



FINANCE AND BUDGET COMMITTEE

Monday, February 05, 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/82340553032?pwd=YnJvaEEzVjMyWjBGNXRhUmhLcTVVQT09>

Meeting ID 823 4055 3032

passcode: 203182

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

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

1. Meeting Minutes December 27,2023 (Not Available)

APPROVAL OF AGENDA

STAFF REPORTS

2. Finance & Budget Staff Report

NEW BUSINESS

3. FY24 Budget Amendment 1

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

STAFF REPORTS



MEMORANDUM

DATE: February 02, 2024
TO: City Manager
FROM: Anita Fuller, Finance Director
SUBJECT: Finance & Budget Staff Report

STAFF REPORT

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

Revenue and Expense Report – October 2023:

Information provided for percentages below 13% and above 53%. Current actuals recognize a net increase to fund balance by \$4,341,024.

- Transient Lodging – Pending FY23 audit adjustment. FY24 revenue is in normal range.
- Business License renewal notices are sent out in November. Renewal applications are arriving in December.
- Real and personal property taxes are recorded as revenue at 101% for real and 102% for personal. Actual collections in October is at 50% of real property and 65% of personal property which is historically normal. First half payments due 11/01/2023.
- Shared Fisheries 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.
- Ambulance fees will recover in November 2023.
- Lease and Rental receives a large payment at end of FY.
- PERS Forfeiture fund has not been utilized at this time.
- Other Revenues is mainly impacted by investments are already at \$50,305 which is at 252% of original budget.

Special Revenues & Other Funds 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 received November.
- Debt Services revenue is as expected based on when payments are made.
- 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 each area.
- 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.
- Foreclosure approved January council meeting. Expenditures will be seen in February.
- 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 will increase in November.

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. School bond payment is in November.
- Equipment replacement is in process and will be expensed after items are barged.

Grant and Bond Revenues/Expenditures

- All pending projects.

Capital Project Revenues/Expenditures

- Some projects have begun and will possibly be expensed in 2nd quarter.

Revenue and Expense Report – November 2023

Information provided for percentages below 22% and above 62%. Current actuals recognize a net increase to fund balance by \$3,365,877.

- Remote Sales tax is delayed by 2 months before revenue is entered.
- Transient Lodging – Pending FY23 audit adjustment. FY24 revenue is in normal range.
- Business License renewal notices are sent out in November. Renewal applications are arriving in December.
- Real and personal property taxes are recorded as revenue at 101% for real and 102% for personal. Actual collections in October is at 65% of real property and 69% of personal property which is historically normal. Second half payments due 12/01/2023. Mail delays experienced.
- Property tax penalty & Interest first half assessed 11/2/2023.

- Shared Fisheries 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.
- Lease and Rental receives a large payment at end of FY.
- PERS Forfeiture fund has not been utilized at this time.
- Other Revenues is mainly impacted by investments are already at \$63,500 which is at 317% of original budget. Equipment Sales from Mayor's sale at \$24,985 which is at 250% of budget.

Special Revenues & Other Funds Revenue

- Dock Invoices are caught up for the year at 90% of budget which is the bulk for the FY.
- 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, full payment received, budget revision required.
- Debt Services revenue is as expected based on when payments are made.
- Carlson Estate investments have returned higher than expected.
- Ambulance rental was not expected, budget revision required.

Transfers

- Expenditures are still low at this point for landfill, senior center, equipment replacement, capital projects and loans.
- Debt Services School Bond transfer is high pending state reimbursement.
- Harbor transfer to Ice Machine low due to machine inoperable.

General Fund Expenditures

- Administration expenses are low due to new positions not implemented at this time.
- Foreclosure approved January council meeting. Expenditures will be seen in February.
- 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 will increase in November.

Special Revenues & Other Funds Expenditures

- Asset Forfeiture has no expenditures which is expected.
- Senior Center (non-grant) is low due to wages and benefits are reduced.
- 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. School bond payment is as expected.
- Equipment replacement is in process and will be expensed after items are barged.

Grant and Bond Revenues/Expenditures

- All projects are pending.

