



FINANCE AND BUDGET COMMITTEE

Monday, March 20, 2023 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 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/81440727977?pwd=V2VQUdITd2JQb2tSZDZVnSGNiVkp3Zz09>

Meeting ID: 814 4072 7977; participant #; passcode: 346808

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

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

- [1.](#) Minutes of February 27, 2023, Finance & Budget Committee

APPROVAL OF AGENDA

STAFF REPORTS

- [2.](#) Revenue & Expense Report
- [3.](#) Finance & Budget Staff Report

COMMITTEE BUSINESS

- [4.](#) DCSD Budget Overview
- [5.](#) In-Kind Donations for DCSD
6. Seafood Processor Excise Tax

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Monday, February 27, 2023 at 5:30 PM

CALL TO ORDER

The Finance and Budget Committee met on Monday, February 27, 2023, in the City Council Chambers, Dillingham, AK, and via Zoom video conference call. Mayor Alice Ruby called the meeting to order at 5:30 p.m.

ROLL CALL

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

Alice Ruby
Anita Fuller

Curt Armstrong
Lori Goodell

Perry Abrams
Aksel Buholm

APPROVAL OF MINUTES

- Minutes of January 16, 2023, Finance & Budget Committee

MOTION: Lori Goodell moved, and Perry Abrams seconded the motion to approve the minutes of January 16, 2023.

VOTING: the motion passed by unanimous consent.

APPROVAL OF AGENDA

MOTION: Anita Fuller moved, and Perry Abrams seconded the motion to approve the agenda

VOTING: the motion passed by unanimous consent.

STAFF REPORTS

- January Financial Report
 - Overall, the budget is doing well.
 - Most business licenses have been completed.
 - Marijuana excise tax at 88%. This is above expectations.
 - FY22 Audit scheduled in May thus will incur a late finding.
 - The FY22 audit will have a late file finding.
 - Contact Carmen Jackson's Accounting Firm to assist further with audit.
 - Explore additional options to expediate FY22 Audit
 - Revenue is showing higher, overall percentage, 204%
 - Working with AML for online sales taxes reports, reduce staff time and bring into compliance with contract.
- Staffing Report
 - Senior Center awarded \$91,000 from Nutrition, Transportation, and Support Services Grant, less than what originally budgeted for.
 - Dock expenses are high, due to equipment repairs.
 - Interest expressed in the two Assistant Finance Director positions.
 - Letters will go out to businesses with 2022 business license but have not renewed.
 - Notifying businesses of change in tax forms, 1% discount removed in code.
 - Recommended to look for outside additional assistance.
 - Budgeting workshops for FY23 revision and FY24 budget session to begin in April.

COMMITTEE BUSINESS

4. FY24 DCSD Budget Overview

- School representatives present: Amy Brower, superintendent, and Phil Hulett, business manager.
- Draft budget for FY24 presented.
- Joint school board and City Council meeting to be scheduled.
- Final DCSD Budget expected end of March.
- Further investigation of current in-kind City donations

5. Questica Software Purchase

- Current Accounting software is Accufund.
- Integrates with Accufund.
- Questica will easily produce revenue and expense reports, eliminating creation in Excel, which is labor intensive and has potential for errors.
- Provides flexible data viewing options for public.
- Estimated integration 6 months to avoid negative impact to Finance Department.
- Benefits: GFOA compliance, public transparency, and decrease staff time.
- Researched Tyler Technologies, Caselle, and ClearGov
- Assists with timely reporting to State of Alaska.
- 5-year contract includes software trainings
- Create timeline with Carmen Jackson's Accounting Firm to present to City Council meeting March 2nd to assist with onboarding.

PUBLIC/COMMITTEE COMMENT(S)

Citizen Present: Susan Isaac

- Noted Anita Fuller does a great job for the city.
- Commented new computer program seems affordable.
- Encourage Finance Committee to give school \$1.1 million, instead of 1.3 million, noting other needs City has.

Committee Comments:

- Requested Fish Tax be placed on next Finance and Budget Committee agenda.
- Commented Chris Hladick offered on-site meetings and discussions.
- Thanked Anita Fuller for generating report.

ADJOURNMENT

The meeting adjourned at 7:15 p.m.

Curt Armstrong, Council Member, Chair

ATTEST:

