



FINANCE AND BUDGET COMMITTEE

Friday, March 26, 2021 at 1:00 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.

VIRTUAL MEETING INFORMATION

Attend by joining Zoom www.zoom.us :
Meeting ID 880 2497 0483, participant #, passcode 709128;
Or dial one of the numbers listed below:
(346) 248-7799 or (669) 900-6833

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

UNFINISHED BUSINESS

- [1.](#) FY21 Budget Revision

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT

City of Dillingham
Unaudited Revenues and Expenditures As of February 28, 2021
Report does not reflect normal JE postings

Data Collected on:
3/8/2021

Section . Item 1.

	<u>Budget - FY21</u>	<u>02/28/21</u> YTD	<u>02/28/20</u> YTD	<u>INC/(DEC)</u>	<u>Proposed changes</u>	<u>Budget - FY21</u>
General Fund Revenues						
General Sales Tax	\$ 3,200,000	\$ 1,696,113	\$ 1,796,258	\$ (100,145)	\$ -	\$ 3,200,000
General Sales Tax - Remote	-	83,643	0		-	-
Alcohol Sales Tax	300,000	151,086	207,289	(56,203)	(40,000)	260,000
Transient Lodging Sales Tax	95,000	47,289	41,861	5,428	(10,000)	85,000
Gaming Sales Tax	80,000	37,492	38,060	(567)	(15,000)	65,000
Tobacco Excise Tax	340,000	210,636	196,763	13,873	30,000	370,000
Penalty & Interest - Sales Tax	15,000	13,213	11,957	1,256	5,000	20,000
Total Sales Tax	4,030,000	2,239,472	2,292,187	(136,358)	(30,000)	4,000,000
Real Property Tax	2,383,000	2,118,917	2,109,273	9,645	(264,000)	2,119,000
Personal Property Tax	519,000	508,047	516,484	(8,437)	(11,000)	508,000
Penalty & Interest - Property Tax	55,000	63,353	57,018	6,335	10,000	65,000
Total Property Taxes	2,957,000	2,690,318	2,682,775	7,543	(265,000)	2,692,000
Telephone Gross Receipts State Tax	65,000	65,065	-	65,065	-	65,000
Raw Fish Tax	620,000	474,820	772,264	(297,445)	(145,000)	475,000
Shared Fisheries	28,000	-	-	-	(19,000)	9,000
Community Sharing	-	75,783	108,732	(32,950)	75,700	75,700
Payment in Lieu of Taxes (PILT)	450,000	484,326	478,044	6,282	34,000	484,000
State Jail Contract	587,000	267,684	138,810	128,874	(51,633)	535,367
Ambulance Fees	60,000	17,341	22,681	(5,340)	(20,000)	40,000
Lease & Rental Income	35,000	9,290	11,570	(2,280)	-	35,000
Admin Overhead	219,676	128,000	133,666	(5,666)	(13,900)	205,776
PERS on Behalf	174,058	152,875	115,403	37,472	-	174,058
PERS Forfeiture Fund	95,000	66,401	63,831	2,570	-	95,000
Other Revenues	212,300	103,200	167,327	(64,127)	(8,100)	204,200
Total	2,546,034	1,844,783	2,012,327	(167,544)	(147,933)	2,398,101
Total	\$ 9,533,034	\$ 6,774,573	\$ 6,987,288	\$ (296,358)	\$ (442,933)	\$ 9,090,101
Special Revenue & Other Funds Revenue						
	9,629,315					
Water	228,744	150,227	158,520	(8,293)	-	228,744
Sewer	414,244	309,498	281,894	27,604	50,000	464,244
Landfill	243,675	215,627	158,445	57,183	80,000	323,675
Port - Dock	959,186	549,107	683,982	(134,875)	(179,000)	780,186
Port - Harbor	166,162	50,669	73,678	(23,009)	(23,400)	142,762
Asset Forfeiture Fund	-	18	11,804	(11,787)	-	-
E-911 Service	75,000	38,265	45,322	(7,057)	-	75,000
Senior Center (Non-Grant)	47,526	22,071	27,024	(4,953)	(13,407)	34,119
Senior Center (Grant)	131,000	74,467	32,521	41,946	18,245	149,245
Library (Grants)	83,302	53,310	53,381	(71)	(1,250)	82,052
Debt Service	50,000	53,742	313,497	(259,755)	-	50,000
Mary Carlson Estate	7,000	3,453	5,680	(2,226)	(3,000)	4,000
Total	\$ 2,405,839	\$ 1,520,455	\$ 1,845,747	\$ (325,292)	\$ (71,812)	\$ 2,334,027

City of Dillingham
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Section . Item 1.

