



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:



FINANCE AND BUDGET COMMITTEE

Wednesday, January 29, 2025 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

1. Call to Order

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

2. Roll Call

- **Present:**
 - Alice Ruby (Mayor)
 - Curt Armstrong (Chair)
 - Kaleb Westfall
 - Steve Carriere
 - Michael Bennett (via Zoom)
 - Anita Fuller (Finance Director, via Zoom)
 - Dan Decker (Acting City Manager),
- Also present:
Acting City Clerk Abigail Flynn

Quorum Established

3. Approval of Minutes

- No minutes were available for approval at this meeting.

4. Approval of Agenda

- The agenda was approved as presented.

5. Staff Reports

- **Revenues and Expenditures Report as of November 30, 2024:** An overview was provided by Finance Director Anita Fuller.

- *Mayor Ruby* inquired about lower-than-expected DMV fees.
- *Councilman Westfall* asked for clarification on PILT assessment methods and dock revenue allocation.

Finance & Budget Staff Report: Additional financial details were discussed.

- *Action Items for Next Meeting:*
 - Anita Fuller to present detailed information on PILT assessment methods.
 - Provide a breakdown of penalties and interest, distinguishing between residential and commercial categories.
 - Staff to circulate an email to determine available dates for upcoming budget meetings.
 - Preparation of December 2024, January 2025, and February 2025 reports for the next meeting.

6. Old Business

- **Fish Tax:** No new updates were provided.

7. New Business

- **Setting Dates for FY25 Budget Revision Discussions:** No formal motions were made.
 - Staff will email committee members to ascertain availability, aiming to complete the budget process by April's end.
 - Efforts will be made to avoid scheduling conflicts with events such as AML, SWAMSI, and the Infrastructure Symposium.

8. Public/Committee Comments

- **Public Comment:**
 - *Cate Woods* inquired about the landfill fire project's expenditures and current status.
 - *Anita Fuller* reported completion in August 2023, funded by a \$100,000 grant, which included establishing a fire break around the metal and burn pits.
- **Committee Comment:**
 - A brief discussion occurred regarding snow conditions, with Anita Fuller humorously mentioning she would bring snow upon her return.

9. Adjournment

- The meeting adjourned at approximately 6:32 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.

- 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:

9/22/2025

[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:

- 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:**

- 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

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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/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:**

- 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=NXIzZ2V0Ymg5dGhqEp1Q0d5dE55dz09;>

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:

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

2. DMV Revenue and Expenses:

- 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.

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

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

<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

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, September 25, 2023 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/86018469915?pwd=WWZqclBQd1Z2RVFXRmdmdG9aRFZBZz09>

Meeting ID: 860 1846 9915; passcode: 740157

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

CALL TO ORDER

Meeting called to order at 5:30 PM by Chair.

ROLL CALL

Attendance:

- Present: Alice & Kim (via teleconference), Anita (in person), Curt (in person)
- Absent: Axel (school event)

APPROVAL OF MINUTES

1. Previous Meeting Minutes Not Available
 - No minutes presented; a misunderstanding on responsibility for preparation delayed them.
 - Previous meeting minutes will be on the next agenda.

APPROVAL OF AGENDA

- Motion made by Kim, Seconded by Alice
 - Motion passed without objection.
 - Additional items clarified under staff reports: forklift discussion, salary comparison.

STAFF REPORTS

- **Revenue & Expense Report (July 2023):**
 - General Fund revenues at 41% due to property tax billing.
 - PILT funding received above budget (\$522,000 vs. \$460,000).
 - Dock revenues delayed due to late invoicing.
 - Overall expenditures at 7%; City Schools at 25% (quarterly payment).
 - Special revenues, grants, and bonds within expected ranges.
- **Audit Updates:**
 - FY22 audit in progress; auditors scheduled for Nov 27, 2023.
 - FY23 audit preparation underway; auditors scheduled Jan 8, 2024.
- **Staffing:**
 - Executive Assistant transition: Serena Tilden moved to HR.
 - Recruitment ongoing for open positions.
 - Basil Tilden attending AML Tax Conference focusing on sales tax.
 - Finance Director to attend RUBA training in October.
- **Property Taxes:**
 - 2023 taxes due Nov 1 (first half payment required).
 - September statements contained date errors; corrected versions to be mailed.
 - Assessment process clarified—values updated on a three-year cycle, lagging market trends.
- **Personal Property Tax:**
 - Efforts made to capture taxable vessels; unpaid vessels to be placed on denied service list.
 - Code loophole identified: threshold of \$10,000 allows underreporting.
 - Recommendation to require all personal property returns, with council setting thresholds during mill rate adoption.
 - Committee members expressed concerns about enforceability and cost-effectiveness; further review referred to Code Committee.
- **Collections:**
 - Water collections stalled due to staff turnover; letters being prepared.
- **Grants:**
 - Quarterly reporting due in October; significant grant workload expected.
- **Budget Planning:**
 - Working on revisions for December/January adoption.
 - **Wages:** Discussion on citywide wage competitiveness. Proposal to raise all positions one pay level (12%), estimated FY24 cost ~\$369,000.
 - Some members noted prior increases (8.2% compromise in FY23).
 - Concerns raised about long-term sustainability versus recruitment/retention needs.
 - Staff provided comparative wage data showing City salaries below local and regional employers.
 - Discussion ongoing; no action taken.
- **Dock & Equipment:**
 - Heister 800 forklift trade-in value: ~\$55,000. Shipping cost estimated at \$25,000.
 - Alternatives discussed:
 - Continue city-operated model.
 - Explore “Bethel model” (barge companies provide equipment; city leases space).
 - Explore dock lease models (similar to Unalaska).
 - Consensus: more information needed; continue evaluation.
- **Nerka Road Project:**