Greta Hayden-Pless, Acting City Clerk

Approved: _____

	<u>Budget - FY23</u>	<u>02/28/23</u> YTD	<u>Percent</u>	<u>02/28/22</u> YTD	<u>INC/(DEC)</u>	Uncollected
General Fund Revenues						
General Sales Tax	\$ 3,000,000	\$ 2,400,382	80%	\$ 1,968,000	\$ 432,382	(3,466.99)
General Sales Tax - Remote	400,000	338,346	85%	200,514		
Alcohol Sales Tax	260,000	200,940	77%	152,695	48,245	
Alcohol Sales Tax - Remote	-	1,787		89	1,698	
Transient Lodging Sales Tax	120,000	93,836	78%	74,843	18,993	-
Gaming Sales Tax	65,000	36,432	56%	37,430	(998)	
Tobacco Excise Tax	350,000	202,457	58%	193,150	9,307	
Marijuana Excise Tax	75,000	71,218	95%	-	-	
Penalty & Interest - Sales Tax	20,000	8,146	41%	11,464	(3,318)	(640.13)
Total Sales Tax	4,290,000	3,353,545	78%	2,638,185	506,310	
Real Property Tax	2,410,000	2,375,657	99%	2,078,512	297,145	(190,225.06)
Personal Property Tax	450,000	450,703	100%	477,738	(27,035)	(48,534.24)
Penalty & Interest - Property Tax	70,000	79,304	113%	74,733	4,572	
Total Property Taxes	2,930,000	2,905,664	99%	2,630,983	274,682	
Telephone Gross Receipts State Tax	65,000	-	0%	-	-	
Shared Fisheries	600,000	696,572	116%	772,264	(75,692)	
Raw Fish Tax	20,000	-	0%	-	-	
Community Sharing	73,072	-	0%	84,575	(84,575)	
Payment in Lieu of Taxes (PILT)	460,000	480,895	105%	473,299	7,596	
State Jail Contract	645,000	-	0%	282,684	(282,684)	
Ambulance Fees	50,000	48,207	96%	11,885	36,322	
Lease & Rental Income	35,000	7,230	21%	-	7,230	
Admin Overhead	130,300	113,401	87%	132,909	(19,509)	
PERS on Behalf	67,126	56,261	84%	138,687	(82,426)	
PERS Forfeiture Fund	20,000	704	4%	13,698	(12,995)	
Other Revenues	145,400	144,679	100%	83,478	61,201	(2,685.52)
Total	2,310,898	1,547,949	67%	1,993,480	(445,531)	
Total	\$ 9,530,898	\$ 7,807,158	82%	\$ 7,262,648	\$ 335,461	
Special Revenue & Other Funds Revenue						
Water	232,087	175,679	76%	156,173	19,506	(37,538.34)
Sewer	457,000	325,971	71%	317,157	8,814	(30,775.76)
Landfill	256,459	205,418	80%	189,979	15,439	(5,032.00)
Port - Dock	721,915	781,306	108%	492,925	288,381	(39,449.34)
Port - Harbor	184,295	37,950	21%	50,271	(12,321)	(6,292.00)
Asset Forfeiture Fund	2,000	203	10%	0	203	
E-911 Service	65,000	44,728	69%	40,547	4,181	
Senior Center (Non-Grant)	40,597	21,618	53%	22,847	(1,229)	

	<u>Budget - FY23</u>	<u>02/28/23</u> YTD	Percent	<u>02/28/22</u> YTD	<u>INC/(DEC)</u>
Senior Center (Grant)	131,000	22,936	18%	33,482	(10,546)
Library (Grants)	123,302	72,423	59%	62,499	9,924
Debt Service	305,000	3,546,676	1163%	-	3,546,676
Equipment Replacement Insurance	-	-		-	-
Mary Carlson Estate	1,000	4,085	409%	(5,055)	9,141
Ambulance Rental	-	16,821		-	16,821
Total	\$ 2,519,655	\$ 5,255,815	209%	\$ 1,360,825	\$ 3,894,990
Transfers					
<i>From General Fund to Other Funds</i>					
Landfill	340,323	76,966	23%	174,510	(97,544)
Senior Center	184,242	187,830	102%	82,544	105,286
Ambulance Reserve	45,000	4,821	11%	717	4,103
Equipment Replacement	600,000	159,076		56,663	102,413
Capital Projects	-	-		5,201	(5,201)
Debt Service SRF Loans	47,400	42,107	89%	-	42,107
Debt Service School Bond	765,500	-	0%	928,375	(928,375)
Debt Service Firehall Bond	45,000	12,500	28%	13,000	(500)
Debt Service Streets Bond	226,750	65,875	29%	68,375	(2,500)
<i>From Dock Fund to Harbor Funds</i>					
Port - Harbor	54,858	124,476	227%	86,117	38,360
Port - Harbor - Ice Machine	-	380	0%	-	380
Port - Harbor - Bathhouse	13,308	11,502	86%	9,992	1,509
<i>From Department to Department</i>					
Transfer from E911	52,084	33,067	63%	29,427	-
Transfer from Mary Carlson Estate	4,000	-	0%	-	-
Total	\$ 2,378,465	\$ 718,600	30%	\$ 1,454,921	\$ (739,961)
Total Revenues & Transfers	\$ 14,429,018	\$ 13,781,573	96%	\$ 10,078,394	\$ 3,490,490

