business License**

302 licenses have been processed as of January 31, 2024

**Collections**

Ongoing.

**Grants**

NTS grant report completed in February.

**Budget**

FY24 Budget revision review is part of current meeting.

**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.

**Other News:**

None at this time.

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City of Dillingham  
 Unaudited Revenues and Expenditures As of December 31, 2023

Data Collected on:  
 2/24/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</u> YTD	<u>INC/(DEC)</u>	Uncollected	% Adj
<b>General Fund Revenues</b>							
General Sales Tax	\$ 3,300,000	\$ 1,397,337	42%	\$ 1,459,520	\$ (62,183)	(4,354.67)	42%
General Sales Tax - Remote	425,000	121,282	29%	114,920			
Alcohol Sales Tax	280,000	128,222	46%	162,693	(34,472)		46%
Transient Lodging Sales Tax	120,000	95,875	80%	76,012	19,862	-	80%
Gaming Sales Tax	65,000	16,760	26%	27,435	(10,675)		26%
Tobacco Excise Tax	350,000	151,307	43%	168,529	(17,223)		43%
Marijuana Excise Tax	90,000	46,515	52%	63,775	-		52%
Business License	17,000	11,875	70%	11,875	-		
Penalty & Interest - Sales Tax	15,000	9,483	63%	6,200	3,283	(784.60)	58%
<b>Total Sales Tax</b>	<b>4,662,000</b>	<b>1,978,655</b>	<b>42%</b>	<b>2,090,959</b>	<b>(101,406)</b>		<b>42%</b>
Real Property Tax	2,460,000	2,474,896	101%	2,376,551	98,346	(501,376.90)	80%
Personal Property Tax	555,000	566,856	102%	452,655	114,201	(131,436.94)	78%
Penalty & Interest - Property Tax	70,000	119,471	171%	75,852	43,619		171%
<b>Total Property Taxes</b>	<b>3,085,000</b>	<b>3,161,223</b>	<b>102%</b>	<b>2,905,058</b>	<b>256,165</b>		<b>82%</b>
Telephone Gross Receipts State Tax	70,000	-	0%	-	-		0%
Shared Fisheries	670,000	600,639	90%	696,572	(95,933)		90%
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	11,105	44%	9,094	2,011		
Ambulance Fees	65,000	27,235	42%	30,571	(3,336)		42%
Lease & Rental Income	35,000	5,460	16%	5,410	50		16%
Admin Overhead	162,905	96,521	59%	77,365	19,156		59%
PERS on Behalf	94,318	44,077	47%	43,367	710		47%
PERS Forfeiture Fund	5,000	-	0%	704	(704)		0%
Other Revenues	147,750	183,337	124%	96,823	86,514	-	124%
<b>Total</b>	<b>2,560,325</b>	<b>1,491,350</b>	<b>58%</b>	<b>1,440,801</b>	<b>50,549</b>		<b>58%</b>
<b>Total</b>	<b>\$ 10,307,325</b>	<b>\$ 6,631,228</b>	<b>64%</b>	<b>\$ 6,436,817</b>	<b>\$ 205,309</b>		<b>58%</b>
<b>Special Revenue &amp; Other Funds Revenue</b>							
Water	231,712	113,701	49%	122,240	(8,539)	(10,353.96)	45%
Sewer	464,012	207,240	45%	226,200	(18,959)	(13,977.85)	42%
Landfill	298,259	195,281	65%	175,829	19,451	(7,540.00)	63%
Port - Dock	808,576	725,863	90%	771,059	(45,197)	(137,673.54)	73%
Port - Harbor	142,999	41,395	29%	36,254	5,141	(9,208.00)	23%
Asset Forfeiture Fund	2,000	250	12%	75	174		0%
E-911 Service	65,000	34,083	52%	33,486	597		52%

