



FINANCE AND BUDGET COMMITTEE

Monday, September 22, 2025 at 5:30 PM

AGENDA

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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

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

Zoom ID: 920 483 0473

passcode: 99576

dial 1 (719) 359-4580

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

- [1.](#) August 18, 2025
December 5, 2024
August 26, 2024
May 30, 2024
May 28, 2024
May 23, 2024
May 10, 2024
March 4, 2024
October 23, 2023
May 29, 2023

APPROVAL OF AGENDA

STAFF REPORTS

- [2.](#) Finance and Budget Staff Report
- [3.](#) Financial Report
 - a. 07/2025

OLD BUSINESS

4. Fish Tax

NEW BUSINESS

5. Budget Amendment Meeting

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Monday, August 18, 2025 at 5:30 PM

MINUTES

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

MEETING INFORMATION FINANCE & BUDGET COMMITTEE MEETING

CITY HALL COUNCIL CHAMBERS

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

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

Zoom ID: 920 483 0473

passcode: 999576

dial (719) 359-4580

Dial in Zoom is more stable than video. If Zoom freezes or crashes, video access will be limited.

CALL TO ORDER

Meeting called to order at 5:32 PM.

ROLL CALL

- Members Present: Kurt Armstrong, Michael Bennett, Caleb Westfall, Anita Foran, and Jack Savo
- Members Absent: Mayor (excused, out of town) Michael arrived at 5:35, after roll call
- Quorum established.

APPROVAL OF MINUTES

1.Motion: Approve minutes of March 12, 2025, and May 17, 2025, as a block.

- Moved by Anita, seconded by Steve.
- Vote: No objections. Motion passed unanimously.

APPROVAL OF AGENDA

- Motion: Approve agenda as presented.
- Moved by Steve, seconded by Anita.
- Vote: No objections. Motion passed unanimously.

STAFF REPORTS

2.Finance and Budget Staff Report

Finance & Budget Staff Report – Anita

- Harbor Fund Deficit: FY25 harbor fund ended with ~\$80,000 deficit. Options discussed: to cover with general fund or transfer from Port Fund balance (~\$662,000 available). Anita recommended using Port Fund to maintain general fund stability.
- Fund Balance Overview: Reviewed historical fund balances from 2016–2025. General fund increased with grants (e.g., LGLR) but saw declines due to deferred maintenance and capital projects.
- Questica Budget Software: Implementation nearly complete; staff rollout planned by end of August, then expanded for Council and eventually public access.
- FY25 Audit: Scheduled for October 13 (initial test) and December 1 (final). Preparing for in-depth review following FY24 findings.
- Staffing: Two part-time finance positions left vacant to save costs. Staff undergoing training.
- Property Taxes: Active outreach to clarify assessments. Discussion raised on:
 - Public concerns over property tax increases (13% equity hike perception).
 - Potential for workshops with appraisers to improve transparency.
 - Exploration of tax base expansion (native allotments sunset, annexation of waterways).
- Internal Controls: ACH transfers could improve oversight; updated process will require Council review/sign-off. Retroactive FY25 ACH records will be compiled for Council.
- Contracts: Appraiser and auditor contracts will go out for competitive bid (typically three-year cycles).
- Leases: Reviewing all City lease/rental properties

3. Financial Reports

- April–June 2025 revenue/expense reports presented (unaudited).
- Final fund balance impacts are less than budgeted, however still subject to audit reconciliation.
- Transfers: No transfers required between water and wastewater funds.
- Equipment shipping costs noted as higher than anticipated due to timing and shipping delays in the equipment fund.

4. Balance Sheet presented

5. City of Dillingham Cash Vest Report introduced

OLD BUSINESS

6. Fish Tax- nothing new to report

- Fish Tax: Committee discussed code authority to levy raw fish tax within city limits. Revenues earmarked for port. Potentially small revenue source but would reduce need for transfers to Harbor.

NEW BUSINESS

7. Investment Draft Policy Investment Draft Policy: Deferred for future discussion.

8. Senior Center Budget Revision

Senior Center Budget Revision: Added to agenda; to be addressed once Questica is fully implemented.

- Revenue Expansion Items (Added in Discussion):
- Exploration of taxing improvements on native allotments (sunset clause).
- Annexation of waterways as potential significant revenue stream.
- Workshop to be scheduled with staff, assessor, and public participation for analysis of revenue options.

PUBLIC/COMMITTEE COMMENT(S)

- Members emphasized need for transparency with public regarding property taxes and new revenue options.
- Suggested public workshops and proactive communication to frame potential revenue changes positively.
- Next Finance & Budget meeting scheduled for September 15, 2025 (tentatively rescheduled to September 16 or 20).

ADJOURNMENT

- Meeting adjourned at approximately 8:02 PM.

ATTEST:

Abigail Flynn, Acting City Clerk

[SEAL]

Date Approved:



RESCHEDULED - FINANCE AND BUDGET COMMITTEE

Thursday, December 05, 2024 at 5:30 PM

MINUTES

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

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

Originally Scheduled Meeting Postponed from 12/03/2024 at 5:30 P.M

Rescheduled for December 5th, 2024 at 5:30 P.M.

CALL TO ORDER

The meeting was called to order at 5:30 PM by Councilman Curt Armstrong, Chair.

ROLL CALL

Attendees:

- **Chair:** Councilman Curt Armstrong
- **Members Present:** Council Members Kaleb Westfall, Alice Ruby (Mayor), Michael Bennett, Acting City Manager Dan Decker; Finance Director Anita Fuller;
- **Also present:** Acting City Clerk Abigail Flynn

Action Items:

1. Approval of Minutes:

- **Motion:** Approve the minutes of the September 23, 2024 meeting, with the correction on page three under New Business, subsection four, changing "promoted" to "indicated."
- **Outcome:** Motion carried unanimously.

