



Alice Ruby, **Mayor**

Council Members

- Brenda Akelkok (Seat A) • Chris Maines (Seat B) • Bob Himschoot (Seat C)
- Keggie Tubbs (Seat D) • Tracy Hightower (Seat E) • Paul Liedberg (Seat F)

**DILLINGHAM CITY COUNCIL
MEETING AGENDA**

David B. Carlson Council Chambers

Dillingham City Hall, 141 Main Street, Dillingham, AK 99576 (907) 842-5212

**WORKSHOP FOR QUARTERLY
REVIEW OF THE FINANCIAL
STATEMENTS**

6:30 P.M.

THURSDAY, SEPTEMBER 5, 2013

- I. **REVIEW FINANCIAL STATEMENTS**
 - A. **June 30, 2013 Financials**
- II. **ADJOURNMENT**

City of Dillingham
Revenues and Expenditures As of June 30, 2013
Preliminary Figures

REVENUES:	Budget - FY13	Jun-13	Year to Date		Previous Year	
			Actual - 6/30/13	Percent	6/30/2012 Per Audit	INC/(DEC) Last Year
<u>General Fund Revenues</u>						
General Sales Tax	2,720,000	171,862	2,683,759	99%	2,555,633	128,126
Alcohol Sales Tax	285,000	7,619	298,211	105%	247,219	50,991
Transient Lodging Sales Tax	105,000	2,930	71,053	68%	102,317	(31,264)
Gaming Sales Tax	65,000	3,332	73,278	113%	103,508	(30,230)
Total Sales Taxes	3,175,000	185,742	3,126,301	98%	3,008,678	117,623
Real Property Tax	1,466,000	-	1,534,239	105%	1,554,387	(20,149)
Personal Property Tax	500,000	-	521,464	104%	484,505	36,959
Total Property Taxes	1,966,000	-	2,055,703	105%	2,038,892	16,811
Telephone Gross Receipts State Tax	75,000	-	-	0%	76,532	(76,532)
Raw Fish Tax	339,410	-	358,072	105%	446,588	(88,515)
Shared Fisheries	32,206	-	32,207	100%	48,256	(16,050)
Revenue Sharing	298,970	-	300,237	100%	282,381	17,856
Payment in Lieu of Taxes (PILT)	429,392	-	429,642	100%	421,879	7,763
Foreclosures	-	-	-	-	335,909	(335,909)
State Jail Contract	480,417	-	480,417	100%	480,417	-
Admin OH	364,723.00	273,732	538,208.47	148%	288,962	249,246
PERS on Behalf	165,302.00	28,622	175,776	106%	278,850	(103,074)
Penalty & Interest on Property Tax	55,000	1,704	80,390	146%	43,370	37,019
Nushagak Fish Tax (Proportion transfer in)	400,920	237,152	400,920	100%	-	400,920
Other General Fund Revenues	472,843	54,224	294,639	62%	444,866	(150,227)
Total	3,114,183	595,434	3,090,508	99%	3,148,010	(57,502)
Total General Fund Revenues	8,255,183	781,176	8,272,512	100%	8,195,580	76,932
<u>Special Revenue Funds Revenues</u>						
Nushagak Fish Tax	459,500	123,403	509,749	111%	79,523	430,226
Fisheries Infrastructure Fund	-	3,459	29,454	-	-	29,454
Borough Formation Study Fund	-	2,076	17,678	-	-	17,678
Water	210,148	7,762	190,032	90%	172,110	17,922
Sewer	263,138	54,958	298,989	114%	223,217	75,772
Landfill	362,898	136,601	375,578	103%	148,442	227,136
Dock	709,603	49,497	443,045	62%	537,794	(94,749)
Boat Harbor	175,426	117,625	195,204	111%	120,299	74,905
E-911 Service	74,650	5,904	70,263	94%	59,580	10,683
Senior Center	469,969	64,771	481,892	103%	572,113	(90,221)
Total Special Revenue Funds Revenues	2,725,332	566,055	2,611,884	96%	1,913,078	698,806
<u>Capital Projects & Other Funds</u>						
Debt Service Fund Revenue	1,177,840	352,565	1,174,590	100%	923,591	250,999
Asset Forfeiture Fund	800	-	-	-	-	-
Dock and Harbor Capital Project Fund Revenue	-	-	280,435	-	716,055	(435,620)
Road and Streets Capital Project Fund Revenue	-	-	-	-	1,145,833	(1,145,833)
WasteWater Treatment Plant	2,280,000	224,211	265,745	12%	-	265,745
Force Main	1,800,000	33,656	1,430,436	79%	275,872	1,154,564
Water System Improvement (28305)	-	-	-	-	-	-
School Bond Project	-	(137)	298	-	20	278
Library Grants	69,000	25,058	76,539	111%	-	76,539
Library Roof	250,000	-	2,022	1%	-	2,022
JAG Grant	-	-	59,171	-	84,992	(25,821)
Equipment Replacement Capital Project Fund	-	-	-	-	-	-
Ambulance Reserve Capital Project Fund Revenue	38,000	36,722	36,722	-	45,903	(9,181)
Mary Carlson Estate Permanent Fund Revenue	10,000	20	(237)	-	1,430	(1,667)
Landfill Capital Project Fund	-	-	-	-	-	-
Total Capital Projects & Other Funds	5,625,640	672,094	3,325,720	59%	3,193,696	132,024
Total All Revenues	16,606,155	2,019,325	14,210,116	86%	13,302,354	907,762

