

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

Data Collected on:
 2/24/2024

	<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
General Fund Revenues							
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%
Total Sales Tax	4,662,000	1,978,655	42%	2,090,959	(101,406)		42%
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%
Total Property Taxes	3,085,000	3,161,223	102%	2,905,058	256,165		82%
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%
Total	2,560,325	1,491,350	58%	1,440,801	50,549		58%
Total	\$ 10,307,325	\$ 6,631,228	64%	\$ 6,436,817	\$ 205,309		58%
Special Revenue & Other Funds Revenue							
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%

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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	
Total	\$ 2,947,036	\$ 1,785,754	61%	\$ 1,474,339	\$ 311,415	55%
Transfers						
<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%	-	-	
Total	\$ 3,475,980	\$ 1,580,006	45%	\$ 661,642	\$ 911,309	
Total Revenues & Transfers	\$ 16,730,341	\$ 9,996,989	60%	\$ 8,572,799	\$ 1,428,033	

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EXPENDITURES:					
General Fund Expenditures					
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
Total	\$ 14,396,311	\$ 5,895,506	41%	\$ 3,644,010	\$ 2,232,495

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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>
<u>Special Revenue Funds Expenditures</u>					
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)
Total	\$ 5,972,615	\$ 2,758,114	46%	\$ 2,843,216	\$ (85,102)
	\$ 20,368,926	\$ 8,653,620	42%	\$ 6,487,225	\$ 2,147,393
Net Increase (Decrease) to Fund Balances	\$ (3,638,585)	\$ 1,343,369		\$ 2,085,573	\$ (719,360)

	<u>Budget - FY24</u>	<u>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</u> YTD	<u>INC/(DEC)</u>	
Grant & Bond Revenues						
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)	
Total	\$ 4,110,576	\$ 2,110,083	51%	\$ 1,215,747	\$ 894,336	
Grant & Bond Expenditures						
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	
Total	\$ 4,110,576	\$ 423,420	10%	\$ 501,703	\$ (178,283)	
	\$ -	\$ 1,686,663		\$ 714,044	\$ 716,053	

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 2/24/2024

	<u>Budget - FY24</u>	<u>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</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>12/31/23</u> YTD	<u>Percent</u>	<u>12/31/22</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	\$ 6,631,228
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	\$ -	\$ -
	\$ 20,840,917	\$ 12,107,072
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
	\$ 25,436,836	\$ 9,089,457
Net Increase (Decrease) to Fund Bal	\$ (4,595,919)	\$ 3,017,614