



FINANCE AND BUDGET COMMITTEE

Monday, September 27, 2021 at 5:30 PM

AGENDA

In compliance with the Americans with Disabilities Act, individuals needing special accommodations / during this meeting should notify the City of Dillingham at 907-842-5212 at least three working days before the meeting.

MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

Limited Seating Available - Masks Required

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

This meeting will also be available at the following online location:

<https://us02web.zoom.us/j/82167616436?pwd=TW5pQ05lUVBNcFBEMHhAzQnV2L0ZZdz09>

Meeting ID: 828 6591 2644; participant #; passcode: 403355

Or dial (346) 248-7799; or (669) 900-6833

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

- [1.](#) Minutes of August 23, 2021

APPROVAL OF AGENDA

STAFF REPORTS

- [2.](#) August Revenue & Expense Report
3. Cash Flow Training

COMMITTEE BUSINESS

4. Ordinance 2021-08; An Ordinance of the Dillingham City Council Amending the Budget by Adopting Budget Amendment 1 and Appropriating Funds for the FY2022 City of Dillingham Budget
- [5.](#) ARPA Funding Update
6. Grant Writer Update

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Monday, August 23, 2021 at 5:30 PM

MINUTES

CALL TO ORDER

The Finance and Budget Committee met on Wednesday, August 23, 2021, in the City Council Chambers, Dillingham, AK, and via Zoom video conference call. Andy Anderson called the meeting to order at 5:35 p.m.

ROLL CALL

Committee members present and establishing a quorum (a quorum being four):

Alice Ruby	Chris Hladick	Bill Rodawalt
Andy Anderson	Anita Fuller	Curt Armstrong

APPROVAL OF MINUTES

1. June 21, 2021, Finance & Budget Committee Meeting Minutes

MOTION: Alice Ruby moved and Anita Fuller seconded the motion to approve the minutes of June 21, 2021.

VOTING: the motion to approve the minutes passed by unanimous roll call vote.

APPROVAL OF AGENDA

Agenda approved by unanimous consent.

STAFF REPORTS

- FY21 audit update. Auditors out week of July 26, 2021. Test work and controls done, audit estimated to be approximately 50% complete. Scheduled to return in October to finish audit work.
 - Department staffing. Finance currently has all positions filled. Departments with staffing concerns – Fire and Public Safety. Public Works has several positions open. Can consider contracting some of the work needing to be done.
 - Assessment of City Services workshop is scheduled for Saturday 8/28.
 - Asset list, vehicles and equipment. List is in progress, updates made to insurance and audit. List will be integrated into Dude Solutions to assist with timely updates.
2. June 30, 2021 Revenue and Expense Report (unaudited)
 - Evaluation of fund balances with comparison 2016 to present done.
 - ARPA funds will be disperse in two allotments. Funds to be received a year apart. Lost revenues to be captured for reimbursement.
 - Revenues and expenses are averaging in the 90% range.
 - Cash flow and investment report will be added to this report in the future, anticipate in 2022.

NEW BUSINESS

3. ARPA

- Application for funds has been accepted. Next step is to create a spending plan. \$529,000 scheduled to be received in the next month. Funds cannot be spent until the spending plan is submitted.
- Lost revenue and Water / Sewer projects are approved expenses for reimbursement. Recommended projects will be identified. Other funding sources will be investigated for projects.

4. Audit Update

- Covered under staff reports.

5. Grant Writer

- Broad categories could be put into the RFP, i.e. capital projects, program funding to supplement funding.
- Don't want to fall into needing grants to run programs.
- Operating and training grants are available, use to enhance operations.
- Staffing, experience, and time commitments are all consideration for selection.

PUBLIC/COMMITTEE COMMENT(S)

- Looking forward to the Saturday workshop on assessment of city assessments.
- Thank you to staff, noting quality of reports.

ADJOURNMENT

The meeting adjourned at 6:43 p.m.