Capital Project Revenues/Expenditures

Some projects have begun and will possibly be expensed in 2nd quarter.

Balance Sheet:

Will be presented with January 2024 reporting

Three+One:

Implementation has been discussed. Will proceed with FY23 audit work completed.

Audit Update:

FY22 Audit – Auditors arrived 11/27/2023 for final work. All pending items have been responded to. Auditors did have some questions in January, which as of this report have been answered. Auditors are in their first draft as of date of report. Report is in first draft.

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 two outstanding items at this time. FY23 audit completion is pending FY22 completion.

Department staffing:

Account Tech II – Position filled 01/08/2024.

Property Tax

Penalties assessed on remaining taxes not penalized in November.

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.

Business License

271 licenses have been processed as of this report.

Collections

Ongoing.

Grants

Eleven grant reports completed in January.

Budget

FY24 Budget revision review will be presented at 02/05/2024 and 02/12/2024 F&B Meetings.

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.

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

Data Collected on:
 1/20/2024

Section . Item 2.

	10/31/23			10/31/22			Uncollected	% Adj
	Budget - FY24	YTD	Percent	YTD	INC/(DEC)			
General Fund Revenues								
General Sales Tax	\$ 3,300,000	\$ 873,561	26%	\$ 980,189	\$ (106,628)	(1,483.18)	26%	
General Sales Tax - Remote	425,000	87,119	20%	38,986				
Alcohol Sales Tax	280,000	108,763	39%	119,021	(10,257)		39%	
Transient Lodging Sales Tax	120,000	65,288	54%	68,862	(3,574)	-	54%	
Gaming Sales Tax	65,000	12,530	19%	18,585	(6,056)		19%	
Tobacco Excise Tax	350,000	107,754	31%	130,203	(22,449)		31%	
Marijuana Excise Tax	90,000	31,023	34%	46,103	-		34%	
Business License	17,000	700	4%	1,425	-			
Penalty & Interest - Sales Tax	15,000	5,395	36%	4,143	1,252	-	36%	
Total Sales Tax	4,662,000	1,292,133	28%	1,407,518	(147,713)		28%	
Real Property Tax	2,460,000	2,474,896	101%	2,375,168	99,729	(1,254,520.84)	50%	
Personal Property Tax	555,000	567,181	102%	452,655	114,526	(206,240.00)	65%	
Penalty & Interest - Property Tax	70,000	30,149	43%	27,567	2,583		43%	
Total Property Taxes	3,085,000	3,072,227	100%	2,855,390	216,837		52%	
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	5,136	21%	4,920	216			
Ambulance Fees	65,000	5,347	8%	23,988	(18,641)		8%	
Lease & Rental Income	35,000	3,640	10%	3,600	40		10%	
Admin Overhead	162,905	64,689	40%	64,760	(71)		40%	
PERS on Behalf	94,318	24,068	26%	31,224	(7,155)		26%	
PERS Forfeiture Fund	5,000	-	0%	704	(704)		0%	
Other Revenues	147,750	103,457	70%	57,557	45,901	-	70%	
Total	2,560,325	1,329,954	52%	1,364,220	(34,266)		52%	
Total	\$ 10,307,325	\$ 5,694,314	55%	\$ 5,627,127	\$ 34,858		41%	
Special Revenue & Other Funds Revenue								
Water	231,712	76,747	33%	82,719	(5,971)	(3,342.34)	32%	
Sewer	464,012	137,323	30%	153,661	(16,337)	(9,355.02)	28%	
Landfill	298,259	146,171	49%	143,594	2,577	(2,933.00)	48%	
Port - Dock	808,576	207,697	26%	539,991	(332,295)	(1,118.45)	26%	
Port - Harbor	142,999	39,528	28%	34,611	4,917	(8,774.00)	22%	
Asset Forfeiture Fund	2,000	193	10%	29	164		0%	
E-911 Service	65,000	22,905	35%	22,326	578		35%	

