



MEMORANDUM

DATE: August 27, 2021
TO: City Manager
FROM: Anita Fuller, Finance Director
SUBJECT: Finance Department Staff Report

STAFF REPORT

Statistics August:

Payroll run: 3

Cash Receipts: \$1,100,080.49

All Payments: \$390,402 (includes \$182,731 for 2 payroll)

CARES Funding Received: \$3,404,480.51

CARES Funding Spent: \$2,931,696.68

CARES Funding Encumbered: \$472,783.83

Important deadlines:

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

November 1: First half of taxes due

December 1: Second half of taxes due

Due to the global Pandemic the Finance office is closed to foot traffic. Staff were available to take payments by phone, mail and the drop box at the front door to support social distancing.

Audit

- FY21 Audit testwork completed week of July 26, 2021
- FY21 Audit final work is scheduled for last week of October

Budget

- FY22 first budget amendment review scheduled for October

Grant Reporting

Quarterly grant reports have been filed for:

- CARES grant funding – no change

Landfill Shop Fire

- No change with finances

Staffing changes

- Assistant Finance Director: Susana Stinnett hired 07/23/2021
- Account Tech III - Payroll/Payables: Anthony Reynolds hired 07/07/2021 (promoted from cashier position)
- Account Tech I – Cashier: Patricia Rice hired 08/16/2021 (promoted from temporary hire)
- Account Tech III – Taxes/Collections: Advertising for replacement, last day 09/07/2021

Excel Training Completed

Avanelle Wood completed an 18 hour excel training online course made available to the Finance staff.

Safety Meeting

No meeting held

City of Dillingham
 Unaudited Revenues and Expenditures As of June 30, 2021

Data Collected on:
 7/24/2021

	<u>Budget - FY21</u>	<u>06/30/21</u> YTD	<u>Percent</u>	<u>06/30/20</u> YTD	<u>INC/(DEC)</u>	Uncollected (4,054.04)	% Adj 84%
General Fund Revenues							
General Sales Tax	\$ 3,200,000	\$ 2,686,217	90%	\$ 31,855,354	\$ (29,169,137)		
General Sales Tax - Remote	-	189,114		82			
Alcohol Sales Tax	260,000	231,923	89%	284,916	(52,993)		89%
Transient Lodging Sales Tax	85,000	59,627	70%	75,597	(15,970)		70%
Gaming Sales Tax	65,000	57,704	89%	63,175	(5,471)		89%
Tobacco Excise Tax	370,000	307,427	83%	344,465	(37,038)		83%
Penalty & Interest - Sales Tax	20,000	15,946	80%	15,059	887		80%
Total Sales Tax	4,000,000	3,547,957	89%	32,638,648	(29,279,722)		89%
Real Property Tax	2,119,000	2,118,277	100%	2,128,634	(10,357)	(105,448.73)	95%
Personal Property Tax	508,000	504,796	99%	531,021	(26,224)	(18,004.41)	96%
Penalty & Interest - Property Tax	65,000	69,727	107%	58,526	11,201		107%
Total Property Taxes	2,692,000	2,692,800	100%	2,718,180	(25,380)		95%
Telephone Gross Receipts State Tax	65,000	65,065	100%	65,065	-		100%
Raw Fish Tax	475,000	474,820	100%	772,264	(297,445)		100%
Shared Fisheries	9,000	9,056	101%	110,378	(101,322)		101%
Community Sharing	75,700	78,307	103%	109,587	(31,281)		0%
Payment in Lieu of Taxes (PILT)	484,000	484,325	100%	478,044	6,282		100%
State Jail Contract	535,367	535,367	100%	540,238	(4,871)		100%
Ambulance Fees	40,000	19,150	48%	41,792	(22,642)		48%
Lease & Rental Income	35,000	36,409	104%	37,555	(1,146)		104%
Admin Overhead	205,776	217,470	106%	216,432	1,038		106%
PERS on Behalf	174,058	216,231	124%	169,779	46,451		124%
PERS Forfeiture Fund	95,000	95,062	100%	92,807	2,254		100%
Other Revenues	204,200	166,196	81%	259,703	(93,507)		81%
Total	2,398,101	2,397,456	100%	2,893,644	(496,188)		100%
Total	\$ 9,090,101	\$ 8,638,213	95%	\$ 38,250,472	\$ (29,801,291)		94%
Special Revenue & Other Funds Revenue							
Water	9,186,382					(27,026.92)	87%
Sewer	228,744	226,441	99%	230,454	(4,013)		87%
Landfill	464,244	442,583	95%	443,112	(530)	(36,486.35)	87%
Port - Dock	323,675	316,677	98%	243,340	73,337	(1,112.00)	97%
Port - Harbor	780,186	669,987	86%	818,016	(148,029)	(4,377.76)	85%
Asset Forfeiture Fund	142,762	165,481	116%	164,405	1,076		116%
E-911 Service	-	29		12,147	(12,118)		0%
Senior Center (Non-Grant)	75,000	60,642	81%	75,769	(15,127)		81%
Senior Center (Grant)	34,119	32,251	95%	37,378	(5,127)		95%
Library (Grants)	149,245	136,509	91%	133,202	3,307		91%
Debt Service	82,052	84,614	103%	90,639	(6,025)		103%
Mary Carlson Estate	50,000	53,742	107%	359,453	(305,711)		77%
	4,000	3,095	77%	18,185	(15,091)		91%
Total	\$ 2,334,027	\$ 2,192,049	94%	\$ 2,626,099	\$ (434,051)		91%