City of Dillingham
Unaudited Revenues and Expenditures As of February 28, 2023

Data Collected on:
3/16/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>02/28/23</u>	<u>Percent</u>	<u>02/28/22</u>	<u>INC/(DEC)</u>
		<u>YTD</u>		<u>YTD</u>	
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 85,350	\$ 59,563	70%	\$ 6,611	\$ 52,952
City Clerk	158,775	76,937	48%	81,895	(4,958)
Administration	505,373	329,232	65%	233,212	96,021
Finance	884,069	561,667	64%	409,870	151,796
Legal	60,000	42,960	72%	24,136	18,824
Insurance	313,400	179,973	57%	170,101	9,873
Non-Departmental	0	0		46,918	(46,918)
Planning	213,884	108,744	51%	119,710	(10,966)
Foreclosures	6,000	3,997	67%	380	3,617
IT	282,688	170,094	60%	112,132	57,963
Meeting Hall above Fire Station	0	0		426	(426)
Public Safety Administration	194,510	133,068	68%	124,147	8,921
Dispatch	520,844	330,677	63%	337,618	(6,942)
Patrol	1,010,368	561,431	56%	589,443	(28,012)
Corrections	750,223	291,371	39%	372,991	(81,620)
DMV	60,373	35,570	59%	33,765	1,804
Animal Control Officer	119,767	75,718	63%	68,974	6,744
Fire	344,013	265,384	77%	126,826	138,558
Fire Department Donation	0	193		440	(247)
EOC	0	0		16,794	(16,794)
Public Works Administration	348,747	77,394	22%	71,930	5,465
Building and Grounds	401,788	179,921	45%	176,163	3,758
Shop	505,287	306,908	61%	346,412	(39,504)
Street	484,679	140,151	29%	307,651	(167,501)
Library	169,187	111,437	66%	91,451	19,986
City School	1,300,000	975,000	75%	975,000	-
Transfers to Other Funds	2,254,215	549,175	24%	1,078,318	(529,143)
Total	\$ 10,973,540	\$ 5,566,565	51%	\$ 5,923,313	\$ (356,749)

City of Dillingham
 Unaudited Revenues and Expenditures As of February 28, 2023

Data Collected on:
 3/16/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>02/28/23</u> <u>YTD</u>	<u>Percent</u>	<u>02/28/22</u> <u>YTD</u>	<u>INC/(DEC)</u>
<u>Special Revenue Funds Expenditures</u>					
Water	243,834	122,707	50%	151,694	(28,987)
Sewer	310,834	135,478	44%	227,674	(92,196)
Landfill	596,782	282,384	47%	387,198	(104,814)
Port - Dock	721,915	781,306	108%	463,426	317,880
Port - Harbor	256,953	199,380	78%	154,456	44,924
Asset Forfeiture Fund	2,000	-	0%	5,880	(5,880)
E-911 Service	52,084	33,067	63%	29,427	3,640
Senior Center (Non-Grant)	219,839	206,634	94%	116,288	90,345
Senior Center (Grant)	136,000	26,331	19%	86,639	(60,309)
Library (Grants)	123,302	76,040	62%	53,219	22,821
Mary Carlson Estate	6,201	1,357	22%	1,417	(60)
Ambulance Reserve Fund	50,478	1,600	3%	9,160	(7,560)
Debt Service SRF Loans	47,400	42,107	89%	-	42,107
Debt Service School Bond	1,065,500	947,875	89%	928,375	19,500
Debt Service Firehall Bond	45,000	12,500	28%	13,000	(500)
Debt Service Streets Bond	231,750	65,875	28%	68,375	(2,500)
Equipment Replacement	600,000	158,034	26%	56,663	101,371
Total	\$ 4,709,872	\$ 3,092,676	66%	\$ 2,752,893	\$ 339,783
	\$ 15,683,412	\$ 8,659,240	55%	\$ 8,676,206	\$ (16,966)
Net Increase (Decrease) to Fund Balances	\$ (1,254,394)	\$ 5,122,332		\$ 1,402,188	\$ 3,507,456

	<u>Budget - FY23</u>	<u>02/28/23</u> <u>YTD</u>	<u>Percent</u>	<u>02/28/22</u> <u>YTD</u>	<u>INC/(DEC)</u>
Grant & Bond Revenues					
ANTHC-Lagoon	146,778	143,708	98%	227	143,481
State Public Safety	-	-		1,646	(1,646)
COVID - CARES & ARPA & LGLR	2,786,321	3,086,298	111%	1,004,559	2,081,739
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	114,125	-	0%	-	-
SRF Loan - Water	44,000	-	0%	-	-
SRF Loan - Wastewater	60,000	-	0%	-	-
SRF Loan - Landfill	-	15,323		5,320	10,003
Southern Region EMS	-	360		360	-
Curyung-Ice Machine	2,000	597	30%	1,435	(838)
BBEDC Intern Program	56,682	26,120	46%	22,747	3,373
BBEDC Training Reimb	-	15,939		-	15,939
BBEDC Pass Thru	-	-		6,000	-
Bond Investment Income	-	36,777		352	36,425
Total	\$ 3,879,906	\$ 3,325,123	86%	\$ 1,515,429	\$ 1,815,693
Grant & Bond Expenditures					
ANTHC-Lagoon	146,778	146,538	100%	-	146,538
State Public Safety	-	-		1,856	(1,856)
COVID - CARES & ARPA	2,786,321	42,559	2%	472,780	(430,221)
SRF Loan - Lagoon Aeration	670,000	-	0%	-	-
SRF Loan - Waterfront	114,125	-	0%	-	-
SRF Loan - Water	44,000	-	0%	-	-
SRF Loan - Wastewater	60,000	-	0%	-	-
SRF Loan - Landfill	-	-		15,323	(15,323)
Southern Region EMS	-	360		-	360
Curyung-Ice Machine	2,000	1,412	71%	2,072	(660)
BBEDC Intern Program	56,682	26,134	46%	22,747	3,387
BBEDC Training Reimb	-	15,939		-	15,939
BBEDC Pass Thru	-	-		6,000	(6,000)
Total	\$ 3,879,906	\$ 315,785	8%	\$ 606,534	\$ (290,749)
	\$ -	\$ 3,009,338		\$ 908,895	\$ 1,524,944

