



FINANCE AND BUDGET COMMITTEE

Monday, June 21, 2021 at 5:30 PM

AGENDA

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

VIRTUAL INFORMATION

Attend by joining Zoom www.zoom.us :
<https://us02web.zoom.us/j/87164776337?pwd=RU13eHBJZUdUclVwY3hoTU1aLy9YUT09>
Meeting ID 871 6477 6337, participant #, passcode 354644;
Or dial one of the numbers listed below:
(346)248-7799 or (669)900-6833

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

- [1.](#) May 17, 2021, Finance & Budget Committee Meeting Minutes

APPROVAL OF AGENDA

STAFF REPORTS

- [2.](#) May 31, 2021 Financial Report

NEW BUSINESS

3. ARPA
4. State of Alaska Budget
5. School Bond Payment
6. Equipment Replacement Strategy
7. Ekuk COVID Funds
8. Capital Projects Update

PUBLIC/COMMITTEE COMMENT(S)

ADJOURNMENT



FINANCE AND BUDGET COMMITTEE

Monday, May 17, 2021 at 5:30 PM

MINUTES

CALL TO ORDER

The Finance and Budget Committee met on Monday, May 17, 2021, in the City Council Chambers, Dillingham, AK, and via Zoom video conference call. Andy Anderson called the meeting to order at 5:30 p.m.

ROLL CALL

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

Curt Armstrong
Alice Ruby

Chris Hladick
Anita Fuller

Andy Anderson

Bill Rodawalt – excused

APPROVAL OF MINUTES

1. March 22, 2021 Finance & Budget Meeting
2. March 26, 2021 Finance & Budget Meeting

MOTION: Alice Ruby moved and Anita Fuller seconded the motion to approve the minutes of March 22, and March 26, 2021.

VOTING the motion to approve the minutes passed by unanimous consent.

APPROVAL OF AGENDA

MOTION Alice Ruby moved and Curt Armstrong seconded the motion to approve the agenda.

VOTING the motion to adopt the agenda passed by unanimous consent.

STAFF REPORTS

- A draft of the audit was received today.
 - BOE met, all appeals have been settled. Property tax statements will be out July 1st.
 - Notice of Denied City Services have gone out, list is published.
3. April 30, 2021 Financial Report
 - Revenue and expenses were reviewed and compared to April 2020.

NEW BUSINESS

4. FY22 Salary Schedule
 - Schedule reflects a 2% increase.
 - FY22 budget for salaries based on this schedule.
 - It was requested to raise the starting salary for EMT's. City Manager is only authorized to bring new hires in up to a step four.

- Seasonal EMT’s are funded at 4 temporary employees during the summer season. Benefit eligibility was reviewed.
 - City Manager will work with Finance Director to bring a proposal to address salary increase variations to the 5/22 work session.
 - Hire company to assess/analyze city operations and correlate with needed staffing. Update job descriptions. Workload, manpower needed to accomplish tasks. Wage / compensation study.
5. Alaska Municipal Health Trust
- AML is now offering an insurance program.
 - Committee evaluated optional plans, and determined no change at this time.
 - This item can be reassessed when the policy renews.
6. AML Sales Tax Collection
- Committee explored options for increased services in tax collections. Additional services were not recommended at this time. Finance Director to research possible cost v savings impact to finance department.
7. FY22 Budget
- No action taken.

PUBLIC/COMMITTEE COMMENT(S)

- Encouraged the City to pursue BBEDC seasonal positions.
- Commented Lobbyist options will be explored.

ADJOURNMENT

The meeting adjourned at 7:31 p.m.

