

Mayor
Alice Ruby

Manager
Robert Mawson



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

MEMORANDUM

Date: January 27, 2023
To: Robert Mawson, City Manager
From: Anita Fuller, Finance Director
Subject: Monthly Report – January

Acknowledgements and Recognitions:

Statistics: As of date of report.

Cash Receipts: \$346,328.93

All Payments: \$881,679.07 (includes \$198,548.79 for 2 payrolls)

Department Accomplishment and Opportunities:

Accomplishments

- 165 - 2023 Business License applications completed.
- W-2 and 1099 reporting completed.
- Senior Center NTS grant award received.

Staffing changes

- Account Tech I – Cashier: Position is open until filled.
- Account Tech II – Receivables: Out on extended leave.
- Account Tech III – Taxes/Collection: Has returned 01/09/2023 from leave.
- Account Tech II on call – On-call status and working 4 hours per week.
- Account Tech IV part time – In Dillingham working full time from 01/09/23-02/24/23 to assist with low staffing.
- Assistant Finance Director – Position became open 12/14/2022. Position was restructured and advertised as AFD, Purchasing and Disbursements and AFD, Revenue Cycle Manager.
- Account Tech II – New position for payroll and payables support. Temporary placement until AFD, Purchasing and Disbursements position is filled.

Grant Reporting

- Completed Curyung Ice Machine quarterly report
- Completed BBEDC training reimbursement for Fire Department

Safety Committee

- Meeting on hold until further notice.

Projects – Progress and Public Impacts:

Audit

- FY22 Audit next visit moved to May 15, 2023, for final work.

Projects

- Development of software to manage personal property tax assessments.

Upcoming Calendar Items:

- 15th of each month utility payments due; last day of month utility bills sent
- 02/01/23 Personal Property tax assessment forms due in office to avoid late fees.
- 03/15/23 Property Tax Assessment Notices to be mailed out.

Public Feedback:

- Office has received calls on who is required to get a business license. Dillingham Municipal Code 4.16.010 - In order to operate a business within the city, it is necessary to obtain a Dillingham business license.
- Clarification has also been requested on what is subject to sales tax. Dillingham Municipal Code 4.20.010 - The city shall levy and collect a tax on sales, rents, and services provided within the city.
- Some business licenses are still delayed. Public is encouraged to contact Finance if this delay is creating a hardship.

List of Attachments: Revenue and Expense Report December 2022.

Revenue and Expense review December 2022 –

Information provided for percentages below 30% or above 70%. Revenues are high and expenditures are low. Contributing factors include open staffing positions and a delay in projects that were budgeted.

General Fund Revenues

- All taxes are reported 1 month behind. FY22 taxes are still included and will be adjusted with audit preparations. 62% continues to be above expected.
- Real and personal property tax are recognized at 100%. Real property has been collected at 85%. Personal property has been collected at 86%. Property tax 2nd half payments were entered in January due to delay of mail.
- Shared Fisheries is above expected.
- Community Sharing funds delayed.
- 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.
- Leases are as expected. Received annually at end of fiscal year.
- PERS forfeiture funds have been used, will be less than budgeted.

Special Revenues & Other Funds Revenue

- Dock revenue is at 107%, FY22 revenue is still included and will be reduced with audit preparations.
- Harbor revenue is at 20%. This is \$6,617 reduced from last year. Asset Forfeiture revenue is determined by closed cases with public safety.
- Senior Center NTS grant application was submitted and pending state review.
- Debt services is exceeded due to the state providing support from unfunded prior years. Audit adjustments have not been made at this time.
- Mary Carlson Estate investments have increased and back in the positive.

Transfers

- Landfill transfer is lower, reduced expenditures and low staffing.
- Senior Center transfer has increased due to funding support change.
- Ambulance Reserve transfer is low due to expenditures down.
- Debt Service transfers as expected based on when payments are due.
- Dock to Harbor transfer is higher than expected but will reduce at end of year when revenue is fully realized.
- Mary Carlson transfer not completed at this time.

General Fund Expenditures

- Correction expenditures are down due to staffing shortage which contributed to jail closure.
- 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

- Dock expenditures are at 80%. Equipment maintenance and damages due to accident have been paid. Insurance proceeds are still in review. Annual leased equipment payment made
- 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 funding pending.
- Mary Carlson Estate transfer not completed.
- Debt services are based on biannual payments and will report high and low depending on schedule.
- Equipment replacement expenses are skid steer, Admin truck, sander and plow assembly. Dock top loader has been approved by council 01/12/2023.

Grant and Bond Revenues/Expenditures

- ANTHC – Grant is fully expended and is in the process of being closed out.
- COVID - Funds received, lake road E911 duplicate system nearing completion, additional projects pending.

Capital Project Revenues/Expenditures

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