	<u>Budget - FY24</u>	<u>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</u> YTD	<u>INC/(DEC)</u>	
Senior Center (Non-Grant)	45,615	14,000	31%	21,123	(7,123)	31%
Senior Center (Grant)	76,000	116,807	154%	26,999	89,808	154%
Library (Grants)	54,170	13,955	26%	59,047	(45,092)	26%
Debt Service	754,693	301,821	40%	-	301,821	40%
Mary Carlson Estate	4,000	10,561	264%	2,026	8,535	264%
Ambulance Rental	-	10,800		-	10,800	
<b>Total</b>	<b>\$ 2,947,036</b>	<b>\$ 1,785,754</b>	<b>61%</b>	<b>\$ 1,474,339</b>	<b>\$ 311,415</b>	<b>55%</b>
<b>Transfers</b>						
<i>From General Fund to Other Funds</i>						
Landfill	1,014,850	214,802	21%	45,952	168,850	
Senior Center	286,949	59,282	21%	163,159	(103,877)	
Ambulance Reserve	56,000	24,511	44%	3,057	21,454	
Equipment Replacement	600,000	118,637	20%	159,076	(40,439)	
Capital Projects	557,334	-	0%	-	-	
Debt Service SRF Loans	53,050	38,550	73%	42,107	(3,557)	
Debt Service Streets Bond	221,750	-	0%	65,875	(65,875)	
Debt Service Firehall Bond	44,000	12,000	27%	12,500	(500)	
Debt Service School Bond	319,307	967,625	303%	-	967,625	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	189,853	106,262	56%	135,983	(29,722)	
Port - Harbor - Ice Machine	18,200	537	3%	273	264	
Port - Harbor - Bathhouse	18,300	7,107	39%	10,021	(2,914)	
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	63,916	28,696	45%	23,639	-	
Transfer from Carlson Estate to Library	4,000	1,998	50%	-	-	
Transfer from Wastewater to Water	28,471	-	0%	-	-	
<b>Total</b>	<b>\$ 3,475,980</b>	<b>\$ 1,580,006</b>	<b>45%</b>	<b>\$ 661,642</b>	<b>\$ 911,309</b>	
<b>Total Revenues &amp; Transfers</b>	<b>\$ 16,730,341</b>	<b>\$ 9,996,989</b>	<b>60%</b>	<b>\$ 8,572,799</b>	<b>\$ 1,428,033</b>	

**City of Dillingham**  
**Unaudited Revenues and Expenditures As of December 31, 2023**

**Data Collected on:**  
**2/24/2024**

Section . Item 2.

	<u>Budget - FY24</u>	<u>12/31/23</u>	<u>Percent</u>	<u>12/31/22</u>	<u>INC/(DEC)</u>
		<u>YTD</u>		<u>YTD</u>	
<b>EXPENDITURES:</b>					
<b>General Fund Expenditures</b>					
City Council	\$ 100,600	\$ 51,809	51%	\$ 45,563	\$ 6,246
City Clerk	151,607	57,367	38%	70,406	(13,039)
Administration	837,368	146,458	17%	231,122	(84,663)
Finance	1,098,392	540,648	49%	431,035	109,612
Legal	65,000	53,004	82%	36,372	16,633
Insurance	328,100	158,697	48%	135,452	23,246
Planning	332,485	112,834	34%	85,549	27,285
Foreclosures	9,000	53	1%	3,970	(3,917)
IT	301,300	110,741	37%	141,502	(30,761)
Public Safety Administration	299,928	98,406	33%	63,892	34,514
Dispatch	632,935	286,966	45%	112,204	174,762
Patrol	1,593,836	471,268	30%	219,391	251,877
Corrections	826,289	307,848	37%	192,667	115,181
DMV	72,661	35,168	48%	14,191	20,977
Animal Control Officer	131,541	66,753	51%	28,917	37,836
Fire	518,639	255,411	49%	115,826	139,585
Fire Department Donation	15,000	525	4%	193	333
EOC	-	-		0	-
Public Works Administration	439,456	71,961	16%	60,532	11,429
Building and Grounds	408,592	171,624	42%	105,308	66,316
Shop	636,118	237,500	37%	228,031	9,468
Street	551,739	255,999	46%	93,890	162,110
Library	192,485	86,768	45%	86,272	496
Grandma's House	0	19,001		0	
City School	1,700,000	850,770	50%	650,000	200,770
Transfers to Other Funds	3,153,240	1,447,927	46%	491,726	956,201
<b>Total</b>	<b>\$ 14,396,311</b>	<b>\$ 5,895,506</b>	<b>41%</b>	<b>\$ 3,644,010</b>	<b>\$ 2,232,495</b>

City of Dillingham  
 Unaudited Revenues and Expenditures As of December 31, 2023