Andy Anderson, Chair

ATTEST:

Lori Goodell, City Clerk

Approved: _____

	<u>Budget - FY21</u>	<u>08/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>	Uncollected	% Adj
General Fund Revenues							
General Sales Tax	\$ 2,500,000	\$ 698,183	29%	\$ 207,211	\$ 490,972	(1,996.04)	28%
General Sales Tax - Remote	500,000	25,284		658			
Alcohol Sales Tax	260,000	68,018	26%	-	68,018		26%
Transient Lodging Sales Tax	85,000	35,569	42%	6,051	29,518	-	42%
Gaming Sales Tax	65,000	9,096	14%	3,857	5,240		14%
Tobacco Excise Tax	370,000	75,438	20%	24,738	50,700		20%
Penalty & Interest - Sales Tax	20,000	8,036	40%	(9)	8,046		40%
Total Sales Tax	3,800,000	919,626	24%	242,506	652,494		24%
Real Property Tax	2,097,413	2,084,566	99%	2,136,337	(51,772)	(1,697,652.06)	18%
Personal Property Tax	482,872	479,357	99%	510,715	(31,358)	(348,853.32)	27%
Penalty & Interest - Property Tax	65,000	27,683	43%	25,804	1,879		43%
Total Property Taxes	2,645,285	2,591,605	98%	2,672,856	(81,251)		21%
Telephone Gross Receipts State Tax	65,000	69,128	106%	-	69,128		106%
Raw Fish Tax	475,000	-	0%	-	-		0%
Shared Fisheries	9,000	-	0%	-	-		0%
Community Sharing	75,700	84,575	112%	-	84,575		0%
Payment in Lieu of Taxes (PILT)	460,000	473,299	103%	484,326	(11,027)		103%
State Jail Contract	535,367	-	0%	-	-		0%
Ambulance Fees	55,000	1,053	2%	6,418	(5,366)		2%
Lease & Rental Income	35,000	1,780	5%	1,760	20		5%
Admin Overhead	220,625	24,190	11%	-	24,190		11%
PERS on Behalf	231,326	37,949	16%	52,846	(14,897)		16%
PERS Forfeiture Fund	67,033	2,617	4%	18,083	(15,466)		4%
Other Revenues	202,200	22,489	11%	4,153	18,336	-	11%
Total	2,431,251	717,079	29%	567,586	149,493		29%
Total	\$ 8,876,536	\$ 4,228,310	48%	\$ 3,482,948	\$ 720,736		25%
Special Revenue & Other Funds Revenue	8,972,817						
Water	233,224	41,036	18%	37,683	3,353	(12,346.97)	12%
Sewer	464,124	75,090	16%	75,984	(893)	(16,668.41)	13%
Landfill	270,429	76,328	28%	101,634	(25,306)	(5,897.00)	26%
Port - Dock	735,042	108,486	15%	226,159	(117,673)	(44,685.48)	9%
Port - Harbor	170,580	26,194	15%	26,206	(12)	(280.00)	15%
Asset Forfeiture Fund	2,000	(10)		-	(10)		0%
E-911 Service	65,000	15,403	24%	4,178	11,225		24%
Senior Center (Non-Grant)	54,746	4,775	9%	3,427	1,348		9%
Senior Center (Grant)	131,000	-	0%	(13,108)	13,108		0%
Library (Grants)	100,379	24,213	24%	9,974	14,239		24%
Debt Service	30,000	-	0%	-	-		
Mary Carlson Estate	4,000	(859)	-21%	1,894	(2,753)		-21%
Total	\$ 2,260,524	\$ 370,658	16%	\$ 474,031	\$ (103,374)		13%

	<u>Budget - FY21</u>	<u>08/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
Transfers					
<i>From General Fund to Other Funds</i>					
Water	19,731	-	0%	-	-
Landfill	421,117	-	0%	-	-
Senior Center	167,689	22,004	13%	-	22,004
Ambulance Reserve	49,500	105	0%	-	105
Equipment Replacement	35,000	-	0%	-	-
Capital Projects	140,981	1,304	1%	-	1,304
Debt Service SRF Loans	47,400	-	0%	-	-
Debt Service School Bond	1,066,250	-	0%	-	-
Debt Service Firehall Bond	46,000	-	0%	-	-
Debt Service Streets Bond	206,750	-	0%	-	-
<i>From Dock Fund to Harbor Funds</i>					
Port - Harbor	47,736	31,528	66%	-	31,528
Port - Harbor - Ice Machine	-	-	0%	-	-
Port - Harbor - Bathhouse	14,000	4,064	29%	-	4,064
<i>From Department to Department</i>					
Transfer from E911	55,468	6,847	12%	-	6,847
Total	\$ 2,317,622	\$ 65,852	3%	\$ -	\$ 65,852
Total Revenues & Transfers	\$ 13,454,682	\$ 4,664,820	35%	\$ 3,956,980	\$ 683,214