2. Approval of Agenda:

- **Motion:** Approve the agenda as presented.
- **Second:** Mayor Alice Ruby.
- **Outcome:** Motion carried unanimously.

3. Staff Reports:

- **Financial Reports:** Finance Director Anita Fuller presented financial reports for August, September, and October 2024, including fund balance updates, sales tax collection efforts, property tax collection status, and PILT and shared fishery tax updates.
- **Follow-up Actions:**
 - Provide historical comparison of fishery tax numbers.

Dillingham AK

Rescheduled - Finance and Budget Committee

December 05, 2024

- Assess the impact of AML managing the dock.
- Evaluate investment options with Three Plus One.

4. Old Business:

- **Fish Tax Discussion:**

- Discussed exploring sales versus excise tax options for fish tax implementation.
- **Action:** Staff to obtain clarification on the differences between sales and excise tax options.

5. New Business:

- **Budget Timeline:**

- Scheduled next meeting for January 21, 2025 (changed from January 20 due to Martin Luther King Day).
- Set subsequent meeting for February 17, 2025.
- Plan additional meetings in February for budget revisions and discussions.

Adjournment:

- **Time:** 7:49 PM

ATTEST:

 Abigail Flynn, Acting City Clerk
Approval Date:

[SEAL]



FINANCE AND BUDGET COMMITTEE

Monday, August 26, 2024 at 5:30 PM

MINUTES

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

MEETING INFORMATION

AMENDED FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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

CALL TO ORDER

Date: Monday, August 26, 2024

Time: 5:30 PM

Location: City Hall Council Chambers, 141 Main Street, Dillingham, AK 99576

Attendees:

- Present: Chairman Curt Armstrong, Councilman Kaleb Westfall, Councilman Michael Bennett (via phone), Finance Director Anita Fuller,
- Also in attendance: Public Works Director Phil, Acting Clerk Abigail Flynn
- Absent: City Manager, Mayor

Action Items:

1. Approval of Meeting Minutes:
 - Motion: Approve the meeting minutes from December 27, 2023, and February 5, 2024, with clerical corrections.
 - Outcome: Motion carried unanimously.
2. Approval of Agenda:
 - Motion: Approve the agenda as presented.
 - Outcome: Motion carried unanimously.
3. Staff Reports:
 - Finance Report: Anita Fuller presented detailed revenue and expense reports, including updates on fund balances, tax revenues, grants, and budget revisions.
 - Discussion: Addressed updates on audits, accounting software implementation, and property tax collections.
4. Public Works Equipment Purchase:

Dillingham AK

Finance and Budget Committee

August 26, 2024

- Discussion: Considered the purchase of a Bobcat skid steer loader from Craig Taylor through the Sourcewell procurement process.
 - Action: Pending council approval, proceed with the purchase.
5. Fish Tax Code Revisions:
- Discussion: Discussed potential revisions to the fish tax code.
 - Action: Further review and recommendations to be addressed in future meetings.
6. Incinerator Project and Budget Revision:
- Discussion: Discussed the incinerator project and necessary budget revisions.
 - Action: Detailed plans and budget adjustments to be presented in upcoming meetings.

Adjournment:

- Time: 7:48 PM
- Motion: Chairman Armstrong adjourned the meeting.
- Outcome: Meeting adjourned.

ATTEST

Abigail Flynn, Acting City Clerk

Approval Date:

[SEAL]



FINANCE AND BUDGET COMMITTEE

Thursday, May 30, 2024 at 5:30 PM

MINUTES

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MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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/82103398167?pwd=CDAU6nfeXES0QSJnHltDtebynY4c.1;>

821 0339 8167 passcode: 158300

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

CALL TO ORDER

Attendees:

- **Present:** Councilman Curt Armstrong, Mayor Alice Ruby, Councilman Kaleb Westfall, Finance Director Anita Fuller, Acting City Manager Dan Decker
- Also present: City Clerk in Training Abigail Flynn
- **Absent:** Councilmember Michael Bennett

Agenda Adjustments:

- No formal agenda adjustments made.

NEW BUSINESS

FY25 Budget Proposal

1. **Budget Review Workshop:**
 - a. **Action:** Schedule a workshop before June 6 to review updated budget figures and introduce the budget ordinance.
 - b. **Assigned to:** Acting City Manager Decker
2. **Public Works Equipment List:**
 - a. **Action:** Obtain a comprehensive list of equipment and a prioritized replacement schedule for budget consideration.
 - b. **Assigned to:** Public Works Director (via Acting City Manager Decker)
3. **Loan Forgiveness for Water and Sewer Projects:**
 - a. **Action:** Investigate the possibility of loan forgiveness for water and sewer projects.
 - b. **Assigned to:** Acting City Manager Decker
4. **Lobbyist for Harbor Development Project:**

Finance and Budget Committee

May 30, 2024

- a. **Action:** Explore the potential for hiring a project-specific lobbyist to advocate for the harbor development project and secure funding.
 - b. **Assigned to:** Acting City Manager Decker
- 5. **Board of Equalization Handbook:**
 - a. **Action:** Provide the Board of Equalization handbook to committee members for review.
 - b. **Assigned to:** City Clerk's Office
- 6. **Budget Analysis for Transparency:**
 - a. **Action:** Analyze the budget to differentiate between operating expenses and capital investments, ensuring transparency in the use of fund balances.
 - b. **Assigned to:** Finance Director Anita Fuller
- 7. **Online Payment System Implementation:**
 - a. **Action:** Develop a plan for implementing online payment systems and website improvements to enhance revenue collection and customer service.
 - b. **Assigned to:** Finance Director Anita Fuller
- 8. **Evidence Room Audit in Public Safety:**
 - a. **Action:** Evaluate the need for an evidence room audit in the Public Safety department and allocate funds accordingly.
 - b. **Assigned to:** Public Safety Department
- 9. **Pet Cremation Service Fee:**
 - a. **Action:** Investigate the feasibility of implementing a fee or suggested donation for pet cremation services provided by the Animal Control department.
 - b. **Assigned to:** Animal Control Department

Adjournment:

- **Time:** 9:45 PM
- **Motion:** Chairman Armstrong adjourned the meeting.