Data Collected on:  
 2/24/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</u> YTD	<u>INC/(DEC)</u>
<b><u>Special Revenue Funds Expenditures</u></b>					
Water	260,183	105,440	41%	92,734	12,706
Sewer	332,054	165,839	50%	100,265	65,574
Landfill	1,313,109	410,082	31%	221,485	188,597
Port - Dock	1,150,212	652,294	57%	750,464	(98,170)
Port - Harbor	369,352	155,300	42%	183,678	(28,378)
Asset Forfeiture Fund	2,000	-	0%	-	-
E-911 Service	63,916	28,696	45%	23,639	5,057
Senior Center (Non-Grant)	305,903	73,282	24%	179,967	(106,685)
Senior Center (Grant)	102,661	62,813	61%	1,604	61,209
Library (Grants)	54,170	18,156	34%	59,338	(41,181)
Mary Carlson Estate	6,255	3,181	51%	1,009	2,171
Ambulance Reserve Fund	20,000	1,480	7%	1,600	(120)
Debt Service SRF Loans	53,050	38,550	73%	42,107	(3,557)
Debt Service School Bond	1,064,000	967,625	91%	947,875	19,750
Debt Service Firehall Bond	44,000	12,000	27%	12,500	(500)
Debt Service Streets Bond	231,750	63,375	27%	65,875	(2,500)
Equipment Replacement	600,000	-	0%	159,076	(159,076)
<b>Total</b>	<b>\$ 5,972,615</b>	<b>\$ 2,758,114</b>	<b>46%</b>	<b>\$ 2,843,216</b>	<b>\$ (85,102)</b>
	<b>\$ 20,368,926</b>	<b>\$ 8,653,620</b>	<b>42%</b>	<b>\$ 6,487,225</b>	<b>\$ 2,147,393</b>
<b>Net Increase (Decrease) to Fund Balances</b>	<b>\$ (3,638,585)</b>	<b>\$ 1,343,369</b>		<b>\$ 2,085,573</b>	<b>\$ (719,360)</b>

City of Dillingham  
 Unaudited Revenues and Expenditures As of December 31, 2023

Data Collected on:  
 2/24/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</u> YTD	<u>INC/(DEC)</u>	
<b>Grant &amp; Bond Revenues</b>						
ANTHC-Lagoon	-	-		152,721	(152,721)	
SOA-Landfill Firebreak	-	-		-	-	
EPA Snagpoint Erosion Grant	1,000,000	-	0%	-	-	
COVID - CARES & ARPA & LGLR	1,900,000	2,057,509	108%	1,028,789	1,028,720	
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	-	-		360	(360)	
SOA-DOH Grants	210,250	-	0%	-	-	
Curyung-Ice Machine	-	(1,324)		407	(1,730)	
BBEDC Intern Program	112,201	23,897	21%	26,120	(2,222)	
BBEDC Training Reimb	-	30,000		-	30,000	Invoiced - Not collected
BBEDC Pass Thru	-	-		-	-	
BBNC Training Reimb	-	-		-	-	
Bond Investment Income	-	-		22,675	(22,675)	
<b>Total</b>	<b>\$ 4,110,576</b>	<b>\$ 2,110,083</b>	<b>51%</b>	<b>\$ 1,215,747</b>	<b>\$ 894,336</b>	
<b>Grant &amp; Bond Expenditures</b>						
ANTHC-Lagoon	-	-		146,538	(146,538)	
SOA-Landfill Firebreak	-	100,000		-	-	
EPA Snagpoint Erosion Grant	1,000,000	-	0%	-	-	
State Public Safety	-	-		-	-	
COVID - CARES & ARPA & LGLR	1,900,000	180,310	9%	235,733	(55,422)	
SRF Loan - Lagoon Aeration	670,000	54,187	8%	-	54,187	
SRF Loan - Waterfront	88,125	-	0%	-	-	
SRF Loan - Water	30,000	-	0%	-	-	
SRF Loan - Wastewater	100,000	-	0%	-	-	
Southern Region EMS	-	-		360	(360)	
SOA-DOH Grants	210,250	3,782	2%	-	3,782	
Curyung-Ice Machine	-	-		1,011	(1,011)	
BBEDC Intern Program	112,201	34,441	31%	26,120	8,321	
BBEDC Training Reimb	-	40,350		9,099	31,251	
BBEDC Pass Thru	-	-		-	-	
BBNC Training Reimb	-	10,350		-	10,350	
<b>Total</b>	<b>\$ 4,110,576</b>	<b>\$ 423,420</b>	<b>10%</b>	<b>\$ 501,703</b>	<b>\$ (178,283)</b>	
	<b>\$ -</b>	<b>\$ 1,686,663</b>		<b>\$ 714,044</b>	<b>\$ 716,053</b>	

