

Mayor
Alice Ruby

Manager
Robert Mawson



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

MEMORANDUM

Date: March 28, 2023
To: Lori Goodell, Acting City Manager
From: Anita Fuller, Finance Director
Subject: Monthly Report – March 2023

Acknowledgements and Recognitions:

Statistics: As of date of report.

Cash Receipts: \$1,166,148

All Payments: \$471,396.93 (includes \$184,149.54 for 2 payrolls)

Department Accomplishment and Opportunities:

Accomplishments

- FY23 Shared Fisheries Business Tax received for \$37,499.
- Real Property tax assessment notices mailed out.
- Personal Property tax assessments to be mailed out by end of month.

Staffing changes

- Account Tech I – Cashier: Filled 03/06/2023 by Angelina Olson.
- Account Tech II – Receivables: 03/06/2023 returned from extended leave.
- Account Tech II on call – On-call status.
- Account Tech IV part time – Working remote at 20 hours per week.
- Assistant Finance Director – Position became open 12/14/2022. Position was restructured and advertised as AFD, Purchasing and Disbursements and AFD, Revenue Cycle Manager. Two applicants have expressed interest.
- Account Tech II – New position for payroll and payables support.

Grant Reporting

- LGLR quarterly grant reporting completed

Projects – Progress and Public Impacts:

Audit

- FY22 Audit next visit moved to May 15, 2023, for final work. Carmen Jackson, LLC continues to be retained to provide support and onsite week of 03/27/2023.

Projects

- Development of software to manage personal property tax assessments. On hold due to timing, will use for 2024 tax year.
- Purchase of Questica budgeting software to be implemented June 2023 for FY24 and to be fully utilized with FY24 budget revision and FY25 budget.

Upcoming Calendar Items:

- 15th of each month utility payments due; last day of month utility bills sent
- Denied services notices to be mailed out.
- 04/15/2023 Last day to appeal real property tax assessment.
- 04/30/2023 Last day to appeal personal property tax assessment.

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, How does a property owner appeal real and personal property tax values? After receiving the Property Tax Assessment Notice mailed out on 03/15/2023, property tax owners can appeal the assessed values within 30 days of the notice. Appeal forms are available on the City of Dillingham website.

List of Attachments: Revenue and Expense Report February 2023.

Revenue and Expense review February 2023 –

Information provided for percentages below 47% or above 87%. Current actuals recognize a net increase to fund balance by \$4,856,499.

General Fund Revenues

- Marijuana continues to be above the expected return.
- Sales tax penalty and interest continues to reflect timely reporting. Will 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% (\$145,496 collected in February). Personal property has been collected at 89%.
- PILT has come in above expected at 105%. Audit review will determine if funds belong to FY22.
- Jail contract not signed, and funding not approved. Acting City Manager continues working with Department of Corrections.
- Leases are as expected. Received annually at end of fiscal year.

- Administrative Overhead is driven by Dock unplanned expenses; other transfers are as expected.

Special Revenues & Other Funds Revenue

- Dock revenue is at 108%, FY22 revenue is still included and will be reduced with audit preparations.
- Harbor revenue is at 21%. This is \$12,321 reduced from last year but can still be recovered.
- Asset Forfeiture revenue is at 10%. Actuals are determined by closed cases with public safety and difficult to predict.
- Senior Center NTS grant has been awarded; staff are actively working on the first two quarter reports.
- Debt services is as budgeted. Audit adjustments have been made correcting a double entry of revenue.

Transfers

- Landfill transfer continues to be low. A combination of landfill fees is at 80% and large projects have not been completed and incinerator has not been running.
- Senior Center transfer has increased due to funding support change. Funding is reduced to 70%.
- Ambulance Reserve transfer is based on 10% 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

- Correction expenditures are down due to staffing shortage which contributed to jail closure at beginning of fiscal year.
- Public Work expenditures down due to staffing shortages and projects delayed.
- Transfers down pending debt services reconciliation as part of audit preparations.

Special Revenues & Other Funds Expenditures

- Sewer expenditures are at 44%. Purchase of pumps for lift stations will be recognized in April.
- Dock expenditures are at 108%. 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.
- Harbor expenditures are high due Harbor Master position not being shared with dock and filled with hourly employee.
- Senior Center budget is higher 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.