	<u>Budget - FY21</u>	<u>02/28/21</u> YTD	<u>02/28/20</u> YTD	<u>INC/(DEC)</u>	<u>Proposed changes</u>	<u>Budget - FY21</u>
Transfers						
<i>From General Fund to Other Funds</i>						
Water	-	-	-	-	-	-
Landfill	482,609	86,271	251,688	(165,418)	(168,025)	314,584
Senior Center	130,894	100,750	86,348	14,401	16,519	147,413
Ambulance Reserve	60,000	60,000	60,000	-	(20,000)	40,000
Equipment Replacement	-	-	-	-	-	-
Capital Projects	71,000	373,987	76,405	297,582	306,000	377,000
Debt Service SRF Loans	68,000	-	-	-	-	68,000
Debt Service School Bond	1,061,550	854,433	578,878	275,555	-	1,061,550
Debt Service Firehall Bond	47,000	13,500	13,798	(298)	-	47,000
Debt Service Streets Bond	186,500	70,750	72,594	(1,844)	-	186,500
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	59,226	75,632	61,249	14,383	19,560	78,786
Port - Harbor - Ice Machine	-	-	-	-	-	-
Port - Harbor - Bathhouse	13,000	7,343	7,866	(523)	500	13,500
<i>From Department to Department</i>						
Transfer from E911	51,000	25,500	-	25,500	-	51,000
Total	\$ 2,230,779	\$ 1,668,165	\$ 1,208,827	\$ 459,338	\$ 154,554	\$ 2,385,333
Total Revenues & Transfers	\$ 14,169,652	\$ 9,963,193	\$ 10,041,863	\$ (162,313)	\$ (360,191)	\$ 13,809,461

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EXPENDITURES:						
General Fund Expenditures						
City Council	\$ 37,700	\$ 21,581	\$ 21,776	\$ (195)	\$ (4,750)	\$ 32,950
City Clerk	128,598	72,121	83,528	(11,408)	(3,185)	125,413
Administration	300,759	207,965	185,050	22,915	33,900	334,659
Finance	693,070	394,511	434,893	(40,383)	(27,300)	665,770
Legal	60,000	18,512	27,974	(9,462)	0	60,000
Insurance	261,057	176,999	137,574	39,425	16,000	277,057
Non-Departmental	101,100	76,988	88,208	(11,220)	11,600	112,700
Planning	248,934	123,104	75,187	47,917	(5,000)	243,934
Foreclosures	6,000	873	4,695	(3,822)	(4,000)	2,000
IT	189,303	48,086	102,224	(54,138)	0	189,303
Meeting Hall above Fire Station	800	474	1,573	(1,099)	0	800
Public Safety Administration	167,580	82,568	112,501	(29,933)	(27,000)	140,580
Dispatch	555,038	249,260	343,086	(93,826)	(111,300)	443,738
Patrol	945,270	402,233	501,037	(98,804)	(50,000)	895,270
Corrections	647,058	368,446	424,936	(56,490)	(20,000)	627,058
DMV	48,152	33,617	30,053	3,564	0	48,152
Animal Control Officer	107,201	68,867	67,508	1,358	0	107,201
Fire	352,918	101,827	178,990	(77,163)	(50,000)	302,918
EOC	0	16,648	0	16,648	40,000	40,000
Fire Department Checking	0	105	0	0	0	0
Public Works Administration	219,326	120,188	141,294	(21,106)	0	219,326
Building and Grounds	305,780	148,456	186,219	(37,762)	0	305,780
Shop	526,440	311,825	236,547	75,278	31,000	557,440
Street	482,017	292,164	255,879	36,285	(31,000)	451,017
Library	115,893	76,208	77,284	(1,076)	(4,749)	111,144
City School	1,300,000	975,000	975,000	-	0	1,300,000
Transfers to Other Funds	2,107,553	1,559,690	1,184,785	374,905	134,494	2,242,047
Total	\$ 9,907,547	\$ 5,948,317	\$ 5,877,802	\$ 70,409	\$ (71,290)	\$ 9,836,257
Special Revenue Funds Expenditures						
Water	256,964	136,492	150,766	(14,274)	(42,000)	214,964
Sewer	290,557	138,602	155,774	(17,172)	(34,500)	256,057
Landfill	726,284	301,898	495,196	(193,298)	(88,025)	638,259
Port - Dock	756,494	495,347	543,571	(48,225)	-	756,494
Port - Harbor	235,888	133,497	151,650	(18,152)	(840)	235,048
Asset Forfeiture Fund	-	-	-	-	-	-
E-911 Service	57,000	25,500	-	25,500	(6,000)	51,000
Senior Center (Non-Grant)	178,313	122,474	132,031	(9,557)	3,219	181,532
Senior Center (Grant)	131,107	98,960	85,876	13,085	18,138	149,245
Library (Grants)	83,302	55,752	53,692	2,060	(1,250)	82,052
Debt Service SRF Loans	68,000	-	-	-	-	68,000