City of Dillingham
 Unaudited Revenues and Expenditures As of February 28, 2023

Data Collected on:
 3/16/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>02/28/23</u> YTD	<u>Percent</u>	<u>02/28/22</u> YTD	<u>INC/(DEC)</u>
Capital Project Funds Revenues					
Investment Income	-	-		-	-
Insurance Proceeds - Firehall	-	57,015		-	-
Insurance Proceeds - Landfill Shop Fire	-	214,490		325,016	(110,525)
Total	\$ -	\$ 271,505		\$ 325,016	\$ (110,525)
Capital Project Funds Expenditures					
Major Building Maintenance	400,000	-	0%	-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Sewer Lagoon Relocation	-	-		-	-
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		-	-
Landfill New Cell	-	-		-	-
Landfill Shop Fire	-	-		5,201	-
Landfill Groundwater Well	-	-		9,663	(9,663)
Bingman-Harbor cleanup	-	-		-	-
Total	\$ 400,000	\$ -	0%	\$ 14,864	\$ (9,663)
	\$ (400,000)	\$ 271,505		\$ 310,151	\$ (100,862)

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 9,530,898	\$ 7,807,158
Special Fund Revenue	\$ 2,519,655	\$ 5,255,815
Transfers In	\$ 2,378,465	\$ 718,600
Grant and Bond Revenue	\$ 3,879,906	\$ 3,325,123
CIP Revenue	\$ -	\$ 271,505
	\$ 18,308,924	\$ 17,378,200
General Fund Expenditures	\$ 10,973,540	\$ 5,566,565
Special Fund Expenditures	\$ 4,709,872	\$ 3,092,676
Grant and Bond Expenditures	\$ 3,879,906	\$ 315,785
CIP Expenditures	\$ 400,000	\$ -
	\$ 19,963,318	\$ 8,975,025
Net Increase (Decrease) to Fund Bal	\$ (1,654,394)	\$ 8,403,175



MEMORANDUM

DATE: March 17, 2023
TO: City Manager
FROM: Anita Fuller, Finance Director
SUBJECT: Finance & Budget Staff Report

STAFF REPORT

- Revenue and Expense review for February 2023
- FY22 Audit update
- Department staffing
- Property Tax
- Collections
- Budget

Revenue and Expense review February 2023 –

Information provided for percentages below 47% or above 87%. Current actuals recognize a net increase to fund balance by \$8,403,025. Further support on current financial position is still being compiled and will be presented at the meeting.

General Fund Revenues

- Marijuana continues to be above the expected return.
- Sales tax penalty and interest continues to reflect timely reporting. Will begin force files for business that have not filed reports in 2022.
- Real and personal property tax are recognized at 100%. Real property has been collected at 91% (\$145,496 collected in February). Personal property has been collected at 89%.
- 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. Acting City Manager continues working with Department of Corrections.
- Leases are as expected. Received annually at end of fiscal year.
- Administrative Overhead is driven by Dock unplanned expenses; other transfers are as expected.

Special Revenues & Other Funds Revenue

- Dock revenue is at 108%, FY22 revenue is still included and will be reduced with audit preparations.
- Harbor revenue is at 21%. This is \$12,321 reduced from last year but can still be recovered.
- Asset Forfeiture revenue is at 10%. Actuals are determined by closed cases with public safety and difficult to predict.

- Senior Center NTS grant has been awarded; staff are actively working on the first two quarter reports.
- Debt services is exceeded due to the state providing support from unfunded prior years. Audit adjustments have not been made at this time. (With this line item corrected the total would be 63% instead of 204%)

Transfers

- Landfill transfer continues to be low. A combination of landfill fees is at 80% and large projects have not been completed and incinerator has not been running.
- Senior Center transfer has increased due to funding support change. Funding is reduced to 70%.
- Ambulance Reserve transfer is based on 10% of ambulance fee revenue.
- Debt Service transfers as expected based on when payments are due.
- Dock to Harbor transfer is higher than expected due to wages.
- Mary Carlson transfer not completed at this time.

General Fund Expenditures

- Correction expenditures are down due to staffing shortage which contributed to jail closure at beginning of fiscal year.
- 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

- Sewer expenditures are at 44%. Purchase of pumps for lift stations will be recognized in April.
- Dock expenditures are at 108%. Equipment maintenance and damages due to accident have been paid. Insurance proceeds are still in review. Annual leased equipment payment made. Budget revision will be required.
- 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 reporting pending.
- Mary Carlson Estate transfer not completed.
- Ambulance Reserve spending not required at this time.
- Debt services are as expected.
- Equipment replacement expenses are skid steer, Admin truck, sander and plow assembly. Dock top loader has been approved by council 01/12/2023; expense will be recognized when received.

Grant and Bond Revenues/Expenditures

- ANTHC – Grant is fully expended and is in the process of being closed out.
- COVID/ARPA/LGLR - Funds received, lake road E911 duplicate system nearing completion, additional projects pending.
- BBEDC training support was recognized for the Fire Department.
- Bond investment income will be used to cover bond repayment.