ATTEST:

 Abigail Flynn, Acting City Clerk

[SEAL]

Approval Date:



FINANCE AND BUDGET COMMITTEE

Tuesday, May 28, 2024 at 5:30 PM

MINUTES

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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/88363243431?pwd=CVK98vPjWMiaaQbxtKNWMFnbUtVU5E.1;>

883 6324 3431

passcode: 044884

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

Call to Order:

- Chairman Armstrong called the meeting to order at 5:30 PM.

Roll Call:

- **Present:** Chairman Armstrong, Mayor Ruby, Councilman Westfall, Councilman Bennett, Anita Fuller (Finance Director).
- **Absent:** Not specified.

Approval of Minutes:

- No minutes from previous meetings were available for approval.

Approval of Agenda:

- No formal motion was made to approve the agenda.

Staff Reports:

- **Planning Department Budget:** Presented by Chris Maines, Planning Director.
- **Harbor Budget (including ice machine and bathhouse):** Presented by Danny Miller, Harbor Master.
- **Library Budget:** Presented by Sonja Marx, Librarian.

Key Follow-Up Actions:

1. **Planning Department:**

Finance and Budget Committee

May 28, 2024

- a. Investigate details of the coastal erosion survey.
- 2. Harbor Department:**
 - a. Revise tariff language.
- 3. Library:**
 - a. Review and potentially implement a volunteer program.

Citizen's Discussion:

- No formal citizen comments were recorded during the meeting.

Committee Comments:

- Mayor Ruby and Councilman Westfall discussed revenue items, particularly concerning tobacco tax and administrative overhead calculations for enterprise funds.

Adjournment:

- The meeting adjourned at approximately 8:01 PM.

Next Meeting:

- Scheduled for Thursday, May 30, 2024, at 5:30 PM.

ATTEST:

Abigail Flynn, Acting City Clerk

Approval Date:



FINANCE AND BUDGET COMMITTEE

Thursday, May 23, 2024 at 5:30 PM

MINUTES

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MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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/82608278649?pwd=NXIzZ2V0Ymg5dGhqE5dE55dz09;>

826 0827 8649 passcode: 809087

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

Call to Order:

- Chairman Armstrong called the meeting to order at 5:30 PM.

Roll Call:

- Present:** Chairman Armstrong, Mayor Ruby, Councilman Westfall, Anita Fuller (Finance Director).
- Absent:** Not specified.

Approval of Minutes:

- No minutes to approve.

Approval of Agenda:

- No formal motion to approve the agenda as it was a workshop meeting.

Staff Reports:

1. Public Safety Budget:

- Anita Fuller presented budget information for public safety departments, including administration, dispatch, patrol, and corrections.
- Key follow-up actions:
 - Anita to investigate Chief O'Malley's travel arrangements and contract.
 - Anita to explore airline rewards/mileage programs for city travel.
 - Anita to maintain \$700,000 in the corrections budget for state negotiations.
 - Anita to schedule a meeting with the State of Alaska regarding the corrections budget.

2. DMV Revenue and Expenses:

Finance and Budget CommitteeMay 23, 2024

- a. Anita presented budget details on DMV revenue and vehicle tax allocation.
- b. Key follow-up action:
 - i. Anita to investigate how DMV revenue and vehicle tax are recorded.

Follow-up Actions:

1. Anita to confirm Chief O'Malley's travel arrangements and address questions regarding her contract.
2. Anita to explore potential airline rewards programs for city travel.
3. Anita to maintain a \$700,000 allocation in the corrections budget for state negotiations.
4. Anita to schedule a meeting with the State of Alaska regarding the corrections budget.
5. Anita to ensure all materials are prepared by Monday 5:00 PM for review before the next meeting.
6. Anita to investigate how DMV revenue and vehicle tax are recorded.

Citizen's Discussion:

- Key speakers included:
 - **Anita Fuller:** Presented detailed budget information on corrections expenses, DMV operations, and revenue.
 - **Mayor Ruby:** Raised concerns about vehicle tax allocation and expressed concerns about sustainable spending.
 - **Councilman Westfall:** Discussed spending proportions between criminal justice and education.

Committee Comments:

- **Mayor Ruby:** Expressed concerns about sustainable spending and the potential for service cuts.
- **Councilman Westfall:** Suggested balancing spending between criminal justice and education.
- **Chairman Armstrong:** Managed meeting flow and contributed to discussions on historical budget negotiations.

Mayor's Comments:

- Mayor Ruby emphasized the importance of future planning to avoid financial crises. She raised concerns about:
 - Vehicle tax allocation in DMV revenue.
 - Using fund balance for operating costs versus capital investments.
 - Sustainable spending to avoid repeating past service cuts, such as library closures and defunding other services.

Adjournment:

- The adjournment time was not specified in the transcript.