EXPENDITURES:	08/31/21		Percent	08/31/20	
	Budget - FY21	YTD		YTD	INC/(DEC)
General Fund Expenditures					
City Council	\$ 45,330	\$ 5,062	11%	\$ 7,311	\$ (2,249)
City Clerk	174,861	16,484	9%	13,383	3,102
Administration	537,228	40,501	8%	23,058	17,443
Finance	757,817	122,208	16%	67,612	54,596
Legal	60,000	0	0%	2,475	(2,475)
Insurance	262,000	0	0%	43,134	(43,134)
Non-Departmental	118,800	8,108	7%	14,442	(6,334)
Planning	274,666	25,963	9%	23,741	2,221
Foreclosures	6,000	0	0%	59	(59)
IT	217,385	17,299	8%	15,387	1,912
Meeting Hall above Fire Station	800	73	9%	74	(1)
Public Safety Administration	202,644	23,793	12%	18,929	4,864
Dispatch	554,688	68,473	12%	40,162	28,312
Patrol	1,030,286	122,706	12%	78,272	44,434
Corrections	715,440	73,430	10%	82,020	(8,590)
DMV	55,797	6,900	12%	7,445	(545)
Animal Control Officer	113,140	14,565	13%	14,637	(72)
Fire	368,277	9,022	2%	30,525	(21,503)
Fire Department Checking	15,000	0	0%	53	(53)
EOC	52,107	1,072	2%	0	1,072
Public Works Administration	393,788	20,386	5%	29,362	(8,976)
Building and Grounds	312,217	25,638	8%	29,009	(3,372)
Shop	579,165	52,341	9%	51,348	994
Street	456,939	38,523	8%	41,121	(2,599)
Library	155,802	21,017	13%	17,389	3,628
City School	1,300,000	325,000	25%	325,000	-
Transfers to Other Funds	2,200,418	23,413	1%	0	23,413
Total	\$ 10,960,595	\$ 1,061,978	10%	\$ 975,947	\$ 86,030

	<u>Budget - FY21</u>	<u>08/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
<u>Special Revenue Funds Expenditures</u>					
Water	252,955	23,360	9%	25,020	(1,660)
Sewer	291,200	23,263	8%	27,334	(4,070)
Landfill	691,546	58,011	8%	64,543	(6,532)
Port - Dock	735,042	106,806	15%	77,221	29,585
Port - Harbor	255,522	61,207	24%	76,789	(15,581)
Asset Forfeiture Fund	-	-		-	-
E-911 Service	55,468	6,847	12%	-	6,847
Senior Center (Non-Grant)	213,981	24,309	11%	23,433	876
Senior Center (Grant)	139,454	14,149	10%	25,734	(11,585)
Library (Grants)	100,379	13,197	13%	16,859	(3,662)
Mary Carlson Estate	2,146	59	3%	336	(277)
Ambulance Reserve Fund	10,000	-	0%	65,761	(65,761)
Debt Service SRF Loans	47,400	-	0%	-	-
Debt Service School Bond	1,066,250	-	0%	-	-
Debt Service Firehall Bond	46,000	-	0%	-	-
Debt Service Streets Bond	236,750	-	0%	-	-
Equipment Replacement	35,000	5,849	17%	-	5,849
Total	\$ 4,179,093	\$ 337,057	8%	\$ 403,028	\$ (65,971)
	\$ 15,139,688	\$ 1,399,035	9%	\$ 1,378,976	\$ 20,059
Net Increase (Decrease) to Fund Balances	\$ (1,685,006)	\$ 3,265,785		\$ 2,578,004	\$ 663,155

