

Mayor
Alice Ruby

Manager
Robert Mawson



Dillingham City Council
Kimberly Johnson
Michael Bennett
Aksel Buholm
Curt Armstrong
Kaleb Westfall
Perry Abrams

MEMORANDUM

Date: April 25, 2023
To: Lori Goodell, Acting City Manager
From: Anita Fuller, Finance Director
Subject: Monthly Report – April 2023

Acknowledgements and Recognitions:

Statistics: As of date of report.

Cash Receipts: \$593,086

All Payments: \$787,342 (includes \$183,092 for 2 payrolls)

Department Accomplishment and Opportunities:

Accomplishments

- Denied Service Notices mailed out 04/21/2023

Staffing changes

- Account Tech II – Payroll/Payables hired Clara Chapman began 04/24/2023 part time as she transitions from Public Works.
- Assistant Finance Director – Position became open 12/14/2022. AFD, Revenue Cycle Manager position is still open. AFD, Purchasing and Disbursements has been filled by Jon Sorenson, part time and scheduled to begin on 05/18/2023.
- Anthony Reynolds completed trainings on Payroll tax changes, W-4 Form Processing & Policies, Accounts Payables Best Practices, Intro to Word, Excel and Advance Formulas.

Grant Reporting

- Curyung Ice Machine grant reporting completed.
- FY23 NTS grant reporting is in progress. FY24 NTS Grant application in progress.
- LGLR reporting completed 04/28/2023.
- ARPA reporting in progress.
- LINKED grant in progress.

Budget

- FY23 Budget revision: 4/7/2023 – Completed budget revision.

- FY24 Budget workshops: 4/11/2023 – Initial overview completed. Remaining workshops are 05/05/2023, 05/09/2023, 05/23/2023, 05/29/2023 and 05/31/2023

Projects – Progress and Public Impacts:

Audit

- FY22 Audit final work May 15, 2023.

Projects

- APEI insurance renewal completed 04/21/2023.
- Development of software to manage personal property tax assessments. On hold.
- Updates made to MARS in cooperation with the planner on City of Dillingham properties.

Upcoming Calendar Items:

- 15th of each month utility payments due; last day of month utility bills sent

Public Feedback:

- Senior Citizens and Disabled Veterans can apply for an exemption to a portion of real property taxation. Rules on who can apply are detailed in Dillingham Municipal Code 4.15.030.C. The application can be found on the Dillingham website or at the Finance Department at City Hall. Applications are due to the office by February 15; however, a good cause extension is allowed no later than May 25, 2023.
- FAQ: Where can a business get sales tax forms? The most current sales tax forms are located on the website at dillinghamak.us under the Forms and Permits tab.

List of Attachments: Revenue and Expense Report March 2023.

Revenue and Expense review March 2023 –

Information provided for percentages below 55% or above 95%. Current actuals recognize a net increase to fund balance by \$5,265,238. Further support on current financial position is still being compiled and will be presented at the meeting.

General Fund Revenues

- Marijuana continues to be above the expected return.
- Sales tax penalty and interest continues to reflect timely reporting. Will soon begin force files for business that have not filed reports in 2022.
- Real and personal property tax are recognized at 100%. Real property has been collected at 91%. Personal property has been collected at 90%.
- Shared Fisheries and Raw Fish tax are above expected. Community Sharing has been received in April.
- PILT has come in above expected at 105%.
- Jail contract signed at \$342,000.
- Leases are as expected. Received annually at end of fiscal year.

Special Revenues & Other Funds Revenue

- Dock revenue is at 109%, FY22 revenue is still included and will be reduced with audit preparations.
- Harbor revenue is at 21%. This is \$16,920 reduced from last year but can still be recovered.
- Asset Forfeiture revenue is at 13%. Actuals are determined by closed cases with public safety and difficult to predict.
- Senior Center NTS grant has been awarded; grant is only eligible for quarters 3 and 4 of FY23.
- Debt services is exceeded due to the state meeting the original obligation of 69.99% of school bond payment. Adjustments have been made to reflect correct amounts.

Transfers

- Landfill transfer continues to be low. A combination of landfill fees is at 87% and large projects have not been completed and incinerator has not been running.
- Senior Center transfer has increased due to funding support change and will be corrected with budget revision.
- Ambulance Reserve transfer is based on 90% of ambulance fee revenue.
- Debt Service transfers as expected based on when payments are due.
- Dock to Harbor transfer is higher than expected due to wages.
- Mary Carlson transfer not completed at this time.

General Fund Expenditures

- City Clerk budget is lower due to staff in admin acting capacity.
- Planning expenditures will increase as contract invoices are paid.
- Correction expenditures are down due to staffing shortage which contributed to jail closure at beginning of fiscal year.
- Public Work admin expenditures are low due to open positions.
- Transfers down with SOA bond reimbursement increase.

Special Revenues & Other Funds Expenditures

- Sewer expenditures are at 48%. Purchase of pumps for lift stations will be recognized in April.
- Landfill expenditures are down as stated above in transfer section.
- Dock expenditures are at 109%. Equipment maintenance and damages due to accident have been paid. Insurance proceeds are still in review. Annual leased equipment payment made. Budget revision will be required.
- Senior Center non-grant expenditures are higher and grant expenditures low due to grant reporting pending.
- Mary Carlson Estate transfer not completed.
- Ambulance Reserve spending not required at this time.
- Debt services are as expected.
- Equipment replacement expenses are skid steer, Admin truck, sander and plow assembly. Dock top loader has been approved by council 01/12/2023; expense will be recognized when received.

Grant and Bond Revenues/Expenditures

- ANTHC – Grant is fully expended and is in the process of being closed out.
- COVID/ARPA/LGLR - Funds received, lake road E911 duplicate system nearing completion, additional projects pending.
- BBEDC training support was recognized for the Fire Department.
- Bond investment income will be used to cover bond repayment.

Capital Project Revenues/Expenditures

- Insurance Proceeds– Funds received for landfill shop building and downtown fire hall will be kept in reserve until projects begin.