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. Carmen Jackson, LLC continues to be retained to provide support and will be onsite 03/27/2023.

Department staffing:

Account Tech I – Cashier: Filled 03/06/2023 by Angelina Olson.

Account Tech II – Receivables: 03/06/2023 returned from extended leave.

Account Tech II on call – On-call status.

Account Tech IV part time – Working remote at 20 hours per week.

Assistant Finance Director – Position became open 12/14/2022. Position was restructured and advertised as AFD, Purchasing and Disbursements and AFD, Revenue Cycle Manager. Two applicants have expressed interest.

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.

Property Tax

871 Real property tax assessments notices were mailed out on 03/15/2023. Personal property tax notices are scheduled for mail out on Monday.

Collections

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

- USS 3184 B P3 L
- 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 2018 Action. No further action required.

Potential 2022 foreclosure action is pending notification to promissory notes holders who have gone into default. A new list will be available for the April council meeting.

Grants

FY23 NTS grant reporting is in progress,

Budget

FY23 Budget revision/FY24 Budget workshops April 7, 11, 25, May 5, 9, 23, 29 and 31. Will start at 5:30pm with a goal to present FY23 Budget Revision at the April 17, 2023, committee meeting.

April

2023



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7 Finance and Budget Workshop 5:30 pm	8
9	10	11 Finance and Budget Workshop 5:30 pm	12	13	14	15
16	17 Finance and Budget Committee Meeting at 5:30 pm	18	19	20	21	22
23	24	25 Finance and Budget Workshop 5:30 pm	26	27	28	29
30						

May

2023



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5 Finance and Budget Workshop 5:30 pm	6
7	8	9 Finance and Budget Workshop 5:30 pm	10	11	12	13
14	15 Finance and Budget Committee Meeting at 5:30 pm	16	17	18	19	20
21	22	23 Finance and Budget Workshop 5:30 pm	24	25	26	27
28	29 Finance and Budget Workshop 5:30 pm	30	31 Finance and Budget Workshop 5:30 pm			

Dillingham City School District



FY 2024 DRAFT #1 BUDGET

HELEN SMEATON, BOARD CHAIR

HEATHER SAVO, BOARD VICE-CHAIR

JON CLOUSE, BOARD SECRETARY/TREASURER

JENNY BENNIS, BOARD MEMBER

KARL CLARK, BOARD MEMBER

AMY BROWER, SUPERINTENDENT

OUR MISSION

As part of the community, the Dillingham City School District will promote and lead a safe, supportive and equitable learning environment.

