



FINANCE AND BUDGET COMMITTEE

Thursday, August 31, 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

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

- [1.](#) Minutes of May 31, 2023, Finance & Budget Committee

APPROVAL OF AGENDA

STAFF REPORTS

- [2.](#) June 2023 Revenue & Expense Report

NEW BUSINESS

- [3.](#) FY23 Budget Revision
Fish Tax

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Monday, May 29, 2023 at 5:30 PM

CALL TO ORDER

The Finance and Budget Committee met on Monday, May 29, 2023, in the City Council Chambers, Dillingham, AK, and via Zoom video conference call. Curt Armstrong called the meeting to order at 5:40 p.m.

ROLL CALL

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

Curt Armstrong

Alice Ruby

Perry Abrams

Anita Fuller

Lori Goodell

Committee members excused:

Aksel Buholm

APPROVAL OF MINUTES

1. Minutes of April 17 2023, Finance & Budget Committee

MOTION: Perry Abrams moved, and Alice Ruby seconded the motion to approve the minutes of March 20, 2023

VOTING: the motion passed by unanimous consent.

APPROVAL OF AGENDA

MOTION: Anita Fuller moved, and Alice Ruby seconded the motion to approve the agenda

VOTING: the motion passed by unanimous consent.

STAFF REPORTS

2. Finance & Budget Staff Report

- Assistant Finance Director Purchasing is currently on site effective 5/19.
- Anthony Reynolds has moved onto
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NEW BUSINESS

3. Seafood Processor Excise Tax Update

4. FY24 Budget

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT

City of Dillingham
 Unaudited Revenues and Expenditures As of June 30, 2023

Data Collected on:
 8/29/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>06/30/23</u> YTD	<u>Percent</u>	<u>06/30/22</u> YTD	<u>INC/(DEC)</u>	Uncollected	% Adj
General Fund Revenues							
General Sales Tax	\$ 3,300,000	\$ 3,464,321	105%	\$ 3,363,194	\$ 101,127	(3,487.42)	105%
General Sales Tax - Remote	425,000	491,427	116%	400,621			
Alcohol Sales Tax	280,000	301,342	108%	238,682	62,660		108%
Transient Lodging Sales Tax	120,000	125,635	105%	105,383	20,253	-	105%
Gaming Sales Tax	55,000	40,458	74%	72,072	(31,614)		74%
Tobacco Excise Tax	350,000	283,843	81%	272,902	10,940		81%
Marijuana Excise Tax	90,000	95,070	106%	3,108	-		106%
Business License	17,000	18,250	107%	17,050	-		
Penalty & Interest - Sales Tax	15,000	15,377	103%	16,771	(1,394)	(1,157.38)	95%
Total Sales Tax	4,652,000	4,835,724	104%	4,489,783	161,972		104%
Real Property Tax	2,375,000	2,267,996	95%	2,071,540	196,456	(97,825.26)	91%
Personal Property Tax	450,000	451,228	100%	480,653	(29,425)	(23,791.44)	95%
Penalty & Interest - Property Tax	85,000	80,078	94%	78,202	1,876		94%
Total Property Taxes	2,910,000	2,799,302	96%	2,630,394	168,908		92%
Telephone Gross Receipts State Tax	65,000	-	0%	81,672	(81,672)		0%
Shared Fisheries	600,000	696,572	116%	772,264	(75,692)		116%
Raw Fish Tax	37,500	37,499	100%	23,430	14,069		100%
Community Sharing	127,200	130,096	102%	87,078	43,017		0%
Payment in Lieu of Taxes (PILT)	480,800	480,895	100%	473,299	7,596		100%
State Jail Contract	645,000	365,613	57%	560,367	(194,754)		57%
Motor Vehicle Tax	25,000	17,625	71%	26,386	(8,760)		
Ambulance Fees	65,000	71,229	110%	17,024	54,205		110%
Lease & Rental Income	35,000	34,429	98%	34,309	120		98%
Admin Overhead	178,000	160,000	90%	210,660	(50,659)		90%
PERS on Behalf	67,126	81,926	122%	189,982	(108,057)		122%
PERS Forfeiture Fund	5,000	11,410	228%	33,060	(21,650)		228%
Other Revenues	170,550	226,476	133%	100,090	126,385	(2,685.52)	131%
Total	2,501,176	2,313,770	93%	2,609,622	(295,852)		92%
Total	\$ 10,063,176	\$ 9,948,796	99%	\$ 9,729,799	\$ 35,028		98%
Special Revenue & Other Funds Revenue							
Water	233,447	256,474	110%	239,191	17,283	(21,295.90)	101%
Sewer	464,000	464,924	100%	460,888	4,036	(28,749.47)	94%
Landfill	265,659	319,371	120%	310,224	9,147	(17,727.00)	114%
Port - Dock	732,115	800,146	109%	573,118	227,027	(30,875.46)	105%
Port - Harbor	181,000	134,221	74%	152,421	(18,200)	(11,374.00)	68%
Asset Forfeiture Fund	700	417	60%	1,672	(1,255)		0%
E-911 Service	70,000	66,958	96%	65,899	1,058		96%