Next Meeting:

- The next meeting is scheduled for Tuesday, May 28, 2024, at 5:30 PM to complete the review of the remaining budget items before preparing the council packet.

Finance and Budget Committee

May 23, 2024

ATTEST:

Abigail Flynn, Acting City Clerk

Approval Date:

[SEAL]



FINANCE AND BUDGET COMMITTEE

Friday, May 10, 2024 at 5:30 PM

MINUTES

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MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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

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<https://us02web.zoom.us/j/86143595982?pwd=U3FaUE4rVi9STVN1M2VGcVBsTWZzUT09;>

Meeting ID: 861 4359 5982 passcode: 815783

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

CALL TO ORDER

Call to Order:

- Acting City Manager Decker called the meeting to order at 5:30 PM.

Roll Call:

- **Present:** Acting City Manager Decker, Anita Fuller (Finance Director), Councilman Michael Bennett, Councilman Kaleb Westfall, Mayor Alice Ruby, Councilman Kevin McCambly
- Other Staff: (Public Works Staff), Bill (Public Works Staff), Phil (Public Works Director).
- **Absent:** Curt Armstrong

Approval of Minutes:

- No minutes to approve.

Approval of Agenda:

- Motion to approve the agenda was made and seconded, but the specific members who made the motion were not identified. Public Works Director Phil requested to include historical budgets from the past three years for informational purposes.

Staff Reports:

- **Public Works Budget:**
Anita presented detailed budget information for the Public Works department, covering administration, buildings and grounds, shop, streets, water, wastewater, and landfill divisions.
 - **Questions/Discussions:**

- Mayor Ruby and Councilman Westfall asked about salary increases and PERS changes due to new Senate legislation.
- Staff needs to update several narratives and make corrections to administrative overhead calculations.

Follow-up Actions:

1. Staff to update narratives and correct administrative overhead calculations for the Public Works budget.
2. Anita to address salary increases and PERS changes based on new Senate legislation.
3. Public Works Director Phil to provide additional budget information on fleet management and equipment replacement practices in the next meeting.

Citizen's Discussion:

- none

Committee Comments:

- Mayor Ruby thanked Phil for attending and Anita for scheduling the meeting around the holiday weekend.
- Mayor Ruby expressed concerns about fleet management and vehicle replacement practices, as well as landfill operations and budget increases.

Mayor's Comments:

- Mayor Ruby emphasized the importance of maintaining the landfill and its incinerator, raised concerns about budget increases in various departments, and reflected on historical challenges with landfill site selection.

Adjournment:

- The meeting was adjourned, but the specific time of adjournment was not recorded in the transcript.

Next Meeting:

- The next meeting is scheduled for May 20, 2024, to continue budget discussions and address remaining items.

ATTEST:

Abigail Flynn, Acting City Clerk
[SEAL]

Approval Date:



FINANCE AND BUDGET COMMITTEE

Monday, March 04, 2024 at 5:30 PM

MINUTES

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MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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/87947641307?pwd=dWlIK01aNi9nMGdzekE1R3BybThuQT09;>

Meeting ID:879 4764 1307 passcode: 093299

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

CALL TO ORDER

Call to Order:

- Chairman Armstrong called the meeting to order at 5:30 PM.

Roll Call:

- **Present:** Chairman Armstrong, Anita Fuller (Finance Director), Councilmember Kaleb, Councilmember Kevin (planned to attend via Zoom)
- **Absent:** Councilmember Alice (sent a text about a last-minute issue),

Approval of Minutes:

- No minutes were considered for approval.

Approval of Agenda:

- No formal motion to approve the agenda was recorded.

Staff Reports:

- **Finance Department Budget Review:**
Anita Fuller, Finance Director, provided a detailed review of the FY2024 budget, explaining her work with department heads, monthly report reviews, and budget adjustments. The report

Finance and Budget Committee, March

04, 2024

focused on staffing, overtime, vehicle purchases, harbor operations, and various departmental budgets.

- **Follow-up Actions:**

- Anita to continue working with department heads to address staffing and overtime concerns.
- Staff to provide more detailed information about specific department budgets, including harbor operations and vehicle purchases, for the next meeting.

Citizen's Discussion: none

Committee Comments:

- Councilmember Kevin discussed the non-operational security cameras at the harbor and the need for improvements to the surveillance systems.

Mayor's Comments:

- The Mayor was absent from the meeting and did not provide comments.

Adjournment:

- The meeting was adjourned, but the exact time of adjournment was not specified.

Next Meeting:

- The next meeting is scheduled for March 14, 2024, but no specific time was mentioned.

ATTEST:

Abigail Flynn, Acting City Clerk

Approval Date:

[SEAL]



FINANCE AND BUDGET COMMITTEE

Monday, May 29, 2023 at 5:30 PM

MINUTES

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

CALL TO ORDER

Chair Curt Armstrong called the meeting to order at 5:40 p.m.

ROLL CALL

Members Present (Quorum established):

Curt Armstrong
Alice Ruby

Perry Abrams
Anita Fuller

Excused: Aksel Buholm

Staff Present: Lori Goodell

APPROVAL OF MINUTES

Motion: Perry Abrams moved to approve the minutes of April 17, 2023; seconded by Alice Ruby.

Vote: Motion passed by unanimous consent.

APPROVAL OF AGENDA

Motion: Anita Fuller moved to approve the agenda; seconded by Alice Ruby.

Vote: Motion passed by unanimous consent.