	<u>Budget - FY21</u>	<u>08/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
Grant & Bond Revenues					
ANTHC-Lagoon	155,777	227	0%	6,679	(6,452)
State Public Safety	-	(3,056)		-	(3,056)
CARES	-	472,784		1,143,250	(670,467)
State MMG 28308-Water Imp	-	-		(365,820)	365,820
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	88,125	-	0%	-	-
SRF Loan - Water	-	240		(11,821)	12,061
SRF Loan - Wastewater	130,000	-	0%	-	-
SRF Loan - Landfill	59,621	5,320	9%	(29,631)	34,951
State CARES Public Safety	-	-		12,986	(12,986)
State SART	-	-		800	(800)
Southern Region EMS	-	360		360	-
Curyung-Ice Machine	2,000	-	0%	-	-
Alaskan Leaders Fisheries PS Camera Repair	-	-		2,000	(2,000)
BBEDC Intern Program	133,193	(7,753)	-6%	-	(7,753)
Bond Investment Income	-	42		755	(712)
Streets	-	-		-	-
FireHall	-	-		-	-
Total	\$ 1,238,716	\$ 468,164		\$ 758,209	\$ (291,394)
Grant & Bond Expenditures					
ANTHC-Lagoon	155,777	-	0%	6,108	(6,108)
State Public Safety	-	749		-	749
CARES	-	-		355,561	(355,561)
State MMG 28308-Water Imp	-	-		693,274	(693,274)
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	88,125	-	0%	-	-
SRF Loan - Water	-	-		-	-
SRF Loan - Wastewater	130,000	-	0%	-	-
SRF Loan - Landfill	59,621	8,364	14%	(2,411)	10,776
State CARES Public Safety	-	-		12,986	(12,986)
State SART	-	-		800	(800)
Southern Region EMS	-	-		-	-
Curyung-Ice Machine	2,000	770	39%	840	(70)
Alaskan Leaders Fisheries PS Camera Repair	-	-		-	-
BBEDC Intern Program	133,193	20,617	15%	6,767	13,850
Streets	-	-		675,018	(675,018)
FireHall	-	-		615	(615)
Total	\$ 1,238,716	\$ 30,501		\$ 1,781,659	\$ (1,751,158)
	\$ -	\$ 437,663		\$ (1,023,449)	\$ (2,042,552)

	<u>Budget - FY21</u>	<u>08/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>08/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
<u>Capital Project Funds Revenues</u>					
Investment Income	-	-		-	-
Insurance Proceeds	350,000	-		-	-
Total	\$ 350,000	\$ -		\$ -	\$ -
<u>Capital Project Funds Expenditures</u>					
Public Safety Building	7,000	-	0%	-	-
Streets	-	-		-	-
Water Improvements	-	-	0%	221,727	(221,727)
WasteWater Improvements	-	-		-	-
Sewer Lagoon Relocation	109,664	-		-	-
Other Lift Station	-	-		-	-
Landfill New Cell	-	-		-	-
Landfill Shop Fire	350,000	-		-	-
Landfill Groundwater Well	24,317	-		-	-
Bingman-Harbor cleanup	167,480	-		-	-
Total	\$ 658,461	\$ -	0%	\$ 221,727	\$ (221,727)
	\$ (308,461)	\$ -	0%	\$ (221,727)	\$ 221,727

	Budget	Actual
General Fund Revenue	\$ 8,876,536	\$ 4,228,310
Special Fund Revenue	\$ 2,260,524	\$ 370,658
Transfers In	\$ 2,317,622	\$ 65,852
Grant and Bond Revenue	\$ 1,238,716	\$ 468,164
CIP Revenue	\$ 350,000	\$ -
	\$ 15,043,398	\$ 5,132,984
General Fund Expenditures	\$ 10,960,595	\$ 1,061,978
Special Fund Expenditures	\$ 4,179,093	\$ 337,057
Grant and Bond Expenditures	\$ 1,238,716	\$ 30,501
CIP Expenditures	\$ 658,461	\$ -
	\$ 17,036,865	\$ 1,429,536
Net Increase (Decrease) to Fund Bal	\$ (1,993,467)	\$ 3,703,448