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Debt Service School Bond	1,061,550	908,175	892,375	15,800	-	1,061,550
Debt Service Firehall Bond	47,000	13,500	13,798	(298)	-	47,000
Debt Service Streets Bond	236,500	70,750	72,594	(1,844)	-	236,500
Ambulance Reserve Fund	285,000	261,715	14,617	247,099	(18,000)	267,000
Equipment Replacement	-	3,646	-	-	-	-
Mary Carlson Estate	2,146	1,655	1,205	449	-	2,146
Total	\$ 4,416,105	\$ 2,767,962	\$ 2,763,144	\$ 1,173	\$ (169,258)	\$ 4,246,847
	\$ 14,323,652	\$ 8,716,280	\$ 8,640,946	\$ 71,582	\$ (240,548)	\$ 14,083,104
Net Increase (Decrease) to Fund Balances	\$ (154,000)	\$ 1,246,913	\$ 1,400,917	\$ (233,896)	\$ (119,643)	\$ (273,643)

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Grant & Bond Revenues						
Grants						
ANTHC-Lagoon	-	6,679	6,679	-	-	-
State Public Safety	-	-	-	-	-	-
CARES	96,281	2,844,435	-	-	(96,281)	-
State MMG 28308-Water Imp	-	-	10,215	(10,215)	-	-
SRF Loan - Water	-	431,399	-	-	-	-
SRF Loan - Landfill	-	2,922	-	-	-	-
State CARES Public Safety	-	12,986	-	-	-	-
State SART	-	800	-	800	-	-
Southern Region EMS	-	360	360	-	-	-
Curyung-Ice Machine	-	3,204	-	3,204	-	-
VEEP	-	50,000	-	50,000	-	-
Alaskan Leaders Fisheries PS Camera Repair	-	2,000	-	-	-	-
BBEDC Intern Program	-	9,818	23,788	(13,970)	-	-
BBEDC Training Reimb	-	8,526	472	8,054	-	-
Bond Investment Income	-	1,378	26,618	(25,239)	2,000	2,000
Streets	2,386,959	2,672,973	-	2,672,973	513,041	2,900,000
FireHall	600,000	597,693	-	597,693	-	600,000
Total	\$ 3,083,240	\$ 6,645,171	\$ 68,131	\$ 3,283,299	\$ 418,760	\$ 3,502,000
Grant & Bond Expenditures						
Grants						
ANTHC-Lagoon	-	11,457	-	11,457	-	-
State Public Safety	-	1,761	-	-	-	-
CARES	96,281	2,371,651	-	2,371,651	(96,281)	-
State MMG 28308-Water Imp	-	699,200	265,687	433,513	-	-
SRF Loan - Water	-	431,399	-	431,399	-	-
SRF Loan - Landfill	-	35,536	-	35,536	-	-
State CARES Public Safety	-	12,986	-	12,986	-	-
State SART	-	1,600	2,400	(800)	-	-
Southern Region EMS	-	-	-	-	-	-
Curyung-Ice Machine	-	3,687	917	2,771	-	-
VEEP	-	50,000	-	50,000	-	-
Alaskan Leaders Fisheries PS Camera Repair	-	2,000	-	2,000	-	-
BBEDC Intern Program	-	8,222	22,765	(14,543)	-	-
BBEDC Training Reimb	-	-	1,898	(1,898)	-	-
Streets	2,386,959	2,672,973	-	2,672,973	513,041	2,900,000
FireHall	600,000	597,693	458	597,235	-	600,000
Total	\$ 3,083,240	\$ 6,900,165	\$ 294,124	\$ 6,604,280	\$ 416,760	\$ 3,500,000
	\$ 6,166,480	\$ 13,545,336	\$ 362,255	\$ 9,887,579	\$ 835,520	\$ 7,002,000