STAFF REPORTS

Finance & Budget Update presented by Finance Director Anita Fuller:

- Staffing: Assistant Finance Director (Purchasing & Disbursement) began on site effective 5/19. Training underway for Anthony Reynolds on wage deductions. One finance position remains open.
- Grant Reporting: FY23 NTS reporting in progress; FY24 NTS application in progress. ARPA grant reporting completed but login transfer issues remain unresolved. Linked grant and jail contract quarterly reports submitted.
- Audit: FY22 audit rescheduled for November 27, 2023; FY23 audit scheduled for January 2024.
- Insurance: API insurance renewal completed April 21; general insurance proposal expected by end of May.

- Software: Property tax software in development; Questica budget software kickoff scheduled June 14. Property tax invoices scheduled for July 1 distribution.
- Additional Notes: Council report FAQs provided for reference.

NEW BUSINESS

Seafood Processor Excise Tax Update

- Staff and committee members met with Peter Pan representatives to address concerns with the proposed excise tax.
- Key discussion points included mirroring Bristol Bay sales tax while maintaining excise tax flexibility, annual filing, avoiding double taxation of fish, draft exemptions or credits, and reducing the proposed rate.
- Committee discussion emphasized comparing Borough's tax ordinance, avoiding loopholes, and considering impacts on dock revenues.
- Noted Peter Pan's purchase of the vessel Gordon Jensen, which may shift processing away from local facilities.

2. FY24 Budget

- Finance Director presented Revision #3 of the FY24 budget packet, including narratives and spreadsheets.
- Highlights:
 - General Fund revenues: \$10,326,939
 - Appropriations: \$23,637,516
 - Projected negative fund balance impact: -\$4,648,000 (General Fund, Wastewater, and Dock funds affected)
- Adjustments: compliance officer duties assigned to Deputy City Manager, dispatch wage updates, landfill equipment additions, harbor support transfers, and harbor float replacement project funding.
- Senior Center budget balanced with \$290,429 city transfer.
- Equipment Replacement Fund: \$600,000 allocation includes three new patrol vehicles and a fire command truck; discussion on long-term replacement schedule.
- Capital Improvement section incomplete due to technical delays; further work required before ordinance finalization.
- Committee discussed vehicle sizes, harbor fee adjustments, replacement planning, and wage scale increases (10% vs. 5%) with recruitment/retention considerations.
- Next Steps: Draft ordinance to be circulated by May 30; additional committee meeting scheduled May 31 at 4:30 p.m.; Council workshops to be held prior to June 1 and June 15 meetings.

PUBLIC/COMMITTEE COMMENT(S)

General discussion on budget process and upcoming workshops.

ADJOURNMENT

Chair Armstrong adjourned the meeting at 7:19 p.m.

Dillingham AK

Finance and Budget Committee

May 29, 2023

ATTEST

Abigail Flynn, Acting City Clerk

Date of Approval

[SEAL]



FINANCE AND BUDGET COMMITTEE

Monday, October 23, 2023 at 5:30 PM

MINUTES

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MEETING INFORMATION

FINANCE & BUDGET COMMITTEE MEETING CITY HALL COUNCIL CHAMBERS

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

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<https://us02web.zoom.us/j/83223633340?pwd=czBpd2czN2JjOU45NUhiazNzQW9EQT09>

Meeting ID: 827 8420 7489 passcode: 076982

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

CALL TO ORDER

Chair Curt Armstrong called the meeting to order at 5:30 p.m.

ROLL CALL

Members Present (Quorum established):

- Curt Armstrong
- Alice Ruby
- Anita Fuller
- Kimberly Johnson

Excused:

- Aksel Buholm

APPROVAL OF MINUTES

Previous meeting minutes were not available. No action taken.

APPROVAL OF AGENDA

Motion: Kimberly Johnson moved to approve the agenda; seconded by Anita Fuller.

Vote: Motion passed by unanimous consent.

STAFF REPORTS

Finance and Budget Memo

- FY22 & FY23 Audit: Updates provided.
- Staffing: Updates on hires and training; Account Tech II attended AML tax training; Finance Director attended RUBA training.
- AML sales tax guidance: AML is updating guidance to clarify that if a federally recognized

tribe sells a product to generate revenue, sales tax would be assessed. Noted this aligns with Dillingham Municipal Code and is not opposed by the City.

- Grants: NTS and NSIP FY23 grant reporting completed and approved by the granting agency.
- Insurance: Broker notified that Heritage Select is ending; City will evaluate other insurance plans.
- Contracts: LMJ contract renewed for another year.

August 2023 Revenue and Expense Report

- August 2023 Revenue and Expense Report: Overview of report layout and sections. At this point in the fiscal year, 16% of the budget is expected; revenues are exceeding expenditures.

UNFINISHED BUSINESS

Fish Tax

- ADF&G season summary received. Dock Supervisor reported 444 containers of fish moved over the dock.
- Conversation with Peter Pan remains planned; additional figures from Travis are needed. Discussion with OBI not yet complete.

NEW BUSINESS

No new business.

PUBLIC/COMMITTEE COMMENT(S)

None.

ADJOURNMENT

Hearing no further business, the meeting was adjourned.

(Clerk's note: There is no recording for this meeting.)

ATTEST

Abigail Flynn, Acting City Clerk

Date of Approval

[SEAL]

Mayor
Alice Ruby

Acting Manager
Jack Savo Jr



Dillingham City Council
Bertram Luckhurst
Michael Bennett
Steven Carriere
Curt Armstrong
Kaleb Westfall
Kevin McCambly

MEMORANDUM

Date: 09/1/2025

To: Jack Savo, Acting City Manager

From: Anita Foran, Finance Director

Subject: Finance & Budget Report 09/22/2025

Council Considerations/Recommendations:

- Use of Cooperative Purchasing Agreements addition to DMC.