City of Dillingham
 Unaudited Revenues and Expenditures As of June 30, 2021

Data Collected on:
 7/24/2021

	<u>Budget - FY21</u>	<u>06/30/21</u> YTD	<u>Percent</u>	<u>06/30/20</u> YTD	<u>INC/(DEC)</u>
Transfers					
<i>From General Fund to Other Funds</i>					
Water	-	-		-	-
Landfill	314,584	205,289	65%	419,277	(213,988)
Senior Center	147,413	159,356	108%	154,807	4,550
Ambulance Reserve	40,000	17,235	43%	60,000	(42,765)
Equipment Replacement	-	11,569		-	11,569
Capital Projects	377,000	386,547	103%	432,694	(46,148)
Debt Service SRF Loans	68,000	-	0%	-	-
Debt Service School Bond	1,061,550	1,007,808	95%	561,453	446,355
Debt Service Firehall Bond	47,000	47,000	100%	176,798	(129,798)
Debt Service Streets Bond	186,500	236,500	127%	240,769	(4,269)
<i>From Dock Fund to Harbor Funds</i>					
Port - Harbor	78,786	53,965	68%	85,142	(31,177)
Port - Harbor - Ice Machine	-	-	0%	-	-
Port - Harbor - Bathhouse	13,500	13,462	100%	12,384	1,078
<i>From Department to Department Transfer from E911</i>					
	51,000	42,794	84%	51,000	(8,206)
Total	\$ 2,385,333	\$ 2,181,524	91%	\$ 2,194,324	\$ (12,800)
Total Revenues & Transfers	\$ 13,809,461	\$ 13,011,786	94%	\$ 43,070,896	\$ (30,248,142)

	<u>Budget - FY21</u>	<u>06/30/21</u> YTD	<u>Percent</u>	<u>06/30/20</u> YTD	<u>INC/(DEC)</u>
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 32,950	\$ 33,502	102%	\$ 30,179	\$ 3,323
City Clerk	125,413	122,448	98%	113,889	8,559
Administration	334,659	327,957	98%	229,309	98,649
Finance	665,770	679,165	102%	620,019	59,146
Legal	60,000	46,040	77%	30,916	15,124
Insurance	277,057	263,267	95%	205,856	57,411
Non-Departmental	112,700	119,992	106%	99,659	20,333
Planning	248,934	191,929	77%	152,369	39,560
Foreclosures	2,000	873	44%	7,633	(6,760)
IT	189,303	154,160	81%	236,594	(82,434)
Meeting Hall above Fire Station	800	768	96%	2,041	(1,273)
Public Safety Administration	140,580	147,968	105%	137,375	10,594
Dispatch	443,738	427,948	96%	423,953	3,995
Patrol	895,270	665,064	74%	661,052	4,012
Corrections	627,058	608,388	97%	592,263	16,125
DMV	48,152	55,793	116%	43,691	12,102
Animal Control Officer	107,201	110,395	103%	102,470	7,926
Fire	302,918	172,826	57%	247,868	(75,042)
EOC	40,000	57,827	145%	0	57,827
Fire Department Checking	0	105		159	(54)
Public Works Administration	219,326	212,068	97%	211,450	619
Building and Grounds	305,780	256,816	84%	271,861	(15,045)
Shop	557,440	495,515	89%	391,558	103,956
Street	451,017	389,672	86%	377,835	11,837
Library	111,144	118,511	107%	109,574	8,938
City School	1,300,000	1,300,000	100%	1,300,000	-
Transfers to Other Funds	2,242,047	2,059,735	92%	1,769,425	290,310
Total	\$ 9,841,257	\$ 9,018,734	92%	\$ 8,368,996	\$ 649,738
Special Revenue Funds Expenditures					
Water	214,964	239,350	111%	217,575	21,776
Sewer	256,057	233,476	91%	247,593	(14,117)
Landfill	638,259	508,379	80%	671,760	(163,382)
Port - Dock	756,494	614,156	81%	713,155	(98,999)
Port - Harbor	235,048	233,948	100%	266,331	(32,383)
Asset Forfeiture Fund	-	-		-	-
E-911 Service	51,000	42,794	84%	51,000	(8,206)
Senior Center (Non-Grant)	181,532	190,576	105%	188,371	2,205
Senior Center (Grant)	149,245	149,721	100%	133,691	16,030
Library (Grants)	82,052	79,627	97%	90,656	(11,029)
Debt Service SRF Loans	68,000	-		-	-