	06/30/23			06/30/22		
	Budget - FY23	YTD	Percent	YTD	INC/(DEC)	
Senior Center (Non-Grant)	40,597	39,517	97%	34,475	5,042	97%
Senior Center (Grant)	97,744	(4,063)	-4%	162,294	(166,356)	-4%
Library (Grants)	98,302	92,522	94%	58,256	34,267	94%
Debt Service	742,700	738,208	99%	1,119,992	(381,784)	99%
Equipment Replacement	-	10,286		13,943	(3,657)	
Mary Carlson Estate	5,000	10,231	205%	(9,639)	19,870	205%
Ambulance Rental	-	13,200		-	13,200	
Total	\$ 2,931,264	\$ 2,942,411	100%	\$ 3,182,732	\$ (240,321)	97%
Transfers						
<i>From General Fund to Other Funds</i>						
Landfill	323,676	139,265	43%	209,013	(69,748)	
Senior Center	243,148	217,794	90%	166,679	51,115	
Ambulance Reserve	58,500	64,106	110%	1,702	62,404	
Equipment Replacement	600,000	158,034	26%	47,184	110,850	
Capital Projects	-	-		5,201	(5,201)	
Debt Service SRF Loans	47,400	42,107	89%	-	42,107	
Debt Service Streets Bond	226,750	231,750	102%	236,750	(5,000)	
Debt Service Firehall Bond	45,000	45,000	100%	46,000	(1,000)	
Debt Service School Bond	327,800	327,292	100%	(925,687)	1,252,979	
<i>From Dock Fund to Harbor Funds</i>						
Port - Harbor	-	23,161		4,984	18,177	
Port - Harbor - Ice Machine	-	-		-	-	
Port - Harbor - Bathhouse	-	-		15,118	(15,118)	
<i>From Department to Department</i>						
Transfer from E911 to Dispatch	37,343	41,313	111%	50,071	-	
Transfer from Carlson Estate to Library	4,000	4,000	100%	-	-	
Transfer from Wastewater to Water	17,934	-	0%	-	-	
Total	\$ 1,931,551	\$ 1,293,822	67%	\$ (142,984)	\$ 1,441,565	
Total Revenues & Transfers	\$ 14,925,991	\$ 14,185,029	95%	\$ 12,769,547	\$ 1,236,271	

City of Dillingham
Unaudited Revenues and Expenditures As of June 30, 2023

Data Collected on:
8/29/2023

Section . Item 2.