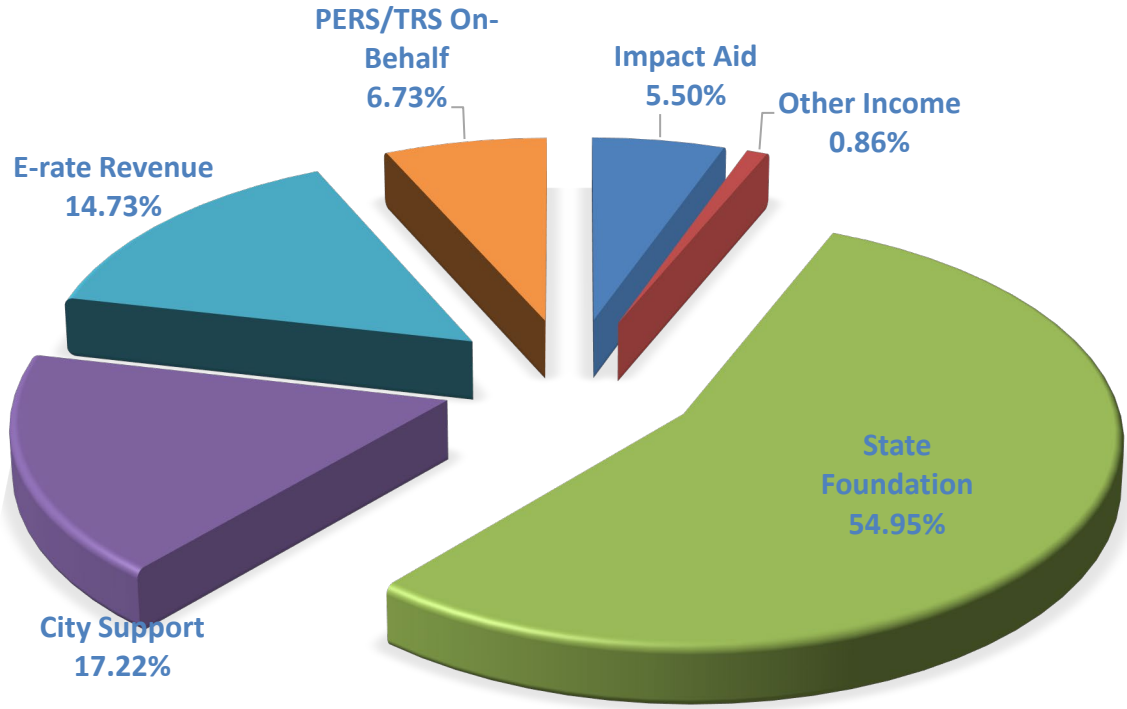
DILLINGHAM CITY SCHOOL DISTRICT

Revenue Budget

FY 2024 Draft #1 Budget

	FY 2023	FY 2024	Change
	<u>Final</u>	<u>Projected</u>	
<i>Student Count/Intensives</i>	408+13	433+11	+25/-2
<i>Base Student Allocation (BSA)</i>	5,930	5,960	
FUND 100: School Operating			
City Appropriation	\$ 1,300,000	\$ 1,700,000	400,000
			0
State of Alaska Foundation	5,574,937	5,424,525	(150,412)
Other State Revenue:			0
TRs On-Behalf	487,083	512,804	25,721
PERS On-Behalf	149,861	151,862	2,001
Impact Aid	543,334	543,334	0
E-Rate - Federal	1,435,854	1,435,854	0
E-Rate - State	18,725	18,725	(0)
Other Revenue	85,000	85,000	0
Fund Balance	-	-	0
HB 281 One Time State	239,604	-	(239,604)
FUND TOTAL	<u>9,834,398</u>	<u>9,872,104</u>	37,706
			0
TOTAL GENERAL FUND REVENUE	<u>\$ 9,834,398</u>	<u>\$ 9,872,104</u>	37,706

DILLINGHAM CITY SCHOOLS REVENUES BY SOURCE FY 2024



DILLINGHAM CITY SCHOOL DISTRICT

Expenditures by Department

FY 2024 BUDGET

Loc/Function	Department	FY 2023 Final	FY 2024 Proposed	Change Increase (Decrease)
099 100	DW Instructional Support	\$ 93,612	\$ 52,000	\$ (41,612)
099 130	DW Gifted & Talented	\$ 3,000	\$ 3,000	\$ -
099 220	DW Special Education Support Svcs	\$ 281,845	\$ 258,159	\$ (23,686)
099 350	DW Instructional Support	\$ 50,000	\$ 50,000	\$ -
099 360	DW Instructional Related Technology	\$ 1,543,854	\$ 1,543,854	\$ -
099 511	School Board	\$ 89,733	\$ 84,741	\$ (4,992)
099 512	Superintendent's Office	\$ 244,591	\$ 277,041	\$ 32,450
099 550	District Admin Support-Fiscal Services	\$ 179,355	\$ 169,869	\$ (9,486)
099 551	Business Office	\$ 338,627	\$ 267,566	\$ (71,061)
099 553	Personnel Office	\$ 187,574	\$ 173,657	\$ (13,917)
099 560	DW Technology Administration	\$ 156,567	\$ 228,774	\$ 72,207
099 605	DW Maintenance/Janitorial	\$ 1,146,327	\$ 1,176,644	\$ 30,317
099 700	DW Student Activities (State Comp.)	\$ 50,000	\$ 50,000	\$ -
099 900	Transfers - Food Service	\$ -	\$ -	\$ -
099 900	Transfers - Student Activities	\$ 353,000	\$ 353,000	\$ -
099 900	Transfers - Student Transportation	\$ -	\$ -	\$ -
099 900	Increase General Fund Balance	\$ -	\$ -	\$ -
032	Elementary School	\$ 2,434,086	\$ 2,470,561	\$ 36,474
015	High/Middle School	\$ 2,682,227	\$ 2,804,000	\$ 121,773
Totals		<u>\$ 9,834,398</u>	<u>\$ 9,962,866</u>	<u>\$ 128,467</u>

*DW = District Wide

Difference between Revenue and Expenditures = \$ (90,762)