	<u>Budget - FY21</u>	<u>06/30/21</u> YTD	<u>Percent</u>	<u>06/30/20</u> YTD	<u>INC/(DEC)</u>
Debt Service School Bond	1,061,550	1,061,550	100%	1,060,550	1,000
Debt Service Firehall Bond	47,000	47,000	100%	42,673	4,327
Debt Service Streets Bond	236,500	236,500	100%	235,594	906
Ambulance Reserve Fund	267,000	261,715	98%	14,617	247,099
Equipment Replacement	-	11,601		-	11,601
Mary Carlson Estate	2,146	2,570	120%	1,890	681
Total	\$ 4,246,847	\$ 3,912,964	92%	\$ 3,935,455	\$ (22,492)
	\$ 14,088,104	\$ 12,931,698	92%	\$ 12,304,451	\$ 627,246
Net Increase (Decrease) to Fund Balances	\$ (278,643)	\$ 80,089		\$ 30,766,444	\$ (30,875,388)

City of Dillingham
 Unaudited Revenues and Expenditures As of June 30, 2021

Data Collected on:
 7/24/2021

	<u>Budget - FY21</u>	<u>06/30/21</u> YTD	<u>Percent</u>	<u>06/30/20</u> YTD	<u>INC/(DEC)</u>
Grant & Bond Revenues					
ANTHC-Lagoon	-	11,457		-	11,457
State Public Safety	-	6,259		-	6,259
HSS Fire Dept COVID-19	-	-		953	(953)
CARES	-	2,371,651		560,046	1,811,605
State MMG 28308-Water Imp	-	693,200		631,507	61,693
SRF Loan - Water	-	431,399		168,601	262,798
SRF Loan - Landfill	-	76,422		269,934	(193,512)
State CARES Public Safety	-	12,986		9,619	3,366
State SART	-	4,000		800	3,200
Southern Region EMS	-	-		-	-
Curyung-Ice Machine	-	4,689		2,533	2,156
VEEP	-	50,000		-	50,000
Alaskan Leaders Fisheries PS Camera Repair	-	2,000		-	2,000
BBEDC Intern Program	-	17,571		22,765	(5,194)
BBEDC Training Reimb	-	8,526		4,207	4,319
Bond Investment Income	2,000	-	0%	-	-
Streets	2,900,000	-	0%	-	-
FireHall	600,000	-	0%	-	-
Total	\$ 3,502,000	\$ 3,690,159		\$ 1,672,313	\$ 2,019,195