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Capital Project Funds Revenues						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Project Funds Expenditures						
Public Safety Building	5,000	-	-	-	-	5,000
Streets	-	-	7,613	(7,613)	-	-
Water Improvements	-	373,987	113,866	260,121	374,000	374,000
Sewer Lagoon Relocation	50,000	-	11,809	(11,809)	(50,000)	-
Landfill Groundwater Well	16,000	-	-	-	(16,000)	-
Bingman-Harbor cleanup	-	-	129,703	(129,703)	-	-
Total	\$ 71,000	\$ 373,987	\$ 262,990	\$ 110,997	\$ 308,000	\$ 379,000
	\$ 71,000	\$ 373,987	\$ 262,990	\$ 110,997	\$ 308,000	\$ 379,000

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
General Fund Revenue	\$ 9,533,034	\$ 6,774,573	\$ (442,933)	\$ 9,090,101
Special Fund Revenue	\$ 2,405,839	\$ 1,520,455	\$ (71,812)	\$ 2,334,027
Transfers In	\$ 2,230,779	\$ 1,668,165	\$ 154,554	\$ 2,385,333
Grant and Bond Revenue	\$ 3,083,240	\$ 6,645,171	\$ 418,760	\$ 3,502,000
CIP Revenue	\$ -	\$ -	\$ -	\$ -
	\$ 17,252,892	\$ 16,608,364	\$ 58,569	\$ 17,311,461
General Fund Expenditures	\$ 9,907,547	\$ 5,948,317	\$ (71,290)	\$ 9,836,257
Special Fund Expenditures	\$ 4,416,105	\$ 2,767,962	\$ (169,258)	\$ 4,246,847
Grant and Bond Expenditures	\$ 3,083,240	\$ 6,900,165	\$ 416,760	\$ 3,500,000
CIP Expenditures	\$ 71,000	\$ 373,987	\$ 308,000	\$ 379,000
	\$ 17,477,892	\$ 15,990,431	\$ 484,212	\$ 17,962,104
Net Increase (Decrease) to Fund Bal	\$ (225,000)	\$ 617,933	\$ (425,643)	\$ (650,643)

NON-CODE ORDINANCE

Introduced: April 1, 2021
Public Hearing: May 6, 2021
Enacted: May 6, 2021

DRAFT

CITY OF DILLINGHAM, ALASKA
ORDINANCE NO. 2020-05

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING THE BUDGET BY ADOPTING BUDGET AMENDMENT NO.1 AND APPROPRIATING FUNDS FOR THE FY2021 CITY OF DILLINGHAM BUDGET

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY 2021 in accordance with Title 4 of the Dillingham Municipal Code pursuant to A.S. 20.20.500(3); and

WHEREAS, duly advertised public meetings were held and the City Council reviewed the budget amendment recommendations presented; and

WHEREAS, the City Council has set the rate of levy of property tax for the City of Dillingham for FY 2021 budget at 13 mills; and

WHEREAS, the budget presented, reviewed and changed is in accordance with sound and efficient municipal management principles; and

WHEREAS, additional FY 2021 funds are available for appropriation by ordinance.

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

1. The FY 2021 Operating Budget and Capital Improvement Budget Amendment No. 1 as recommended by the City Manager is hereby adopted for the City of Dillingham.
2. The amounts set forth in Budget Amdendment No1 by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2021.
3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from fund to another and from one Capital Project to another by resolution.
4. The City Manager shall have the power to transfer funds from one line item to another within a fund and within a Capital Improvement Project.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM that:

Section 1. Classification. This ordinance is a non-code ordinance.

Section 2. Severability. If any portion of this ordinance or any application thereof to any person or circumstances is held invalid, the remainder of the ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Appropriation summary. The total appropriation from the Treasury in Section 6 was a total of \$ 17,962,104 .