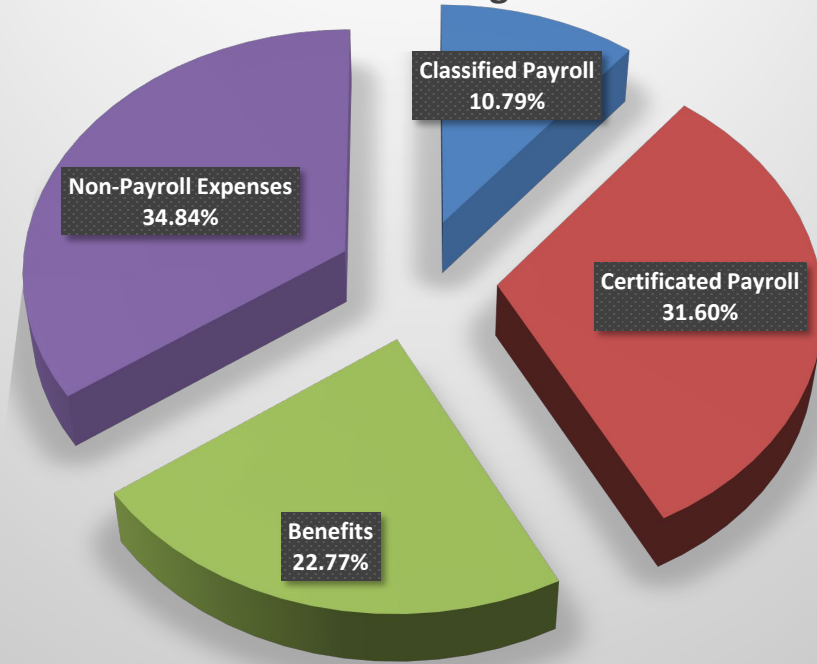
DILLINGHAM CITY SCHOOL DISTRICT

Expenditures by Function

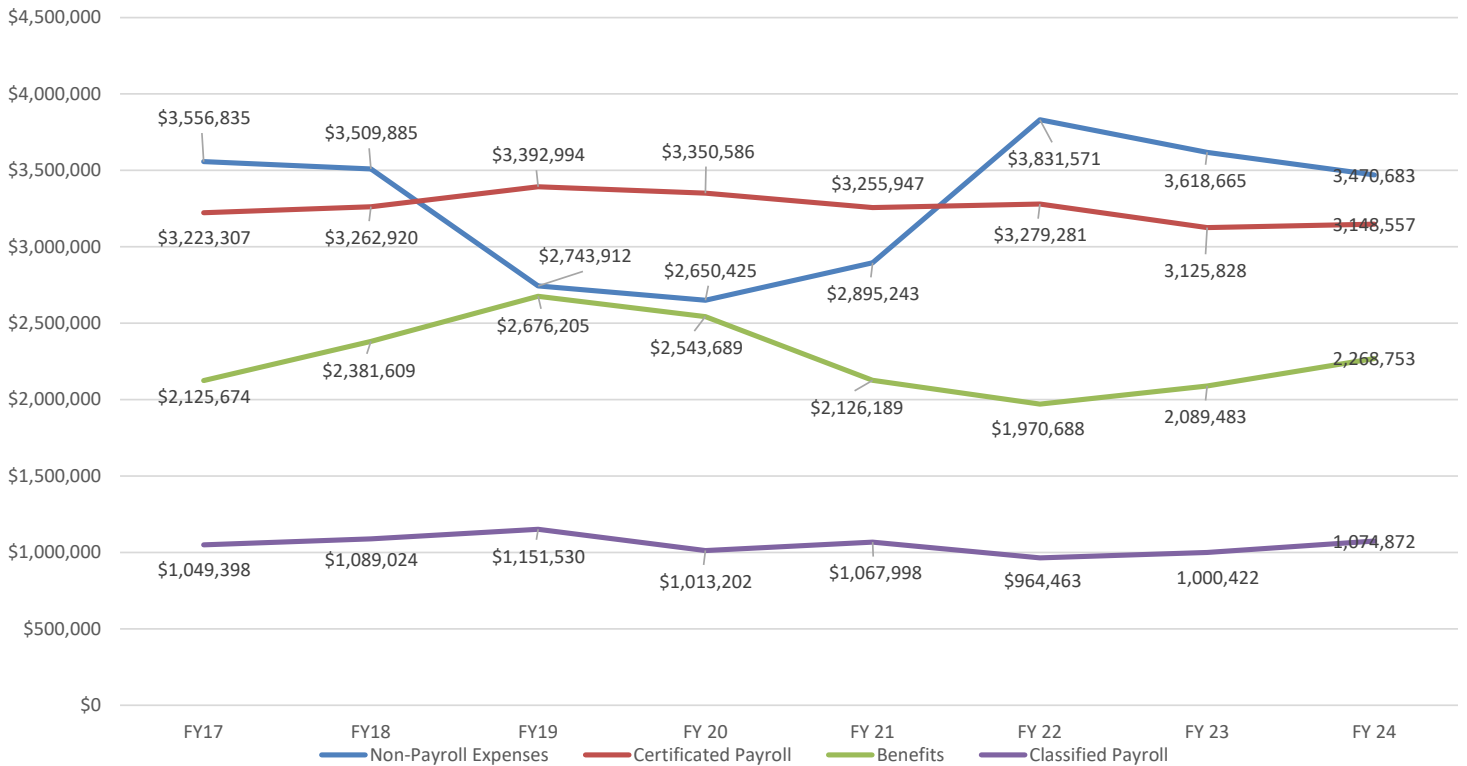
FY 2024 BUDGET

Function	FY 2023 Final	FY 2024 Proposed	Increase (Decrease)	Percent FY 2024 Total
Instruction:				
100 Regular Instruction	\$ 3,263,105	\$ 3,338,817	75,712	33.51%
130 Gifted & Talented	3,000	3,000	0	0.03%
150 Bilingual/Bicultural	111,897	121,183	9,286	1.22%
160 Vocational Instruction	74,078	77,766	3,688	0.78%
200 Special Education	924,370	917,269	(7,102)	9.21%
220 Special Ed Support Svcs	281,845	258,159	(23,686)	2.59%
320 Guidance	146,024	151,105	5,080	1.52%
350 Instructional Support	50,000	50,000	0	0.50%
352 Library	189,812	201,312	11,500	2.02%
360 Instructional Related Technology	1,543,854	1,543,854	0	15.50%
Sub Total Instruction	\$ 6,587,986	\$ 6,662,465	74,479	66.87%
400 School Administration	373,185	386,328	13,143	3.88%
450 School Admin Support	127,454	132,781	5,327	1.33%
511 School Board	89,733	84,741	(4,992)	0.85%
512 Superintendent's Office	244,591	277,041	32,450	2.78%
550 District Admin Support	179,355	169,869	(9,486)	1.71%
551 Business Office	338,627	267,566	(71,061)	2.69%
553 Personnel Office	187,574	173,657	(13,917)	1.74%
560 Administrative Technology Services	156,567	228,774	72,207	2.30%
605 Maintenance & Operations	1,146,327	1,176,644	30,317	11.81%
700 Student Activities	50,000	50,000	0	0.50%
Sub Total Admin/M&O	\$ 2,893,413	\$ 2,947,401	53,988	29.58%
900 Transfers				
900..550 Transfer to General Fund	-	-	0	0.00%
900..552 Transfer to Food Services	-	-	0	0.00%
900..554 Transfer to Student Activities	353,000	353,000	0	3.54%
900..554 Transfer to Student Transportation	-	-	0	0.00%
Sub Total Transfers	\$ 353,000	\$ 353,000	0	3.54%
TOTAL GENERAL FUND EXPENSES	\$ 9,834,398	\$ 9,962,866	128,467	100.00%