4.30.135 Cooperative Purchasing Agreements (adds bold language)

A. The City may purchase supplies, services, and equipment through cooperative purchasing programs or intergovernmental cooperative agreements, including but not limited to Sourcewell, Public Purchase, State of Alaska, and AMNI provided that:

1. The cooperative program utilized has conducted a competitive solicitation process substantially similar to that required by this code;

2. The purchase is determined by the City Manager to be in the best interest of the City;

3. If the purchase amount exceeds \$50,000, the City Manager shall report the purchase to the City Council at its next regular meeting;

4. All cooperative purchasing records shall be maintained consistent with this chapter.

B. Purchases made under this section are exempt or meet the competitive bidding and proposal requirements of DMC 4.30.

Department Accomplishment and Opportunities:

Questica:

Final stages of implementation. Waiting on AccuFund and for final implementation.

Audit Update:

FY25 Audit – Testwork scheduled for the week of October 13, 2025. Testwork samples have been received and are starting to be pulled and reviewed. Final week scheduled for the week of December 1, 2025.

Department staffing:

Account Technician II – Receivables position is advertised.

Property Tax:

Continued progress is being made to address outstanding concerns. An agreement has been made with Alaska Work is being done now that will assist with the CY2026 tax roll.

Collections:

Ongoing.

Grants:

Fourth quarter reports were finalized in July and August. Some reporting was completed in September, due to some adjustments in project narratives.

Budget:

FY26 Budget amendment 1 is in progress. Requesting an additional meeting so an ordinance can be introduced at the October 16, 2025 council meeting.

FY27-FY28 creation will begin after the first FY26 budget amendment.

Internal Controls:

- Review of the document is ongoing.
- Payables review is first to be reviewed in full detail.

Other News:

- Working with other departments to determine all contracts that need to go out for the bidding process.
- GCI lease has been presented to GCI. Waiting for a response. Hoping for an introduction to the October 16, 2025 council meeting.

Upcoming Calendar Items:

- 15th of each month utility payments due; last day of month utility bills sent.
- November 1, 2025 Real Property and Personal Property tax payments are due. If the first half is paid by November 1, 2025 then the second half payment can be made on December 1, 2025. If at least the first half payment is not made by November 1, 2025 then a penalty is applied to the remaining balance of all taxes due.

Revenue and Expense Report – July 2025:

- Target percentage for July activity is 8%. Explanations provided in this report are for those items above 28%. These are unaudited items and will have adjustments as the audit work is completed.
- Fund balance is an increase of \$3,363,179. This increase is due property tax invoices going out on 07/01/2025. Payments of property tax are 7-9% at this time.
- All other reporting at this time is as expected based on revenue receiving history.

Special Revenues & Other Funds Revenue

- All revenues are on target at an average of 8%.

Transfers

- All general fund transfers are as expected at this time.
- Overall revenue at 29% due to revenue from property taxes.

General Fund Expenditures

- General fund expenditures are at 7% average as expected.

Special Revenues & Other Funds Expenditures

- Average expenditures are at 6% as expected.

Grant and Bond Revenues/Expenditures

- Curyung grant funding for the ice machine has become available again and can be revised in an upcoming budget amendment. Grant was in place over 3 years ago.

Capital Project Revenues/Expenditures

- Curyung grant funding for the ice machine has become available again and can be revised in an upcoming budget amendment. Grant was in place over 3 years ago.

City of Dillingham

Unaudited Revenues and Expenditures As of July 31, 2025

Data Collected on:

9/18/2025

Section . Item 3.

	<u>07/31/25</u>			<u>07/31/24</u>				
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>		Uncollected	% Adj
General Fund Revenues								
General Sales Tax	\$ 3,400,000	\$ 344,034	10%	\$ 374,040	\$ (30,006)		(514.25)	10%
General Sales Tax - Remote	450,000	0	0%	45,206				
Alcohol Sales Tax	280,000	24,981	9%	27,701	(2,720)			9%
Transient Lodging Sales Tax	125,000	18,573	15%	10,956	7,617	-		15%
Gaming Sales Tax	15,000	-	0%	3,199	(3,199)			0%
Tobacco Excise Tax	280,000	23,423	8%	22,195	1,228			8%
Marijuana Excise Tax	90,000	10,865	12%	5,272	-			12%
Business License	17,000	150	1%	250	-			1%
Penalty & Interest - Sales Tax	17,000	2,412	14%	766	1,646	-		14%
Total Sales Tax	4,674,000	424,438	9%	489,587	(25,435)			9%
Real Property Tax	2,600,000	2,751,545	106%	2,574,193	177,352	(2,569,996.73)		7%
Personal Property Tax	700,000	762,662	109%	1,154,008	(391,346)	(700,316.88)		9%
Penalty & Interest - Property Tax	130,000	36,405	28%	37,627	(1,222)			28%
Total Property Taxes	3,430,000	3,550,612	104%	3,765,828	(215,216)			8%
Telephone Gross Receipts State Tax	70,000	-	0%	-	-			0%
Shared Fisheries	150,000	-	0%	600,639	(600,639)			0%
Raw Fish Tax	20,000	-	0%	16,450	(16,450)			0%
Community Sharing	75,396	-	0%	106,324	(106,324)			0%
Payment in Lieu of Taxes (PILT)	540,000	-	0%	-	-			0%
State Jail Contract	670,000	182,806	27%	-	182,806			27%
Motor Vehicle Tax	25,000	4,761	19%	-	4,761			19%
Ambulance Fees	60,000	2,000	3%	882	1,118			3%
Lease & Rental Income	35,000	930	3%	920	10			3%
Admin Overhead	202,405	7,991	4%	9,251	(1,260)			4%
PERS on Behalf	285,399	21,430	8%	13,522	7,908			8%
PERS Forfeiture Fund	25,000	-	0%	26,796	(26,796)			0%
Other Revenues	306,400	30,173	10%	52,366	(22,194)	-		10%
Total	2,464,600	250,091	10%	827,150	(577,059)			10%
Total	\$ 10,568,600	\$ 4,225,141	40%	\$ 5,082,565	\$ (817,710)			9%
Special Revenue & Other Funds Revenue								
Water	232,800	21,027	9%	22,636	(1,609)	(3,428.32)		8%
Sewer	463,300	36,434	8%	34,103	2,330	(4,628.24)		7%
Landfill	331,100	54,228	16%	80,542	(26,314)	(2,470.00)		16%
Port - Dock	746,600	79,276	11%	108,572	(29,296)	(7,848.08)		10%
Port - Harbor	158,780	22,988	14%	63,713	(40,725)	-		14%
Asset Forfeiture Fund	500	26	5%	34	(8)			0%
E-911 Service	67,000	5,495	8%	5,693	(198)			8%
Public Safety Reward	-	-	0%	-	-			