Grant & Bond Expenditures					
ANTHC-Lagoon	-	11,457		-	11,457
State Public Safety	-	6,469		-	6,469
HSS Fire Dept COVID-19	-	-		953	(953)
CARES	-	2,371,651		560,046	1,811,605
State MMG 28308-Water Imp	-	693,200		631,507	61,693
SRF Loan - Water	-	431,399		168,601	262,798
SRF Loan - Landfill	-	76,413		269,934	(193,521)
State CARES Public Safety	-	12,986		9,619	3,366
State SART	-	4,000		800	3,200
Southern Region EMS	-	-		-	-
Curyung-Ice Machine	-	4,689		2,533	2,156
VEEP	-	50,000		-	50,000
Alaskan Leaders Fisheries PS Camera Repair	-	2,000		-	2,000
BBEDC Intern Program	-	15,975		24,360	(8,385)
BBEDC Training Reimb	-	8,526		3,735	4,791
Streets	2,900,000	2,977,878	103%	161,645	2,816,233
FireHall	600,000	666,785	111%	17,956	648,829
Total	\$ 3,500,000	\$ 7,333,428		\$ 1,853,037	\$ 5,481,739
	\$ 7,002,000	\$ 11,023,588	157%	\$ 3,525,350	\$ 7,500,934

City of Dillingham
 Unaudited Revenues and Expenditures As of June 30, 2021

Data Collected on:
 7/24/2021

	Budget - FY21	06/30/21 YTD	Percent	06/30/20 YTD	INC/(DEC)
Capital Project Funds Revenues					
Investment Income	-	1,579		191,925	(190,346)
Landfill Insurance Proceeds	-	2,436		-	2,436
Total	\$ -	\$ 4,015		\$ 191,925	\$ (187,910)
Capital Project Funds Expenditures					
Public Safety Building	5,000	-	0%	-	-
Streets	-	-		14,405	(14,405)
Water Improvements	374,000	373,987	0%	141,448	232,539
Sewer Lagoon Relocation	-	-		20,727	(20,727)
Landfill Groundwater Well	-	14,996		-	14,996
Bingman-Harbor cleanup	-	-		132,553	(132,553)
Total	\$ 379,000	\$ 388,983	103%	\$ 309,133	\$ 79,850
	\$ 379,000	\$ 391,419	103%	\$ 309,133	\$ 82,286

	Budget	Actual
General Fund Revenue	\$ 9,090,101	\$ 8,638,213
Special Fund Revenue	\$ 2,334,027	\$ 2,192,049
Transfers In	\$ 2,385,333	\$ 2,181,524
Grant and Bond Revenue	\$ 3,502,000	\$ 3,690,159
CIP Revenue	\$ -	\$ 4,015
Total	\$ 17,311,461	\$ 16,705,961
General Fund Expenditures	\$ 9,841,257	\$ 9,018,734
Special Fund Expenditures	\$ 4,246,847	\$ 3,912,964
Grant and Bond Expenditures	\$ 3,500,000	\$ 7,333,428
CIP Expenditures	\$ 379,000	\$ 388,983
Total	\$ 17,967,104	\$ 20,654,109
Net Increase (Decrease) to Fund Bal	\$ (655,643)	\$ (3,948,148)

	<u>Fund Bal.</u> <u>6/30/2020</u> <u>Audited</u>	<u>FY'21</u> <u>Revenue</u>	<u>FY'21</u> <u>Expenditures</u>	<u>Add or (-)</u> <u>Fund Bal</u>	<u>Fund Bal.</u> <u>6/30/2021</u> <u>Unaudited</u>
General Fund	5,555,980.00	8,681,007.33	9,018,734.02	(337,726.69)	5,218,253.31
Streets Project	3,078,649.00	-	2,977,878.02	(2,977,878.02)	100,770.98
Planning Capital Project	264,537.00	390,562.18	388,982.77	1,579.41	266,116.41
Debt Service	-	1,345,050.00	1,345,050.00	-	-
Special Revenue Fund					
Water & Sewer	552,780.00	669,023.37	472,826.24	196,197.13	748,977.13
Landfill	(14,281.00)	521,965.28	508,378.65	13,586.63	(694.37)
Port - Dock	1,218,057.00	669,986.73	614,155.60	55,831.13	1,273,888.13
Port - Harbor	13,256.00	232,907.60	233,948.49	(1,040.89)	12,215.11
E-911 Service	268,809.00	60,641.54	42,794.00	17,847.54	286,656.54
Asset Forfeitures Fund	27,733.00	28.72	-	28.72	27,761.72
Reward Fund	400.00	-	-	-	400.00
Senior Center	11,099.00	328,115.90	340,296.76	(12,180.86)	(1,081.86)
Library (Grants)	(804.00)	84,614.14	79,627.24	4,986.90	4,182.90
Public Safety	-	10,259.35	10,469.35	(210.00)	(210.00)
Local Support	1,170.00	26,096.45	24,501.13	1,595.32	2,765.32
Covid Support	-	2,384,636.58	2,384,636.58	-	-
Capital Project Fund					
Ambulance Reserve Capital Project	544,853.00	17,235.11	261,715.18	(244,480.07)	300,372.93
Equipment Replacement Capital Project	68,327.00	11,568.69	11,600.96	(32.27)	68,294.73
School Project	(1,626.00)	-	-	-	(1,626.00)
Firehall Project	787,325.00	-	666,785.17	(666,785.17)	120,539.83
Dock and Harbor Capital Project	-	4,689.25	4,689.25	-	-
Public Safety Capital Project	-	2,000.00	2,000.00	-	-
Wastewater System Improvements	-	11,457.20	11,457.20	-	-
Water Improvement	-	693,199.62	693,199.62	-	-
SOA Loans Capital Projects	-	507,821.03	507,812.03	9.00	9.00
Denali Commission Project	-	-	-	-	-
Landfill Committed Funds	172,044.00	-	-	-	172,044.00
Permanent Fund					
Mary Carlson Estate	367,955.00	3,094.76	2,570.40	524.36	368,479.36
Undesignated - VEPP	-	50,000.00	50,000.00	-	-
Total	\$ 12,916,263	\$ 16,705,961	\$ 20,654,109	\$ (3,948,148)	\$ 8,968,115