Andy Anderson, Chair

ATTEST:

Lori Goodell, City Clerk

Approved: _____

	<u>Budget - FY21</u>	<u>05/31/21</u> YTD	<u>Percent</u>	<u>05/31/20</u> YTD	<u>INC/(DEC)</u>	Uncollected	% Adj
General Fund Revenues							
General Sales Tax	\$ 3,200,000	\$ 2,430,614	81%	\$ 2,473,533	\$ (42,919)	(3,893.64)	76%
General Sales Tax - Remote	-	165,418		0			
Alcohol Sales Tax	260,000	209,495	81%	249,408	(39,913)		81%
Transient Lodging Sales Tax	85,000	56,353	66%	50,236	6,117	-	66%
Gaming Sales Tax	65,000	52,490	81%	49,399	3,090		81%
Tobacco Excise Tax	370,000	279,153	75%	261,056	18,097		75%
Penalty & Interest - Sales Tax	20,000	15,474	77%	14,785	689		77%
Total Sales Tax	4,000,000	3,208,996	80%	3,098,417	(54,839)		80%
Real Property Tax	2,119,000	2,121,041	100%	2,101,391	19,650	(121,737.15)	94%
Personal Property Tax	508,000	504,796	99%	514,544	(9,748)	(34,954.09)	92%
Penalty & Interest - Property Tax	65,000	69,234	107%	58,103	11,132		107%
Total Property Taxes	2,692,000	2,695,072	100%	2,674,038	21,034		94%
Telephone Gross Receipts State Tax	65,000	65,065	100%	-	65,065		100%
Raw Fish Tax	475,000	474,820	100%	772,264	(297,445)		100%
Shared Fisheries	9,000	9,056	101%	110,378	(101,322)		101%
Community Sharing	75,700	78,307	103%	109,587	(31,281)		0%
Payment in Lieu of Taxes (PILT)	484,000	484,325	100%	478,044	6,282		100%
State Jail Contract	535,367	416,525	78%	416,429	97		78%
Ambulance Fees	40,000	19,150	48%	39,812	(20,662)		48%
Lease & Rental Income	35,000	11,960	34%	14,210	(2,250)		34%
Admin Overhead	205,776	169,841	83%	161,964	7,877		83%
PERS on Behalf	174,058	201,626	116%	156,058	45,568		116%
PERS Forfeiture Fund	95,000	88,586	93%	85,583	3,003		93%
Other Revenues	204,200	131,092	64%	225,107	(94,015)	-	64%
Total	2,398,101	2,150,352	90%	2,569,436	(419,083)		90%
Total	\$ 9,090,101	\$ 8,054,420	89%	\$ 8,341,891	\$ (452,888)		87%
Special Revenue & Other Funds Revenue	9,186,382						
Water	228,744	206,986	90%	210,684	(3,698)	(24,772.79)	80%
Sewer	464,244	407,875	88%	371,226	36,649	(33,443.26)	81%
Landfill	323,675	272,795	84%	206,521	66,274	(7,663.00)	82%
Port - Dock	780,186	555,463	71%	722,260	(166,797)	(5,400.00)	71%
Port - Harbor	142,762	60,784	43%	80,266	(19,482)	-	43%
Asset Forfeiture Fund	-	35		11,874	(11,839)		0%
E-911 Service	75,000	55,047	73%	62,239	(7,192)		73%
Senior Center (Non-Grant)	34,119	29,202	86%	33,500	(4,299)		86%
Senior Center (Grant)	149,245	136,149	91%	119,849	16,300		91%
Library (Grants)	82,052	80,459	98%	80,568	(109)		98%
Debt Service	50,000	53,742	107%	892,375	(838,633)		
Mary Carlson Estate	4,000	3,591	90%	17,121	(13,531)		90%
Total	\$ 2,334,027	\$ 1,862,127	80%	\$ 2,808,485	\$ (946,357)		77%