	<u>Budget - FY24</u>	<u>10/31/23</u> YTD	<u>Percent</u>	<u>10/31/22</u> YTD	<u>INC/(DEC)</u>	
Senior Center (Non-Grant)	45,615	9,477	21%	6,670	2,808	21%
Senior Center (Grant)	76,000	(332)	0%	26,999	(27,330)	0%
Library (Grants)	54,170	7,000	13%	42,939	(35,939)	13%
Debt Service	754,693	36,517	5%	-	36,517	5%
Mary Carlson Estate	4,000	6,987	175%	(588)	7,575	175%
Ambulance Rental	-	7,200		-	7,200	
Total	\$ 2,947,036	\$ 697,414	24%	\$ 1,052,951	\$ (355,536)	23%
Transfers						
<i>From General Fund to Other Funds</i>						
Landfill	1,014,850	168,358	17%	-	168,358	
Senior Center	286,949	41,324	14%	85,559	(44,235)	
Ambulance Reserve	56,000	4,813	9%	2,206	2,606	
Equipment Replacement	600,000	118,637	20%	-	118,637	
Capital Projects	557,334	-	0%	-	-	
Debt Service SRF Loans	53,050	-	0%	-	-	
Debt Service Streets Bond	221,750	26,858	12%	-	26,858	
Debt Service Firehall Bond	44,000	12,000	27%	-	12,000	
Debt Service School Bond	319,307	-	0%	-	-	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	189,853	-	0%	17,388	(17,388)	
Port - Harbor - Ice Machine	18,200	-	0%	-	-	
Port - Harbor - Bathhouse	18,300	-	0%	-	-	
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	63,916	19,197	30%	10,275	-	
Transfer from Carlson Estate to Library	4,000	1,332	33%	-	-	
Transfer from Wastewater to Water	28,471	1,808	6%	-	-	
Total	\$ 3,475,980	\$ 394,327	11%	\$ 115,428	\$ 266,836	
Total Revenues & Transfers	\$ 16,730,341	\$ 6,786,055	41%	\$ 6,795,506	\$ (53,842)	

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

Data Collected on:
1/20/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>10/31/23</u> YTD	<u>Percent</u>	<u>10/31/22</u> YTD	<u>INC/(DEC)</u>
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 100,600	\$ 26,091	26%	\$ 45,536	\$ (19,445)
City Clerk	151,607	32,485	21%	54,935	(22,450)
Administration	837,368	100,474	12%	151,208	(50,734)
Finance	1,098,392	350,005	32%	289,553	60,452
Legal	65,000	34,606	53%	30,393	4,213
Insurance	328,100	111,901	34%	90,930	20,970
Planning	332,485	70,483	21%	57,683	12,800
Foreclosures	9,000	53	1%	3,123	(3,070)
IT	301,300	63,949	21%	96,236	(32,287)
Public Safety Administration	299,928	64,028	21%	73,510	(9,482)
Dispatch	632,935	191,971	30%	158,073	33,898
Patrol	1,593,836	300,155	19%	296,935	3,220
Corrections	826,289	317,450	38%	115,032	202,418
DMV	72,661	25,682	35%	20,905	4,777
Animal Control Officer	131,541	46,163	35%	40,973	5,190
Fire	518,639	168,758	33%	143,255	25,503
Fire Department Donation	15,000	69	0%	193	(124)
EOC	-	-		0	-
Public Works Administration	439,456	38,439	9%	40,631	(2,192)
Building and Grounds	408,592	102,748	25%	51,039	51,709
Shop	636,118	99,867	16%	144,926	(45,059)
Street	551,739	172,856	31%	63,209	109,647
Library	192,485	57,481	30%	62,690	(5,209)
Grandma's House	0	11,263		0	
City School	1,700,000	425,695	25%	650,000	(224,305)
Transfers to Other Funds	3,153,240	381,419	12%	87,766	293,653
Total	\$ 14,396,311	\$ 3,194,087	22%	\$ 2,768,732	\$ 414,092