City of Dillingham
Revenues and Expenditures As of June 30, 2013
Preliminary Figures

EXPENDITURES:	Budget - FY13	Jun-13	Year to Date Actual - 6/30/13	Percent	Previous Year	
					6/30/2012 per Audit	INC/(DEC) Last Year
General Fund Expenditures						
City Council	108,800	4,166	65,181	60%	59,236	5,945
City Clerk	127,769	15,961	132,695	104%	120,827	11,868
Administration	308,990	21,831	281,648	91%	409,483	(127,835)
Finance	580,666	59,112	602,902	104%	568,602	34,300
Legal	135,000	23,369	158,183	117%	252,615	(94,432)
Insurance	97,501	-	92,501	95%	96,627	(4,126)
Non-Departmental	260,100	12,693	269,576	104%	269,960	(384)
Planning	142,096	21,315	137,332	97%	134,123	3,209
Foreclosed Properties	-	6,431	17,281	0%	114,720	(97,439)
Meeting/Bingo Hall	3,680	382	3,612	98%	11,799	(8,187)
Public Safety Administration	197,625	12,429	143,110	72%		
Dispatch	415,229	39,752	452,897	109%	534,689	(81,792)
Patrol	543,529	64,847	536,511	99%	1,160,112	(623,600)
Investigations/WAANT	135,864	-	59,284	44%		
Corrections	551,864	50,381	550,763	100%	613,530	(62,767)
DMV	85,699	8,065	83,485	97%	93,955	(10,470)
Animal Control Officer	130,070	11,759	130,189	100%	130,111	78
K-9	93,719	602	83,765	89%		
PS IT	26,500	-	13,892	52%		
Fire	294,536	30,806	221,226	75%	304,549	(83,323)
Public Works Administration	217,096	7,866	177,858	82%	146,106	31,752
Building and Grounds	376,606	18,689	335,878	89%	383,432	(47,554)
Shop	247,151	(19,066)	162,994	66%	258,417	(95,423)
Street	581,271	44,568	583,906	100%	599,192	(15,286)
Library	201,510	16,003	144,389	72%	149,647	(5,258)
Museum	4,000	-	-	0%	1,557	(1,557)
City School	1,300,000	-	1,300,000	100%	1,350,000	(50,000)
Transfers to Other Funds	932,902	572,679	1,044,659	112%	1,033,208	11,452
Total General Fund Expenditures	8,099,772	1,024,640	7,785,718	96%	8,796,496	(1,310,829)
Special Revenue Funds Expenditures						
Nushagak Fish Tax						
Fish Tax Refunds	12,631	-	12,631	100%		
Transfer to General Fund	400,920	237,152	400,920	100%		
Transfer to Fisheries & Borough Funds	45,949	5,535	47,142	103%		
Water	210,148	27,968	190,032	90%	180,060	9,972
WasteWater	263,138	38,403	298,989	114%	265,868	33,121
Landfill	362,898	57,666	375,578	103%	427,262	(51,684)
Dock	479,327	151,668	567,332	118%	938,934	(371,602)
Boat Harbor	211,544	39,429	195,204	92%	222,894	(22,690)
E-911 Service	65,352	4,875	82,211	126%	165,067	(82,856)
Senior Center	469,969	53,635	476,220	101%	824,784	(348,564)
Total Special Revenue Fund Expenditures	2,521,876	373,644	2,185,566	87%	3,024,869	(839,303)
Capital Projects & Other Fund Expenditures						
Debt Service Fund Expenditures	1,177,840	-	1,174,590	100%	1,176,840	(2,250)
Asset Forfeitures Fund		1,377	7,769		28,185	(20,416)
Library Grants	61,293	26,300.70	76,539.03	125%	-	1,174,590
Library Roof	250,000			3%	-	7,769
Dock and Harbor Capital Project Fund Expenditures		1,567	59,337		716,055	(656,718)
Road and Streets Capital Project Fund Expenditures					1,145,833	(1,145,833)
WasteWater Treatment Plant	2,280,000	123,840	325,247	14.27%	159,995	165,252
Force Main	1,800,000	183,593	1,607,040	89%	276,755	1,330,285
Water System Improvement (28305)		1,275	11,185		-	11,185
School Bond Project Fund Expenditures		253,214	254,005		562,555	(308,551)
Homeland Security					84,992	(84,992)
JAG Grant					-	-
Equipment Replacement Capital Proj Fund Expen					119,668	(119,668)
Ambulance Reserve Capital Project Fund Expen	38,000				-	-
Mary Carlson Estate Permanent Fund Expenditure	10,000	991	7,718	77%	11,177	(3,459)
Landfill Capital Project Fund Expenditures		2,724	2,724		-	2,724
Total Capital Projects & Other Fund Exp.	5,617,133	594,881	3,526,154	63%	4,282,055	349,919
Total Expenditures	16,238,781	1,993,166	13,497,437	83%	16,103,420	(1,800,213)
Revenues Over (Under) Expenditures	367,374	26,160	712,679		(2,801,066)	2,707,975