City of Dillingham

Unaudited Revenues and Expenditures As of July 31, 2025

Data Collected on:

9/18/2025

Section . Item 3.

		<u>07/31/25</u>		<u>07/31/24</u>		
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>	
Senior Center (Non-Grant)	39,200	2,826	7%	883	1,944	7%
Senior Center (Grant)	76,000	561	1%	(4,993)	5,553	1%
Library (Grants)	38,578	-	0%	(4,852)	4,852	0%
Debt Service - Bond Investments	70,000	8,076	12%	9,562	(1,486)	12%
Debt Service - SOA Revenue	745,000	-	0%	-	-	0%
Debt Services - Streets Refund	-	-		-	-	
Mary Carlson Estate	21,000	1,561	7%	1,844	(284)	7%
Ambulance Rental	-	-	0%	1,200	(1,200)	
Total	\$ 2,989,858	\$ 232,497	8%	\$ 318,938	\$ (86,441)	7%
Transfers						
<i>From General Fund to Other Funds</i>						
Water	-	-		-	-	
Landfill	544,400	-	0%	75,607	(75,607)	
Senior Center	186,361	26,805	14%	15,607	11,198	
Ambulance Reserve	50,000	1,600	3%	794	807	
Equipment Replacement	-	3,305	0%	-	3,305	
Capital Projects (Fund 7140)	-	-	0%	-	-	
Landfill Closure (Fund 7150)	25,000	2,083	8%	-	2,083	
Debt Service SRF Loans	51,011	-	0%	-	-	
Debt Service Streets Bond	166,000	-	0%	-	-	
Debt Service Firehall Bond	47,000	-	0%	-	-	
Debt Service School Bond	319,750	-	0%	-	-	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	314,630	16,589	5%	-	16,589	
Port - Harbor - Ice Machine	3,200	-	0%	-	-	
Port - Harbor - Bathhouse	11,720	2,111	18%	2	2,109	
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	67,000	4,106	6%	4,395	-	
Transfer from Carlson Estate to Library	4,000	337	8%	337	-	
Transfer from Wastewater to Water	-	-	0%	-	-	
Total	\$ 1,790,072	\$ 56,936	3%	\$ 96,741	\$ (39,516)	
Total Revenues & Transfers	\$ 15,348,530	\$ 4,514,573	29%	\$ 5,498,244	\$ (943,668)	

		<u>07/31/25</u>		<u>07/31/24</u>	
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 121,550	\$ 14,944	12%	\$ 3,337	\$ 11,607
City Clerk	308,100	13,514	4%	15,633	(2,119)
Administration	651,050	29,646	5%	24,141	5,505
Finance	1,547,940	64,839	4%	73,745	(8,906)
Legal	100,000	2,051	2%	0	2,051
Insurance	375,000	0	0%	32,857	(32,857)
Planning	336,000	15,513	5%	13,397	2,116
Foreclosures	20,000	0	0%	1,590	(1,590)
IT	372,500	16,415	4%	49,441	(33,027)
Public Safety Administration	448,850	17,232	4%	13,415	3,817
Dispatch	842,850	41,063	5%	43,958	(2,896)
Patrol	1,566,000	76,174	5%	55,360	20,815
Corrections	780,945	47,391	6%	57,538	(10,146)
DMV	92,150	4,085	4%	4,402	(318)
Animal Control Officer	73,600	6,440	9%	6,800	(360)
K-9 Unit	2,000	0	0%	0	-
Fire	561,800	35,440	6%	55,213	(19,774)
Fire Department Donation	10,000	0	0%	0	-
Public Works Administration	504,400	26,973	5%	22,541	4,432
Building and Grounds	986,800	48,461	5%	23,020	25,441
Shop	606,600	33,981	6%	30,614	3,367
Street	698,400	4,615	1%	10,484	(5,869)
Library	184,195	10,852	6%	15,326	(4,474)
Grandma's House	90,900	776	1%	1,329	
City School	1,702,000	425,087	25%	0	425,087
Transfers to Other Funds	1,364,522	31,710	2%	92,007	(60,297)
Total	\$ 14,348,152	\$ 967,202	7%	\$ 646,148	\$ 321,608

City of Dillingham
Unaudited Revenues and Expenditures As of July 31, 2025

Data Collected on:
9/18/2025

Section . Item 3.