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

Data Collected on:
 1/20/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>10/31/23</u> YTD	<u>Percent</u>	<u>10/31/22</u> YTD	<u>INC/(DEC)</u>
<u>Special Revenue Funds Expenditures</u>					
Water	260,183	78,556	30%	62,132	16,424
Sewer	332,054	133,131	40%	70,009	63,122
Landfill	1,313,109	314,530	24%	125,363	189,166
Port - Dock	1,150,212	383,403	33%	518,625	(135,221)
Port - Harbor	369,352	120,911	33%	166,202	(45,291)
Asset Forfeiture Fund	2,000	-	0%	-	-
E-911 Service	63,916	19,197	30%	10,275	8,922
Senior Center (Non-Grant)	332,564	50,911	15%	126,446	(75,535)
Senior Center (Grant)	76,000	37,763	50%	1,604	36,159
Library (Grants)	54,170	12,137	22%	41,541	(29,404)
Mary Carlson Estate	6,255	2,090	33%	601	1,489
Ambulance Reserve Fund	20,000	1,480	7%	800	680
Debt Service SRF Loans	53,050	-	0%	-	-
Debt Service School Bond	1,064,000	-	0%	947,875	(947,875)
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)
Total	\$ 5,972,615	\$ 1,229,483	21%	\$ 2,308,924	\$ (1,079,441)
	\$ 20,368,926	\$ 4,423,570	22%	\$ 5,077,656	\$ (665,349)
Net Increase (Decrease) to Fund Balances	\$ (3,638,585)	\$ 2,362,484		\$ 1,717,850	\$ 611,507

	<u>Budget - FY24</u>	<u>10/31/23</u> <u>YTD</u>	<u>Percent</u>	<u>10/31/22</u> <u>YTD</u>	<u>INC/(DEC)</u>
Grant & Bond Revenues					
ANTHC-Lagoon	-	-		152,721	(152,721)
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)		(190)	(1,134)
BBEDC Intern Program	112,201	-	0%	17,058	(17,058)
BBEDC Training Reimb	-	-		-	-
BBEDC Pass Thru	-	-		-	-
BBNC Training Reimb	-	-		-	-
Bond Investment Income	-	-		11,687	(11,687)
Total	\$ 4,110,576	\$ 2,056,186	50%	\$ 1,195,102	\$ 861,084
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	10,998	1%	235,733	(224,735)
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	-	107		604	(497)
BBEDC Intern Program	112,201	36,412	32%	26,120	10,293
BBEDC Training Reimb	-	10,350		9,099	1,251
BBEDC Pass Thru	-	-		-	-
BBNC Training Reimb	-	10,350		-	10,350
Total	\$ 4,110,576	\$ 68,217	2%	\$ 501,296	\$ (433,079)
	\$ -	\$ 1,987,969		\$ 693,806	\$ 428,005

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

Data Collected on:
 1/20/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>10/31/23</u> YTD	<u>Percent</u>	<u>10/31/22</u> YTD	<u>INC/(DEC)</u>
Capital Project Funds Revenues					
Investment Income	-	-		-	-
Insurance Proceeds - Firehall	-	-		57,015	-
Insurance Proceeds - Landfill Shop Fire	-	-		214,490	(214,490)
Total	\$ -	\$ -		\$ 271,505	\$ (214,490)

	<u>Budget - FY24</u>	<u>10/31/23</u> YTD	<u>Percent</u>	<u>10/31/22</u> YTD	<u>INC/(DEC)</u>
Capital Project Funds Expenditures					
Major Building Maintenance	400,000	9,429	2%	-	-
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	-	-		-	-
Total	\$ 957,334	\$ 9,429	1%	\$ -	\$ -
	\$ (957,334)	\$ (9,429)		\$ 271,505	\$ (214,490)

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 10,307,325	\$ 5,694,314
Special Fund Revenue	\$ 2,947,036	\$ 697,414
Transfers In	\$ 3,475,980	\$ 394,327
Grant and Bond Revenue	\$ 4,110,576	\$ 2,056,186
CIP Revenue	\$ -	\$ -
	\$ 20,840,917	\$ 8,842,240
General Fund Expenditures	\$ 14,396,311	\$ 3,194,087
Special Fund Expenditures	\$ 5,972,615	\$ 1,229,483
Grant and Bond Expenditures	\$ 4,110,576	\$ 68,217
CIP Expenditures	\$ 957,334	\$ 9,429
	\$ 25,436,836	\$ 4,501,216
Net Increase (Decrease) to Fund Bal	\$ (4,595,919)	\$ 4,341,024