City of Dillingham
Revenues and Expenditures As of June 30, 2013
Preliminary Figures

	<u>Fund Bal.</u> <u>6/30/2012</u>	<u>FY'13</u> <u>Revenues</u>	<u>FY'13</u> <u>Expenditures</u>	<u>Add or (-)</u> <u>Fund Bal</u>	<u>Fund Bal.</u> <u>6/30/2013</u>
General Fund	3,372,485	8,272,512	7,785,718	486,794	3,859,279
Water and Sewer	20,044	489,021	489,021	-	20,044
Landfill	-	375,578	375,578	-	-
Dock	1,179,047	443,045	567,332	(124,287)	1,054,760
Boat Harbor	-	195,204	195,204	-	-
E-911 Service	25,145	70,263	82,211	(11,948)	13,197
Asset Forfeitures Fund	9,035	-	7,769	(7,769)	1,266
Senior Center	-	481,892	476,220	5,672	5,672
Debt Service	-	1,174,590	1,174,590	-	-
Dock and Harbor Capital Project Fund	(18,386)	280,435	59,337	221,098	202,712
Road and Streets Capital Project Fund	-	-	-	-	-
WasteWater Treatment Plant	-	265,745	325,247	(59,502)	(59,502)
Water and Sewer Capital Project Fund	(218,388)	1,430,436	1,607,040	(176,604)	(394,992)
School Bond Project Capital Project Fund	393,520	-	254,005	(254,005)	139,516
JAG Grant	-	59,171	-	59,171	59,171
Library Grants	-	76,539	76,539	(0)	(0)
Library Roof	-	2,022	7,769	(5,748)	(5,748)
Equipment Replacement Capital Project Fund	57,036	-	-	-	57,036
Ambulance Reserve Capital Project Fund	498,858	36,722	-	36,722	535,580
Mary Carlson Estate Permanent Fund	397,385	(237)	7,718	(7,955)	389,430
Landfill Capital Project Fund	172,044	-	2,724	(2,724)	169,320
Total	5,887,825	13,652,937	13,494,021	158,915	6,046,740