



MEMORANDUM

DATE: January 14, 2023
TO: City Manager
FROM: Anita Fuller, Finance Director
SUBJECT: Finance & Budget Staff Report

STAFF REPORT

- Revenue and Expense review for December 2022
 - Department staffing
 - Collections
 - FY22 Audit update
 - Budget
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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.
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- 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.

Audit Update:

FY22 Audit – Auditors arrive 5/15/2023 for final work. Lack of staffing is hindering ability to have work done beforehand.

Department staffing:

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 extended 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.

Goal is to develop a training track for staff to assist gaining more knowledge and provide mobility to higher position. Another goal is to improve ability to meet deadlines.

Collections

Foreclosure listing for 2018 Action has been finalized, properties are now owned by the City of Dillingham.

- USS 3184 B P3 L
- Buckshot Estates B L8
- USS 2732 B7 L1
- USS 2732 B7 L&

Foreclosure listing for 2019 Action have passed the period of redemption (2 properties at \$8,054.75). Both properties are on the 208 Action. No further action required.

Potential 2022 foreclosure action is being updated for publication and legal filing.

Several 2022 business licenses were applied for as a result of the September reminder letter.

Grants

FY23 NTS grant application has been submitted for approval.

Budget

FY23 Budget revision dates to be set

FY24 Budget dates to be set.