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Section 4. Revenues

General Fund

Taxes

General Sales Taxes	3,200,000
Alcohol Sales Taxes	260,000
Transient Lodging Sales Taxes	85,000
Gaming Sales Tax	65,000
Tobacco Tax	370,000
Penalty & Interest – Sales Tax	20,000
Real Property Taxes	2,119,000
Personal Property Taxes	508,000
Penalty & Interest – Property Tax	65,000

Other Revenue

Telephone Gross State Tax	65,000
Raw Fish Tax	475,000
Shared Fisheries	9,000
Revenue Sharing (community support)	75,700
Payment in Lieu Taxes (PILT)	484,000
CARES Act Funding	0
Jail Contract Revenue	535,367
Ambulance Fees	40,000
Lease and Rental Income	35,000
Administrative Overhead	205,776
PERS on Behalf	174,058
PERS Forfeiture Fund	95,000
All Other Revenues	204,200

Total General Fund Revenues

9,090,101

Special Revenue & Other Funds Revenues

Water	228,744
Waste Water	464,244
Landfill	323,675
Port – Dock	780,186
Port – Harbor	142,762
E-911	75,000
Senior Center (Includes grants)	183,364
Library Grants	82,052
Debt Service	50,000
Mary Carlson Estate	4,000
CIP Revenue from Investments	2,000
Bond Revenue	<u>3,500,000</u>

Total General Fund & Special Revenues
TOTAL REVENUES

5,836,027
14,926,128

Section 5. Transfers

Transfers from General Fund to Other Funds

Water	0
Wastewater	0
Landfill	314,584
Senior Center	147,413
Ambulance Replacement	40,000
Equipment Replacement	0
Capital Projects	377,000
SRF Loans Payments	68,000
Streets Bond Payment	186,500
Firehall Bond Payment	47,000
School Bond payment	<u>1,061,550</u>

Total Transfers from Gen. Fund

2,242,047

Transfers from Dock Fund to Harbor Funds

Harbor Operations	78,786
Ice Machine	0
Bathhouse	<u>13,500</u>

Total Transfers from Dock Fund

92,286

Transfers from Department to Department

From E-911 to Dispatch	<u>51,000</u>
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Total Transfers between Departments

51,000

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TOTAL TRANSFERS
TOTAL REVENUES AND TRANSFERS

2,385,333

17,311,461

Section 6. Appropriations.

General Fund Government Operations

City Council	32,950
City Clerk	125,413
Administration	334,659
Finance	665,770
Legal	60,000
Insurance	277,057
Non-Departmental	112,700
Planning	243,934
Foreclosures	2,000
IT	189,303
Meeting Hall	800
PS Administration	140,580
PS Dispatch	443,738
PS Patrol	895,270
PS Corrections	627,058
PS DMV	48,152
PS Animal Control Officer	107,201
PS Fire Department	302,918
PS EOC	40,000
PW Administration	219,326
PW Buildings & Grounds	305,780
PW Shop	557,440
PW Streets	451,017
Library	111,144
City School District	1,300,000
Transfer Subsidy for Special Revenue	<u>2,242,047</u>

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Total General Fund Appropriations

9,836,257

Special Revenue & Other Funds Appropriations

Water	214,964
Waste Water	256,057
Landfill	638,259
Port-Dock	756,494
Port-Harbor	217,048
Port Harbor – Ice Machine	4,000
Port Harbor – Bathhouse	14,000
E-911	51,000
Senior Center	330,777
Library Grants	82,052
Mary Carlson Estate	2,146
Ambulance Replacement Fund	267,000

Bond Projects	3,500,000	
Debt Service	1,413,050	
Equipment Replacement/Reserve	-0-	
Capital Project (Planning) Fund	<u>379,000</u>	
Total Special Rev & Other Appropriations		<u>8,125,847</u>
TOTAL APPROPRIATIONS		<u><u>17,962,104</u></u>

Total Revenues and Transfers	17,311,461
Total Appropriations	<u>17,962,104</u>
Net Increases (Decreases) to Fund Balance	<u><u>(650,643)</u></u>

Section 7. Fund Balance Explanation

Ambulance Reserve Fund balance will be drawn down by \$225,000 for purchase of major equipment.

Section 8. Effective Date. This Ordinance is effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on May 06,

SEAL

Alice Ruby, Mayor **DRAFT**

ATTEST:

Lori Goodell, City Clerk