	<u>Budget - FY26</u>	<u>07/31/25</u> <u>YTD</u>	<u>Percent</u>	<u>07/31/24</u> <u>YTD</u>	<u>INC/(DEC)</u>
<u>Special Revenue Funds Expenditures</u>					
Water	509,800	21,388	4%	14,349	7,039
Sewer	518,500	12,239	2%	8,815	3,424
Landfill	886,800	25,245	3%	124,256	(99,011)
Port - Dock	1,104,596	42,744	4%	57,403	(14,659)
Port - Harbor	488,330	38,979	8%	34,371	4,608
Asset Forfeiture Fund	25,000	-	0%	-	-
E-911 Service	67,000	-	0%	77,447	(77,447)
Public Safety Reward	-	-	0%	-	-
Senior Center (Non-Grant)	225,561	27,926	12%	22,816	5,110
Senior Center (Grant)	76,000	13	0%	3,449	(3,436)
Library (Grants)	38,578	4,022	10%	309	3,713
Mary Carlson Estate	6,255	239	4%	559	(320)
Ambulance Reserve Fund	15,000	-	0%	-	-
Debt Service SRF Loans	51,011	-	0%	-	-
Debt Service School Bond	1,064,750	-	0%	-	-
Debt Service Firehall Bond	47,000	-	0%	-	-
Debt Service Streets Bond	236,000	-	0%	-	-
Equipment Replacement	-	3,305	0%	-	3,305
Total	<u>\$ 5,360,181</u>	<u>\$ 176,100</u>	<u>3%</u>	<u>\$ 343,774</u>	<u>\$ (167,674)</u>
	<u>\$ 19,708,333</u>	<u>\$ 1,143,302</u>	<u>6%</u>	<u>\$ 989,922</u>	<u>\$ 153,934</u>
Net Increase (Decrease) to Fund Balances	<u>\$ (4,359,803)</u>	<u>\$ 3,371,271</u>		<u>\$ 4,508,322</u>	<u>\$ (1,097,602)</u>

City of Dillingham
Unaudited Revenues and Expenditures As of July 31, 2025

Data Collected on:
9/18/2025

Section . Item 3.

	<u>Budget - FY26</u>	<u>07/31/25</u> <u>YTD</u>	<u>Percent</u>	<u>07/31/24</u> <u>YTD</u>	<u>INC/(DEC)</u>
Grant & Bond Revenues					
SOA-Landfill Firebreak	-	-		-	-
EPA Snagpoint Erosion Grant	-	-		-	-
COVID - CARES & ARPA & LGLR	-	-		1,752,195	(1,752,195)
SRF Loan - Lagoon Aeration	-	-		93,719	(93,719)
SRF Loan - Landfill	200,000	-		-	-
AHSO	-	-		-	-
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		2,095	(2,095)
Curyung-Ice Machine	-	-		-	-
Snagpoint Funding	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	-	0%	(1,273)	1,273
BBEDC Training Reimb	-	-		-	-
BBNC Training Reimb	-	-		-	-
Total	\$ 3,482,787	\$ -	0%	\$ 1,846,736	\$ (1,846,736)
Grant & Bond Expenditures					
SOA-Landfill Firebreak	-	-		-	-
EPA Snagpoint Erosion Grant	-	-		-	-
COVID - CARES & ARPA & LGLR	-	-		845,838	(845,838)
SRF Loan - Lagoon Aeration	-	-		275,804	(275,804)
SRF Loan - Landfill	200,000	-		-	-
AHSO	-	-		-	-
Southern Region EMS	-	-		-	-
SOA-DOH Grants	-	-		41	(41)
Curyung-Ice Machine	-	2,585	0%	-	2,585
Snagpoint Erosion	3,209,387	-	0%	-	-
BBEDC Intern Program	73,400	5,507	8%	6,147	(640)
BBEDC Training Reimb	-	-		-	-
BBNC Training Reimb	-	-		-	-
Total	\$ 3,482,787	\$ 8,092	0%	\$ 1,127,830	\$ (1,119,738)
	\$ -	\$ (8,092)		\$ 718,906	\$ (2,966,473)

City of Dillingham
Unaudited Revenues and Expenditures As of July 31, 2025

Data Collected on:
9/18/2025

Section . Item 3.

		<u>07/31/25</u>		<u>07/31/24</u>	
	<u>Budget - FY26</u>	<u>YTD</u>	<u>Percent</u>	<u>YTD</u>	<u>INC/(DEC)</u>
<u>Capital Project Funds Revenues</u>					
Harbor Mayor Sale Revenue	-	-		-	-
Total	\$ -	\$ -		\$ -	\$ -
<u>Capital Project Funds Expenditures</u>					
Public Safety Building	-	-		-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Snagpoint Erosion	-	-		-	-
Sewer Lagoon Aeration	-	-		-	-
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		-	-
Landfill Closure (7150)	-	-	0	-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		-	-
Harbor cleanup	-	-		-	-
Total	\$ -	\$ -	0%	\$ -	\$ -
	\$ -	\$ -		\$ -	\$ -

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 10,568,600	\$ 4,225,141
Special Fund Revenue	\$ 2,989,858	\$ 232,497
Transfers In	\$ 1,790,072	\$ 56,936
Grant and Bond Revenue	\$ 3,482,787	\$ -
CIP Revenue	\$ -	\$ -
	\$ 18,831,317	\$ 4,514,573
General Fund Expenditures	\$ 14,348,152	\$ 967,202
Special Fund Expenditures	\$ 5,360,181	\$ 176,100
Grant and Bond Expenditures	\$ 3,482,787	\$ 8,092
CIP Expenditures	\$ -	\$ -
	\$ 23,191,120	\$ 1,151,394
Net Increase (Decrease) to Fund Bal	\$ (4,359,803)	\$ 3,363,179