	<u>Budget - FY21</u>	<u>05/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>05/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
Transfers					
<i>From General Fund to Other Funds</i>					
Water	-	-		-	-
Landfill	314,584	150,116	48%	356,699	(206,583)
Senior Center	147,413	139,891	95%	104,214	35,677
Ambulance Reserve	40,000	17,235	43%	60,000	(42,765)
Equipment Replacement	-	-		-	
Capital Projects	377,000	373,987	99%	264,029	109,958
Debt Service SRF Loans	68,000	-	0%	-	
Debt Service School Bond	1,061,550	1,007,808	95%	578,878	428,930
Debt Service Firehall Bond	47,000	47,000	100%	13,798	33,202
Debt Service Streets Bond	186,500	236,500	127%	72,594	163,906
<i>From Dock Fund to Harbor Funds</i>					
Port - Harbor	78,786	86,470	110%	74,268	12,202
Port - Harbor - Ice Machine	-	-	0%	-	-
Port - Harbor - Bathhouse	13,500	11,002	81%	9,958	1,044
<i>From Department to Department</i>					
Transfer from E911	51,000	38,868	76%	-	38,868
Total	\$ 2,385,333	\$ 2,108,878	88%	\$ 1,534,438	\$ 574,440
Total Revenues & Transfers	\$ 13,809,461	\$ 12,025,425	87%	\$ 12,684,813	\$ (824,806)

	<u>Budget - FY21</u>	<u>05/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>05/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
EXPENDITURES:					
General Fund Expenditures					
City Council	\$ 32,950	\$ 31,147	95%	\$ 28,067	\$ 3,080
City Clerk	125,413	111,880	89%	106,573	5,307
Administration	334,659	304,213	91%	227,881	76,332
Finance	665,770	607,472	91%	581,248	26,224
Legal	60,000	35,563	59%	30,647	4,916
Insurance	277,057	241,700	87%	188,786	52,914
Non-Departmental	112,700	101,612	90%	94,391	7,221
Planning	248,934	177,229	71%	135,212	42,017
Foreclosures	2,000	873	44%	8,713	(7,840)
IT	189,303	147,027	78%	231,967	(84,940)
Meeting Hall above Fire Station	800	637	80%	2,251	(1,614)
Public Safety Administration	140,580	131,939	94%	147,237	(15,298)
Dispatch	443,738	388,688	88%	438,164	(49,476)
Patrol	895,270	615,793	69%	704,482	(88,688)
Corrections	627,058	567,851	91%	583,766	(15,914)
DMV	48,152	51,177	106%	40,722	10,455
Animal Control Officer	107,201	98,800	92%	95,538	3,261
Fire	302,918	154,538	51%	251,525	(96,987)
EOC	40,000	46,764	117%	0	46,764
Fire Department Checking	0	105		133	
Public Works Administration	219,326	192,217	88%	197,463	(5,246)
Building and Grounds	305,780	228,809	75%	249,380	(20,570)
Shop	557,440	460,211	83%	380,040	80,171
Street	451,017	362,169	80%	339,989	22,181
Library	111,144	108,183	97%	103,756	4,427
City School	1,300,000	1,300,000	100%	1,300,000	-
Transfers to Other Funds	2,242,047	1,972,538	88%	1,342,475	630,062
Total	\$ 9,841,257	\$ 8,439,134	86%	\$ 7,810,403	\$ 628,759
Special Revenue Funds Expenditures					
Water	214,964	191,356	89%	196,838	(5,482)
Sewer	256,057	202,940	79%	219,706	(16,766)
Landfill	638,259	422,911	66%	626,718	(203,807)
Port - Dock	756,494	590,612	78%	649,090	(58,478)
Port - Harbor	235,048	169,053	72%	226,476	(57,422)
Asset Forfeiture Fund	-	-		-	-
E-911 Service	51,000	38,868	76%	-	38,868
Senior Center (Non-Grant)	181,532	167,574	92%	165,178	2,396
Senior Center (Grant)	149,245	134,339	90%	124,917	9,422
Library (Grants)	82,052	79,989	97%	82,015	(2,025)
Debt Service SRF Loans	68,000	-		-	-

City of Dillingham

Unaudited Revenues and Expenditures As of May 31, 2021

Data Collected on:

6/15/2021

Section . Item 2.