	<u>Budget - FY23</u>	<u>06/30/23</u> YTD	<u>Percent</u>	<u>06/30/22</u> YTD	<u>INC/(DEC)</u>
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 101,000	\$ 94,166	93%	\$ 35,170	\$ 58,996
City Clerk	148,775	104,177	70%	132,846	(28,669)
Administration	471,173	527,762	112%	429,508	98,254
Finance	961,831	887,840	92%	757,847	129,993
Legal	80,000	90,237	113%	47,336	42,901
Insurance	313,400	269,188	86%	238,087	31,100
Non-Departmental	-	-		69,938	(69,938)
Planning	201,584	177,962	88%	183,331	(5,369)
Foreclosures	8,000	5,113	64%	520	4,593
IT	358,068	305,612	85%	201,176	104,436
Meeting Hall above Fire Station	-	-		694	(694)
Public Safety Administration	180,310	182,214	101%	192,160	(9,945)
Dispatch	373,438	413,998	111%	333,008	80,991
Patrol	799,629	774,610	97%	541,334	233,276
Corrections	694,223	542,921	78%	594,199	(51,279)
DMV	57,373	43,776	76%	38,082	5,694
Animal Control Officer	121,492	94,949	78%	111,250	(16,300)
Fire	343,073	338,626	99%	228,129	110,496
Fire Department Donation	15,000	1,059	7%	834	225
EOC	-	-		14,188	(14,188)
Public Works Administration	222,938	117,637	53%	111,668	5,969
Building and Grounds	347,968	305,323	88%	255,309	50,015
Shop	518,287	476,817	92%	534,419	(57,602)
Street	427,579	232,530	54%	384,700	(152,170)
Library	174,007	173,537	100%	140,632	32,905
City School	1,300,000	1,300,147	100%	1,300,405	(258)
Transfers to Other Funds	1,872,274	1,235,634	66%	(213,716)	1,449,350
Total	\$ 10,091,422	\$ 8,695,835	86%	\$ 6,663,053	\$ 2,032,782

City of Dillingham
 Unaudited Revenues and Expenditures As of June 30, 2023

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	<u>Budget - FY23</u>	<u>06/30/23</u> YTD	<u>Percent</u>	<u>06/30/22</u> YTD	<u>INC/(DEC)</u>
<u>Special Revenue Funds Expenditures</u>					
Water	251,381	211,033	84%	235,374	(24,341)
Sewer	327,780	233,212	71%	306,630	(73,417)
Landfill	589,335	458,636	78%	517,937	(59,301)
Port - Dock	1,113,969	800,146	72%	570,879	229,267
Port - Harbor	312,109	409,811	131%	259,435	150,376
Asset Forfeiture Fund	-	-		3,354	(3,354)
E-911 Service	37,343	41,313	111%	50,071	(8,758)
Senior Center (Non-Grant)	245,489	265,065	108%	199,757	65,308
Senior Center (Grant)	136,000	102,128	75%	136,980	(34,852)
Library (Grants)	98,302	102,187	104%	70,344	31,843
Mary Carlson Estate	6,201	6,142	99%	2,240	3,902
Ambulance Reserve Fund	15,000	9,280	62%	13,040	(3,760)
Debt Service SRF Loans	47,400	42,107	89%	-	42,107
Debt Service School Bond	1,065,500	1,065,500	100%	1,066,250	(750)
Debt Service Firehall Bond	45,000	45,000	100%	46,000	(1,000)
Debt Service Streets Bond	231,750	231,750	100%	236,750	(5,000)
Equipment Replacement	600,000	168,320	28%	61,127	107,193
Total	\$ 5,122,559	\$ 4,191,629	82%	\$ 3,776,166	\$ 415,463
	\$ 15,213,981	\$ 12,887,465	85%	\$ 10,439,219	\$ 2,448,246
Net Increase (Decrease) to Fund Balances	\$ (287,990)	\$ 1,297,565		\$ 2,330,328	\$ (1,211,974)