	<u>Fund Bal.</u> <u>6/30/2020</u> <u>Audited</u>	<u>Fund Change</u> <u>6/30/2021</u> <u>Unaudited</u>	<u>FY'22</u> <u>Revenue</u>	<u>FY'22</u> <u>Expenditures</u>	<u>Add or (-)</u> <u>FY22 Fund Bal</u>	<u>Fund Bal</u> <u>6/30/2021</u> <u>Unaudited</u> Section . Item 2.
General Fund	5,555,980	(341,731)	4,235,157	1,061,978	3,173,180	8,387,429
Streets Project	3,078,649	(2,977,878)	42	-	42	100,813
Planning Capital Project	264,537	1,579	1,304	-	1,304	267,421
Debt Service	-	-	-	-	-	-
Special Revenue Fund						
Water & Sewer	552,780	196,197	116,126	46,623	69,504	818,481
Landfill	(14,281)	13,231	76,328	58,011	18,317	17,268
Port - Dock	1,218,057	55,296	108,486	106,806	1,680	1,275,033
Port - Harbor	13,256	(1,062)	61,785	61,207	578	12,772
E-911 Service	268,809	17,848	15,403	6,847	8,556	295,213
Asset Forfeitures Fund	27,733	29	(10)	-	(10)	27,752
Reward Fund	400	-	-	-	-	400
Senior Center	11,099	(12,833)	26,779	38,458	(11,679)	(13,413)
Library (Grants)	(804)	4,987	24,213	13,197	11,016	15,199
Public Safety	-	210	(2,696)	749	(3,446)	(3,236)
Local Support	1,170	1,595	(7,753)	20,617	(28,370)	(25,605)
Covid Support	-	-	472,784	-	472,784	472,784
Capital Project Fund						
Ambulance Reserve Capital Project	544,853	(244,480)	105	-	105	300,478
Equipment Replacement Capital Project	68,327	(3,354)	-	5,849	(5,849)	59,124
School Project	(1,626)	-	-	-	-	(1,626)
Firehall Project	787,325	(666,785)	-	-	-	120,540
Dock and Harbor Capital Project	-	-	-	770	(770)	(770)
Public Safety Capital Project	-	-	-	-	-	-
Wastewater System Improvements	-	-	227	-	227	227
Water Improvement	-	-	-	-	-	-
SOA Loans Capital Projects	-	9	5,560	8,364	(2,804)	(2,795)
Denali Commission Project	-	-	-	-	-	-
Landfill Committed Funds	172,044	-	-	-	-	172,044
Permanent Fund						
Mary Carlson Estate	367,955	524	(859)	59	(918)	367,562
Undesignated - VEEP						
Total	12,916,263	(3,956,617)	5,132,984	1,429,536	3,703,448	12,663,094

ARPA Update

We have received our first tranche of funding for ARPA and it's not what we thought it was going to be. The amount received is \$284,842.85. I was told by a DCRA employee that we may receive more funding shortly and I asked her to keep me updated, but have not heard from her.

I have been researching grant opportunities through ARPA that may be appropriate for Dillingham. I have down loaded the NOFO (Notice of Funding Opportunity) for the Economic Adjustment Assistance grant that looks to be a good fit. However, if EDA thinks another program under EDA works better they will make the decision to process the grant under a different heading. My next step is to get access to Grants.gov to get to the application and begin familiarizing myself with what EDA is looking for. We already have a SAM's number all I need is Anita to get me access.

I am communicating with Senator Murkowski's office about the possibility of getting the Harbor Floats (includes utility extensions) via an earmark in an upcoming infrastructure bill. I have not heard back from Jamie O'Conner yet whom I have reached to as a staffer in Lisa's office. I think there is a good possibility this could happen but we shall see. The project is \$6.6 million dollars. A good plan B would be the grant via EAA. There may be other projects we want to apply for as well.

I am not waiting for the grant writer because this funding is first come first serve so I don't think we should delay, but of course keep pressing ahead for the grant writer RFP.

The council should have a workshop to prioritize projects very soon. We want the grant writer to hit the ground running.

I also need to review the NOFO for the build back america grant which I should get to next week.

Thanks

--

Chris Hladick
Interim City Manager
City of Dillingham, Alaska
907.843.2131 - mobile
manager@dillinghamak.us
P.O. Box 889, 141 Main Street
Dillingham, Alaska 99576
<https://www.dillinghamak.us/>