FUND BALANCE EVALUATION

Fund	Audited 6/30/2016	Audited 6/30/2017	Audited 6/30/2018	Audited 6/30/2019	Audited 6/30/2020	Unaudited 6/30/2021
General Fund	4,571,704.00	3,602,827.00	4,076,400.00	4,327,297.00	5,555,980.00	5,218,253.31
Streets Project	-	-	-	3,240,294.00	3,078,649.00	100,770.98
Planning Capital Project	28,885.00	28,885.00	28,885.00	305,430.00	264,537.00	266,116.41
Debt Service	-	-	-	-	-	-
Special Revenue Fund						
Water & Sewer	12,660.00	45,099.00	104,132.00	344,381.00	552,780.00	748,977.13
Landfill	(74,870.00)	(335.00)	(335.00)	(5,136.00)	(14,281.00)	(694.37)
Port - Dock	730,405.00	790,694.00	687,068.00	1,113,198.00	1,218,057.00	1,273,888.13
Port - Harbor	33,950.00	24,430.00	24,431.00	17,655.00	13,256.00	12,215.11
E-911 Service	175,091.00	201,096.00	225,460.00	244,039.00	268,809.00	286,656.54
Asset Forfeitures Fund	2,994.00	11,034.00	18,364.00	15,586.00	27,733.00	27,761.72
Reward Fund	400.00	400.00	400.00	400.00	400.00	400.00
Senior Center	(38,010.00)	(700.00)	2,700.00	7,774.00	11,099.00	(1,081.86)
Library (Grants)	-	-	-	85.00	(804.00)	4,182.90
Public Safety	-	-	-	-	-	(210.00)
Local Support	2,293.00	2,293.00	2,293.00	2,293.00	1,170.00	2,765.32
Covid Support	-	-	-	-	-	-
Capital Project Fund						
Ambulance Reserve Capital Project	673,757.00	448,074.00	499,470.00	499,470.00	544,853.00	300,372.93
Equipment Replacement Capital Project	155,172.00	132,873.00	68,327.00	68,327.00	68,327.00	68,294.73
School Project	-	315.00	(1,626.00)	(1,626.00)	(1,626.00)	(1,626.00)
Firehall Project	-	-	-	805,281.00	787,325.00	120,539.83
Dock and Harbor Capital Project	-	-	-	-	-	-
Public Safety Capital Project	-	-	-	-	-	-
Wastewater System Improvements	-	-	-	-	-	-
Water Improvement	-	-	-	-	-	-
SOA Loans Capital Projects	-	-	-	-	-	9.00
Denali Commission Project	-	-	-	-	-	-
Landfill Committed Funds	172,044.00	172,044.00	172,044.00	172,044.00	172,044.00	172,044.00
Permanent Fund						
Mary Carlson Estate	393,280.00	344,550.00	344,581.00	351,659.00	367,955.00	368,479.36
Total	\$ 6,839,755	\$ 5,803,579	\$ 6,252,594	\$ 11,508,451	\$ 12,916,263	\$ 8,968,115