City of Dillingham
 Unaudited Revenues and Expenditures As of November 30, 2023

Data Collected on:
 1/20/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>11/30/23</u> YTD	<u>Percent</u>	<u>11/30/22</u> YTD	<u>INC/(DEC)</u>	Uncollected	% Adj
General Fund Revenues							
General Sales Tax	\$ 3,300,000	\$ 1,121,689	34%	\$ 1,193,047	\$ (71,358)	(5,342.65)	34%
General Sales Tax - Remote	425,000	87,119	20%	74,255			
Alcohol Sales Tax	280,000	108,763	39%	141,389	(32,625)		39%
Transient Lodging Sales Tax	120,000	82,856	69%	70,910	11,946	-	69%
Gaming Sales Tax	65,000	15,056	23%	23,954	(8,899)		23%
Tobacco Excise Tax	350,000	129,762	37%	144,208	(14,446)		37%
Marijuana Excise Tax	90,000	40,223	45%	48,571	-		45%
Business License	17,000	2,450	14%	4,725	-		
Penalty & Interest - Sales Tax	15,000	6,669	44%	5,576	1,093	(871.50)	39%
Total Sales Tax	4,662,000	1,594,586	34%	1,706,634	(114,289)		34%
Real Property Tax	2,460,000	2,474,896	101%	2,376,551	98,346	(867,486.09)	65%
Personal Property Tax	555,000	567,181	102%	452,655	114,526	(182,889.07)	69%
Penalty & Interest - Property Tax	70,000	75,893	108%	69,641	6,251		108%
Total Property Taxes	3,085,000	3,117,970	101%	2,898,847	219,123		67%
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	8,267	33%	4,920	3,347		
Ambulance Fees	65,000	17,487	27%	25,425	(7,938)		27%
Lease & Rental Income	35,000	4,550	13%	4,500	50		13%
Admin Overhead	162,905	70,928	44%	64,760	6,168		44%
PERS on Behalf	94,318	31,520	33%	37,680	(6,160)		33%
PERS Forfeiture Fund	5,000	-	0%	704	(704)		0%
Other Revenues	147,750	154,695	105%	76,128	78,567	-	105%
Total	2,560,325	1,411,062	55%	1,391,584	19,478		55%
Total	\$ 10,307,325	\$ 6,123,619	59%	\$ 5,997,065	\$ 124,312		49%
Special Revenue & Other Funds Revenue							
Water	231,712	96,125	41%	102,054	(5,929)	(9,304.12)	37%
Sewer	464,012	169,735	37%	188,366	(18,631)	(12,560.56)	34%
Landfill	298,259	181,625	61%	157,852	23,773	(3,220.00)	60%
Port - Dock	808,576	725,783	90%	539,991	185,792	(95,581.00)	78%
Port - Harbor	142,999	40,474	28%	35,588	4,886	(8,774.00)	22%
Asset Forfeiture Fund	2,000	246	12%	29	217		0%
E-911 Service	65,000	28,557	44%	27,926	631		44%