DILLINGHAM CITY SCHOOLS Payroll & Non-Payroll Costs FY 2024 Budget



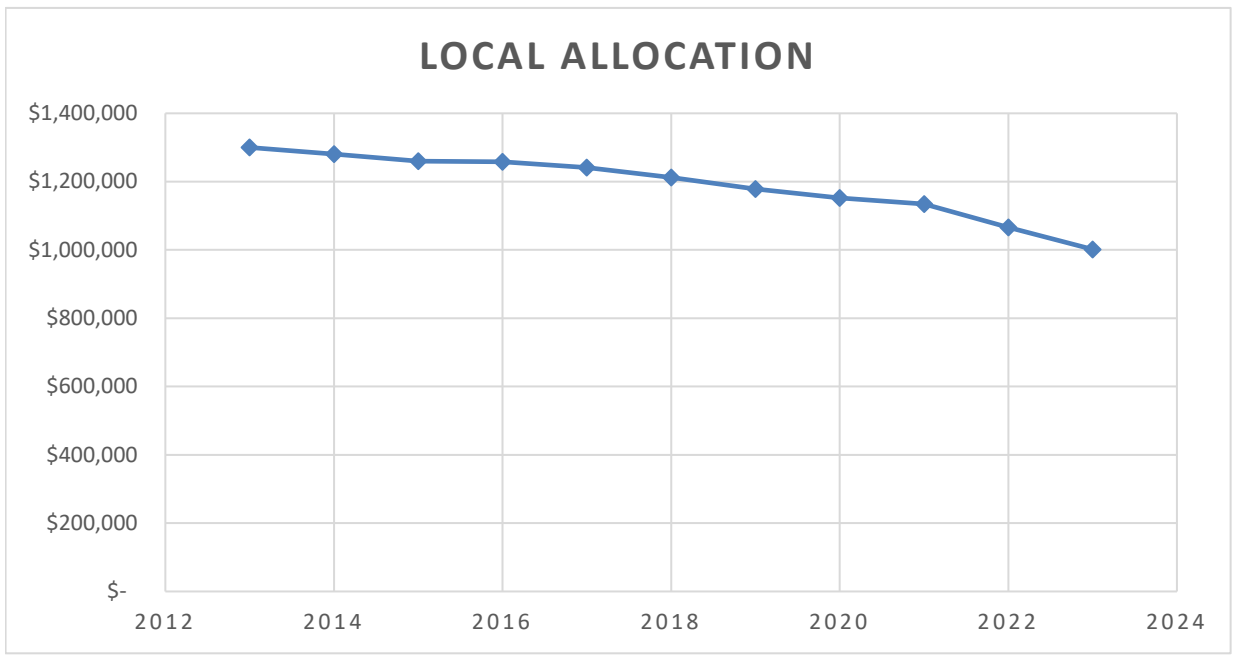
DILLINGHAM CITY SCHOOLS GENERAL FUND EXPENDITURES TREND



City Allocation Value

<u>Year</u>	<u>Inflation Rate</u>	<u>Value</u>
2013		\$1,300,000
2014	1.6	\$1,280,890
2015	0.1	\$1,259,520
2016	1.3	\$1,257,912
2017	2.1	\$1,241,002
2018	2.4	\$1,212,055
2019	1.8	\$1,178,189
2020	1.2	\$1,152,455
2021	4.7	\$1,134,505
2022	8	\$1,065,627
2023	?	\$1,001,690

*based on 6% rate from January and February 2023



Mayor
Alice Ruby

Acting Manager
Lori Goodell



Dillingham City Co

Section . Item 5.

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

MEMORANDUM

Date: 3/17/2023
To: Finance and Budget Committee
From: Acting City Clerk
Subject: In Kind Donations for DCSD

Currently, the Public Works Department only plow and sand the roads near the school when the school calls and requests for it. The city does not currently plow the parking lots of the school.

The city waives the landfill fees for DCSD.

To the knowledge of the Public Works Foreman, Billy Noonkesser, DCSD does not use the city's gravel for sanding located near the public work building.

Possible in-kind donations avenues include;

- Waiving Landfill fees
- Plowing the parking lots of the Elementary and High School
- Sanding the lots of the school