City of Dillingham  
 Unaudited Revenues and Expenditures As of December 31, 2023

Data Collected on:  
 2/24/2024

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	<u>Budget - FY24</u>	<u>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</u> YTD	<u>INC/(DEC)</u>
<b>Capital Project Funds Revenues</b>					
Investment Income	-	-		-	-
Insurance Proceeds - Firehall	-	-		57,015	-
Insurance Proceeds - Landfill Shop Fire	-	-		214,490	(214,490)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 271,505</b>	<b>\$ (214,490)</b>

	<u>Budget - FY24</u>	<u>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</u> YTD	<u>INC/(DEC)</u>
<b>Capital Project Funds Expenditures</b>					
Major Building Maintenance	400,000	12,417	3%	-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Sewer Lagoon Aeration	557,334	-	0%	-	-
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		-	-
Landfill New Cell	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Bingman-Harbor cleanup	-	-		-	-
<b>Total</b>	<b>\$ 957,334</b>	<b>\$ 12,417</b>	<b>1%</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>\$ (957,334)</b>	<b>\$ (12,417)</b>		<b>\$ 271,505</b>	<b>\$ (214,490)</b>

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 10,307,325	\$ 6,631,228
Special Fund Revenue	\$ 2,947,036	\$ 1,785,754
Transfers In	\$ 3,475,980	\$ 1,580,006
Grant and Bond Revenue	\$ 4,110,576	\$ 2,110,083
CIP Revenue	\$ -	\$ -
	<b>\$ 20,840,917</b>	<b>\$ 12,107,072</b>
General Fund Expenditures	\$ 14,396,311	\$ 5,895,506
Special Fund Expenditures	\$ 5,972,615	\$ 2,758,114
Grant and Bond Expenditures	\$ 4,110,576	\$ 423,420
CIP Expenditures	\$ 957,334	\$ 12,417
	<b>\$ 25,436,836</b>	<b>\$ 9,089,457</b>
<b>Net Increase (Decrease) to Fund Bal</b>	<b>\$ (4,595,919)</b>	<b>\$ 3,017,614</b>

Liabilities and Fund Balances

## Liabilities:

Accounts payable	164,044	-	-	100,241	264,285
Accrued payroll and payroll liabilities	81,438	-	-	-	81,438
Unearned Revenue	-	1,925,388	-	91,874	2,017,262
Delinquent Property Tax and User Fees	373,230	-	-	120,942	494,172

## Due to other funds:

Water and Sewer	1,193,670	-	-	-	1,193,670
Landfill	-	-	-	7,983	7,983
Dock	1,321,172	-	-	-	1,321,172
Harbor	-	-	-	336,544	336,544
Senior Center	213,874	-	-	-	213,874
E-911	335,045	-	-	-	335,045
Federal & State Grants	-	-	-	152,858	152,858
Local Government Lost Revenue	1,925,388	-	-	-	1,925,388
Mary Carlson Estate	-	-	-	36,927	36,927
Ambulance Reserve Capital Project	394,008	-	-	-	394,008
Equipment Replacement Capital Project	61,652	-	-	-	61,652
School Bond Capital Project	-	-	-	1,626	1,626
Capital Project Streets Bond	-	-	-	-	-
Fire Hall Bond	-	-	-	48,057	48,057
Capital Project Planning	-	-	1,243,569	-	1,243,569
???	172,044	-	-	-	172,044
Debt Service	248,151	-	-	-	248,151
Total Due to other funds	<u>5,865,004</u>	<u>-</u>	<u>1,243,569</u>	<u>583,995</u>	<u>7,692,568</u>

Total liabilities	6,483,716	1,925,388	1,243,569	897,052	10,055,553
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## Fund Balances:

Nonspendable	73,622	-	-	-	73,622
Restricted	-	-	-	-	-
Committed	-	-	929,465	-	929,465
Assigned	-	-	-	3,747,126	3,747,126
Unassigned	11,376,932	-	-	-	11,376,932
Total fund balances	<u>11,450,554</u>	<u>-</u>	<u>929,465</u>	<u>3,747,126</u>	<u>16,127,145</u>

Total liabilities and fund balances	<u>17,934,270</u>	<u>1,925,388</u>	<u>2,173,034</u>	<u>4,644,178</u>	<u>26,676,870</u>
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# CITIZEN'S COMMENTS



# ADJOURNMENT