	<u>Budget - FY23</u>	<u>06/30/23</u> YTD	<u>Percent</u>	<u>06/30/22</u> YTD	<u>INC/(DEC)</u>	
Grant & Bond Revenues						
ANTHC-Lagoon	146,778	143,708	98%	9,239	134,469	
State Public Safety	-	-		1,646	(1,646)	
COVID - CARES & ARPA & LGLR	1,217,330	3,086,298	254%	1,237,890	1,848,408	
SRF Loan - Lagoon Aeration	-	-		-	-	
SRF Loan - Waterfront	-	-		-	-	
SRF Loan - Water	-	-		-	-	
SRF Loan - Wastewater	-	-		-	-	
SRF Loan - Landfill	-	15,323		5,320	10,003	
Southern Region EMS	-	10,282		-	10,282	
Curyung-Ice Machine	2,000	597	30%	2,286	(1,689)	
BBEDC Intern Program	56,682	26,120	46%	29,527	(3,407)	
BBEDC Training Reimb	-	15,939		20,021	(4,081)	
BBEDC Pass Thru	-	-		6,000	-	
Bond Investment Income	-	68,665		1,426	67,238	
Total	\$ 1,422,790	\$ 3,366,932	237%	\$ 1,786,138	\$ 1,586,793	2,457,116.00
Grant & Bond Expenditures						
ANTHC-Lagoon	146,778	146,538	100%	9,239	137,299	
State Public Safety	-	-		1,856	(1,856)	
COVID - CARES & ARPA	1,217,330	981,457	81%	1,237,890	(256,433)	
SRF Loan - Lagoon Aeration	-	-		-	-	
SRF Loan - Waterfront	-	-		-	-	
SRF Loan - Water	-	-		-	-	
SRF Loan - Wastewater	-	-		-	-	
SRF Loan - Landfill	-	-		15,323	(15,323)	
Southern Region EMS	-	10,282		-	10,282	
Curyung-Ice Machine	2,000	460	23%	2,475	(2,015)	
BBEDC Intern Program	56,682	40,295	71%	29,527	10,769	
BBEDC Training Reimb	16,000	15,939		20,021	(4,081)	
BBEDC Pass Thru	-	-		6,000	(6,000)	
Total	\$ 1,438,790	\$ 1,277,814	89%	\$ 1,408,086	\$ (130,272)	
	\$ (16,000)	\$ 2,089,118		\$ 378,052	\$ 1,456,521	

City of Dillingham
 Unaudited Revenues and Expenditures As of June 30, 2023

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	<u>Budget - FY23</u>	<u>06/30/23</u> YTD	<u>Percent</u>	<u>06/30/22</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)

	<u>Budget - FY23</u>	<u>06/30/23</u> YTD	<u>Percent</u>	<u>06/30/22</u> YTD	<u>INC/(DEC)</u>
Capital Project Funds Expenditures					
Major Building Maintenance	400,000	-		-	-
Water Improvements	-	-		-	-
WasteWater Improvements	-	-		-	-
Sewer Lagoon Relocation	-	-		-	-
Other Lift Station	-	-		-	-
Fire Dept Water Damage Repair	-	-		-	-
Landfill New Cell	-	-		-	-
Landfill Shop Fire	-	-		-	-
Landfill Groundwater Well	-	-		9,663	(9,663)
Bingman-Harbor cleanup	-	-		-	-
Total	\$ 400,000	\$ -	0%	\$ 9,663	\$ (9,663)
	\$ (400,000)	\$ 271,505		\$ 315,353	\$ (100,862)

	<u>Budget</u>	<u>Actual</u>
General Fund Revenue	\$ 10,063,176	\$ 9,948,796
Special Fund Revenue	\$ 2,931,264	\$ 2,942,411
Transfers In	\$ 1,931,551	\$ 1,293,822
Grant and Bond Revenue	\$ 1,422,790	\$ 3,366,932
CIP Revenue	\$ -	\$ 271,505
	\$ 16,348,781	\$ 17,823,466
General Fund Expenditures	\$ 10,091,422	\$ 8,695,835
Special Fund Expenditures	\$ 5,122,559	\$ 4,191,629
Grant and Bond Expenditures	\$ 1,438,790	\$ 1,277,814
CIP Expenditures	\$ 400,000	\$ -
	\$ 17,052,771	\$ 14,165,279
Net Increase (Decrease) to Fund Bal	\$ (703,990)	\$ 3,658,187