	<u>Budget - FY21</u>	<u>05/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>05/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
Debt Service School Bond	1,061,550	1,061,550	100%	1,060,550	1,000
Debt Service Firehall Bond	47,000	47,000	100%	42,673	4,327
Debt Service Streets Bond	236,500	236,500	100%	235,594	906
Ambulance Reserve Fund	267,000	261,715	98%	14,617	247,099
Equipment Replacement	-	11,569		-	
Mary Carlson Estate	2,146	2,340	109%	1,664	676
Total	\$ 4,246,847	\$ 3,618,318	85%	\$ 3,646,036	\$ (39,287)
	\$ 14,088,104	\$ 12,057,452	86%	\$ 11,456,439	\$ 589,471
Net Increase (Decrease) to Fund Balances	\$ (278,643)	\$ (32,026)		\$ 1,228,374	\$ (1,414,277)

	<u>Budget - FY21</u>	<u>05/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>05/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
Grant & Bond Revenues					
ANTHC-Lagoon	-	6,679		6,679	-
State Public Safety	-	-		-	-
HSS Fire Dept COVID-19	-	-		953	(953)
CARES	-	2,844,435		-	2,844,435
State MMG 28308-Water Imp	-	479,188		265,687	213,501
SRF Loan - Water	-	431,399		-	431,399
SRF Loan - Landfill	-	62,771		57,061	5,711
State CARES Public Safety	-	12,986		-	12,986
State SART	-	1,600		800	800
Southern Region EMS	-	360		360	-
Curyung-Ice Machine	-	3,797		719	3,079
VEEP	-	50,000		-	50,000
Alaskan Leaders Fisheries PS Camera Repair	-	2,000		2,000	-
BBEDC Intern Program	-	9,818		23,788	(13,970)
BBEDC Training Reimb	-	8,526		3,184	5,342
Bond Investment Income	2,000	-	0%	-	-
Streets	2,900,000	-	0%	-	-
FireHall	600,000	-	0%	-	-
Total	\$ 3,502,000	\$ 3,913,558		\$ 361,230	\$ 3,552,329
Grant & Bond Expenditures					
ANTHC-Lagoon	-	11,457		-	11,457
State Public Safety	-	5,817		-	5,817
HSS Fire Dept COVID-19	-	-		953	(953)
CARES	-	2,371,651		219,599	2,152,052
State MMG 28308-Water Imp	-	693,200		273,915	419,285
SRF Loan - Water	-	431,399		3,527	427,873
SRF Loan - Landfill	-	69,463		250,857	(181,394)
State CARES Public Safety	-	12,986		-	12,986
State SART	-	1,600		2,400	(800)
Southern Region EMS	-	-		-	-
Curyung-Ice Machine	-	3,797		1,354	2,444
VEEP	-	50,000		-	50,000
Alaskan Leaders Fisheries PS Camera Repair	-	2,000		-	2,000
BBEDC Intern Program	-	9,191		22,765	(13,574)
BBEDC Training Reimb	-	8,526		4,010	4,516
Streets	2,900,000	2,977,726	103%	146,495	2,831,231
FireHall	600,000	619,409	103%	17,956	601,453
Total	\$ 3,500,000	\$ 7,268,221		\$ 943,830	\$ 6,324,392
	\$ 7,002,000	\$ 11,181,780	160%	\$ 1,305,059	\$ 9,876,721

	<u>Budget - FY21</u>	<u>05/31/21</u> <u>YTD</u>	<u>Percent</u>	<u>05/31/20</u> <u>YTD</u>	<u>INC/(DEC)</u>
Capital Project Funds Revenues					
Total	\$ -	\$ -		\$ -	\$ -
Capital Project Funds Expenditures					
Public Safety Building	5,000	-	0%	-	-
Streets	-	-		19,635	(19,635)
Water Improvements	374,000	373,987	0%	113,866	260,121
Sewer Lagoon Relocation	-	-		20,727	(20,727)
Landfill Groundwater Well	-	2,548		(55,531)	58,078
Bingman-Harbor cleanup	-	-		132,553	(132,553)
Total	\$ 379,000	\$ 376,534	99%	\$ 231,250	\$ 145,284
	\$ 379,000	\$ 376,534	99%	\$ 231,250	\$ 145,284