City of Dillingham
 Unaudited Revenues and Expenditures As of November 30, 2023

Data Collected on:
 1/20/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>11/30/23</u> YTD	<u>Percent</u>	<u>11/30/22</u> YTD	<u>INC/(DEC)</u>	
Senior Center (Non-Grant)	45,615	11,510	25%	8,973	2,537	25%
Senior Center (Grant)	76,000	92,641	122%	26,999	65,643	122%
Library (Grants)	54,170	13,955	26%	54,060	(40,105)	26%
Debt Service	754,693	43,136	6%	-	43,136	6%
Mary Carlson Estate	4,000	8,814	220%	128	8,686	220%
Ambulance Rental	-	25,338		-	25,338	
Total	\$ 2,947,036	\$ 1,437,939	49%	\$ 1,141,967	\$ 295,973	44%
Transfers						
<i>From General Fund to Other Funds</i>						
Landfill	1,014,850	179,985	18%	-	179,985	
Senior Center	286,949	58,175	20%	85,559	(27,384)	
Ambulance Reserve	56,000	15,738	28%	2,206	13,532	
Equipment Replacement	600,000	118,637	20%	-	118,637	
Capital Projects	557,334	-	0%	-	-	
Debt Service SRF Loans	53,050	-	0%	-	-	
Debt Service Streets Bond	221,750	17,239	8%	-	17,239	
Debt Service Firehall Bond	44,000	12,000	27%	-	12,000	
Debt Service School Bond	319,307	967,625	303%	-	967,625	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	189,853	92,859	49%	17,388	75,471	
Port - Harbor - Ice Machine	18,200	430	2%	-	430	
Port - Harbor - Bathhouse	18,300	6,450	35%	-	6,450	
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	63,916	23,614	37%	10,275	-	
Transfer from Carlson Estate to Library	4,000	1,665	42%	-	-	
Transfer from Wastewater to Water	28,471	-	0%	-	-	
Total	\$ 3,475,980	\$ 1,494,417	43%	\$ 115,428	\$ 1,363,985	
Total Revenues & Transfers	\$ 16,730,341	\$ 9,055,975	54%	\$ 7,254,460	\$ 1,784,270	

City of Dillingham
 Unaudited Revenues and Expenditures As of November 30, 2023

Data Collected on:
 1/20/2024

Section . Item 2.

EXPENDITURES:	Budget - FY24	11/30/23	Percent	11/30/22	INC/(DEC)
		YTD		YTD	
General Fund Expenditures					
City Council	\$ 100,600	\$ 33,169	33%	\$ 45,563	\$ (12,394)
City Clerk	151,607	43,074	28%	65,145	(22,072)
Administration	837,368	121,578	15%	187,767	(66,189)
Finance	1,098,392	435,450	40%	372,299	63,151
Legal	65,000	39,306	60%	33,098	6,208
Insurance	328,100	139,592	43%	113,191	26,401
Planning	332,485	93,511	28%	70,876	22,635
Foreclosures	9,000	53	1%	3,740	(3,687)
IT	301,300	89,311	30%	121,498	(32,187)
Public Safety Administration	299,928	80,869	27%	88,341	(7,472)
Dispatch	632,935	236,145	37%	203,403	32,742
Patrol	1,593,836	379,740	24%	354,552	25,188
Corrections	826,289	375,239	45%	156,019	219,220
DMV	72,661	31,226	43%	25,960	5,266
Animal Control Officer	131,541	56,074	43%	50,056	6,018
Fire	518,639	198,466	38%	174,117	24,350
Fire Department Donation	15,000	69	0%	993	(924)
EOC	-	-		0	-
Public Works Administration	439,456	55,940	13%	50,434	5,506
Building and Grounds	408,592	151,390	37%	66,420	84,970
Shop	636,118	156,393	25%	177,431	(21,038)
Street	551,739	207,624	38%	77,646	129,978
Library	192,485	70,097	36%	74,630	(4,533)
Grandma's House	0	15,661		0	
City School	1,700,000	850,770	50%	650,000	200,770
Transfers to Other Funds	3,153,240	1,381,816	44%	87,766	1,294,051
Total	\$ 14,396,311	\$ 5,242,563	36%	\$ 3,250,944	\$ 1,975,958

City of Dillingham
 Unaudited Revenues and Expenditures As of November 30, 2023

Data Collected on:
 1/20/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>11/30/23</u> YTD	<u>Percent</u>	<u>11/30/22</u> YTD	<u>INC/(DEC)</u>
<u>Special Revenue Funds Expenditures</u>					
Water	260,183	92,825	36%	75,982	16,843
Sewer	332,054	146,775	44%	82,114	64,661
Landfill	1,313,109	361,610	28%	202,245	159,365
Port - Dock	1,150,212	500,545	44%	555,258	(54,713)
Port - Harbor	369,352	140,213	38%	170,257	(30,044)
Asset Forfeiture Fund	2,000	-	0%	-	-
E-911 Service	63,916	23,614	37%	10,275	13,339
Senior Center (Non-Grant)	332,564	69,795	21%	154,773	(84,978)
Senior Center (Grant)	76,000	43,475	57%	1,604	41,871
Library (Grants)	54,170	16,228	30%	51,064	(34,836)
Mary Carlson Estate	6,255	2,690	43%	762	1,928
Ambulance Reserve Fund	20,000	1,480	7%	800	680
Debt Service SRF Loans	53,050	-	0%	-	-
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)
Total	\$ 5,972,615	\$ 2,442,250	41%	\$ 2,490,460	\$ (48,211)
	\$ 20,368,926	\$ 7,684,813	38%	\$ 5,741,404	\$ 1,927,748
Net Increase (Decrease) to Fund Balances	\$ (3,638,585)	\$ 1,371,162		\$ 1,513,056	\$ (143,478)

City of Dillingham
 Unaudited Revenues and Expenditures As of November 30, 2023

Data Collected on:
 1/20/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>11/30/23</u> YTD	<u>Percent</u>	<u>11/30/22</u> YTD	<u>INC/(DEC)</u>
Grant & Bond Revenues					
ANTHC-Lagoon	-	-		152,721	(152,721)
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	-	-		-	-
BBEDC Pass Thru	-	-		-	-
BBNC Training Reimb	-	-		-	-
Bond Investment Income	-	-		16,700	(16,700)
Total	\$ 4,110,576	\$ 2,080,083	51%	\$ 1,209,772	\$ 870,311
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	14,128	1%	235,733	(221,605)
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	-	-		802	(802)
BBEDC Intern Program	112,201	38,123	34%	26,120	12,004
BBEDC Training Reimb	-	10,350		9,099	1,251
BBEDC Pass Thru	-	-		-	-
BBNC Training Reimb	-	10,350		-	10,350
Total	\$ 4,110,576	\$ 72,951	2%	\$ 501,494	\$ (428,543)
	\$ -	\$ 2,007,132		\$ 708,278	\$ 441,768

City of Dillingham
 Unaudited Revenues and Expenditures As of November 30, 2023

Data Collected on:
 1/20/2024

Section . Item 2.

	<u>Budget - FY24</u>	<u>11/30/23</u> YTD	<u>Percent</u>	<u>11/30/22</u> YTD	<u>INC/(DEC)</u>
Capital Project Funds Revenues					
Investment Income	-	-		-	-
Insurance Proceeds - Firehall	-	-		57,015	-
Insurance Proceeds - Landfill Shop Fire	-	-		214,490	(214,490)
Total	\$ -	\$ -		\$ 271,505	\$ (214,490)

	<u>Budget - FY24</u>	<u>11/30/23</u> YTD	<u>Percent</u>	<u>11/30/22</u> YTD	<u>INC/(DEC)</u>
Capital Project Funds Expenditures					
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	-	-		-	-
Total	\$ 957,334	\$ 12,417	1%	\$ -	\$ -
	\$ (957,334)	\$ (12,417)		\$ 271,505	\$ (214,490)

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 10,307,325	\$ 6,123,619
Special Fund Revenue	\$ 2,947,036	\$ 1,437,939
Transfers In	\$ 3,475,980	\$ 1,494,417
Grant and Bond Revenue	\$ 4,110,576	\$ 2,080,083
CIP Revenue	\$ -	\$ -
	\$ 20,840,917	\$ 11,136,058
General Fund Expenditures	\$ 14,396,311	\$ 5,242,563
Special Fund Expenditures	\$ 5,972,615	\$ 2,442,250
Grant and Bond Expenditures	\$ 4,110,576	\$ 72,951
CIP Expenditures	\$ 957,334	\$ 12,417
	\$ 25,436,836	\$ 7,770,181
Net Increase (Decrease) to Fund Bal	\$ (4,595,919)	\$ 3,365,877

CITIZEN'S COMMENTS