	Budget	Actual
General Fund Revenue	\$ 9,090,101	\$ 8,054,420
Special Fund Revenue	\$ 2,334,027	\$ 1,862,127
Transfers In	\$ 2,385,333	\$ 2,108,878
Grant and Bond Revenue	\$ 3,502,000	\$ 3,913,558
CIP Revenue	\$ -	\$ -
	\$ 17,311,461	\$ 15,938,984
General Fund Expenditures	\$ 9,841,257	\$ 8,439,134
Special Fund Expenditures	\$ 4,246,847	\$ 3,618,318
Grant and Bond Expenditures	\$ 3,500,000	\$ 7,268,221
CIP Expenditures	\$ 379,000	\$ 376,534
	\$ 17,967,104	\$ 19,702,207
Net Increase (Decrease) to Fund Bal	\$ (655,643)	\$ (3,763,223)
Net Increase (Decrease) to Fund Bal		\$ (3,763,223)

	<u>Fund Bal.</u> <u>6/30/2020</u> <u>Audited</u>	<u>FY'21</u> <u>Revenue</u>	<u>FY'21</u> <u>Expenditures</u>	<u>Add or (-)</u> <u>Fund Bal</u>	<u>Fund Bal</u> <u>6/30/2021</u> <u>Unaudited</u>
General Fund	5,555,980.00	8,093,288.38	8,439,133.93	(345,845.55)	5,210,134.45
Streets Project	3,078,649.00	-	2,977,725.82	(2,977,725.82)	100,923.18
Planning Capital Project	264,537.00			-	264,537.00
Debt Service	-	1,345,050.00	1,345,050.00	-	-
Special Revenue Fund					
Water & Sewer	552,780.00	614,861.35	394,296.56	220,564.79	773,344.79
Landfill	(14,281.00)	422,910.98	422,910.98	-	(14,281.00)
Port - Dock	1,218,057.00	555,463.11	590,612.42	(35,149.31)	1,182,907.69
Port - Harbor	13,256.00	158,255.97	169,053.42	(10,797.45)	2,458.55
E-911 Service	268,809.00	55,047.33	38,868.00	16,179.33	284,988.33
Asset Forfeitures Fund	27,733.00	35.00	-	35.00	27,768.00
Reward Fund	400.00	-	-	-	400.00
Senior Center	11,099.00	305,241.80	301,913.00	3,328.80	14,427.80
Library (Grants)	(804.00)	80,459.24	79,989.20	470.04	(333.96)
Public Safety	-	1,600.00	7,417.15	(5,817.15)	(5,817.15)
Local Support	1,170.00	18,343.23	17,716.53	626.70	1,796.70
Covid Support	-	2,857,420.41	2,384,636.58	472,783.83	472,783.83
Capital Project Fund					
Ambulance Reserve Capital Project	544,853.00	17,235.11	261,715.18	(244,480.07)	300,372.93
Equipment Replacement Capital Project	68,327.00	-	11,568.69	(11,568.69)	56,758.31
School Project	(1,626.00)	-	-	-	(1,626.00)
Firehall Project	787,325.00	-	619,409.19	(619,409.19)	167,915.81
Dock and Harbor Capital Project	-	-	-	-	-
Public Safety Capital Project	-	2,000.00	2,000.00	-	-
Wastewater System Improvements	-	6,679.19	11,457.20	(4,778.01)	(4,778.01)
Water Improvement	-	853,174.31	1,067,186.27	(214,011.96)	(214,011.96)
SOA Loans Capital Projects	-	494,170.45	500,861.97	(6,691.52)	(6,691.52)
Denali Commission Project	-	-	-	-	-
Landfill Committed Funds	172,044.00	-	-	-	172,044.00
Permanent Fund					
Mary Carlson Estate	367,955.00	3,590.54	2,340.23	1,250.31	369,205.31
Undesignated		54,157.40	56,344.93	(2,187.53)	(2,187.53)
Total	\$ 12,916,263	\$ 15,938,984	\$ 19,702,207	\$ (3,763,223)	\$ 9,153,040