- Tribe unable to fund full paving due to \$654,000 shortfall from unforeseen excavation costs.
 - Treasury ruled that ARPA funds can now be applied to roads; project may be completed in 2024.
 - Discussion: potential state funding opportunities; members expressed road priority concerns (e.g., ***** Creek Road).
2. Finance and Budget memo 2023 Staff Report
 3. July 2023 Revenue and Expense Report

COMMITTEE BUSINESS

4. Fish Tax

Fish Tax: Placeholder item; no new updates.

PUBLIC/COMMITTEE COMMENT(S)

Concern raised regarding library/museum storage: materials from Territorial School being stored at the museum, impacting displays.

- City Manager to review and address; suggested Friends of the Library hold book sale for stored materials.
- Emphasis on protecting museum's cultural and financial assets.

ADJOURNMENT

- Meeting adjourned at approximately 7:12 PM.

ADJOURNMENT

Meeting adjourned at approximately 8:02 PM.

ATTEST:


Abigail Flynn, Acting City Clerk

[SEAL]


Date Approved:



FINANCE AND BUDGET COMMITTEE

Thursday, August 31, 2023 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

CALL TO ORDER

- Meeting called to order at 5:30 PM by Chair.
- Attendance: Members present included Anita, Alice, Curt and Kim.
- Quorum confirmed

ROLL CALL

APPROVAL OF MINUTES

Minutes of May 31, 2023, Finance & Budget Committee

- Minutes from April and May meetings were not complete and not available for approval
 - Action: Minutes to be carried forward to the next meeting.

APPROVAL OF AGENDA

- Agenda approved by consensus.
- Items included: Staff Reports, Revenue & Expense Report (June 2023), Audit updates, Property Tax and Collections, Grants, Budget revisions, Landfill compliance, Fish Tax

STAFF REPORTS

1. Audit Updates

- FY22 Audit: Auditors scheduled to arrive **Nov 27, 2023**. Audit will be late.
- FY23 Audit: Scheduled for **Jan 2024** with intent to complete within deadline.
- Staff preparing both audits concurrently to avoid findings

2. Staffing

- Finance Department now fully staffed.
 - Ryan Johnson transitioned to Accounts Payable (part-time).
 - Shereena Kilden hired for Accounts Receivable.
 - New staff (Pearl) hired in August.
- Consultant Cameron scheduled to assist for 5 weeks in September, focusing on backlog and training

3. Property Taxes & Collections

- 2023 Real & Personal Property Taxes invoiced July 1.
 - First half due Nov 1; second half due Dec 1.
- Progress on collections: ~\$100,000 collected in recent months.
- Foreclosure actions initiated on delinquent accounts.
- Water shutoff notices to be sent **Oct 2** to accounts >60 days delinquent

4. Grants

- Grant reporting backlog to be addressed in September with consultant assistance.
- Quarterly reporting scheduled for October

5. Budget & Revenue/Expense Report (June 2023)

- FY23 budget revisions adopted June 15 reflected in June report.
- General Fund Revenues at ~99%.
 - Gaming tax low (late reporting by business).
 - Telephone/electric co-op tax payments higher than expected.
 - Investment earnings exceeded projections (133%).
- Harbor revenue lower than anticipated (74%).
- Landfill revenue increasing, in-kind tracking initiated.
- Senior Center grant flagged as weak area needing focus.
- Expenditures: some departments under-spent due to vacancies (e.g., Public Works).
- Overall fund balance positive despite adopted negative revisions

6. Landfill Compliance

- Three purchase orders issued for compliance and fire safety:
 1. Consolidate and compact metal pile.
 2. \$100,000 DNR grant for firebreaks around metal, burn pile, and ash cells.
 3. Removal of temporary “junk pile” containing mixed waste.
- Work completed; compliance progress reported.
- DCC inspection initially expected Sept 7, rescheduled to October

June 2023 Revenue & Expense Report

NEW BUSINESS

FY23 Budget Revision

Fish Tax

- Placeholder item; no progress since staff have not had time to review.
- Past issues with lack of accurate processor numbers for 2022 noted.
- One processor indicated willingness to provide data

PUBLIC/COMMITTEE COMMENT(S)

- No additional public comments recorded.

ADJOURNMENT

- Meeting adjourned at approximately 6:50 PM

ATTEST:

Abigail Flynn, Acting City Clerk

[SEAL]



Date Approved:



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.

ATTEST



Abigail Flynn, Acting City Clerk

9/22/2025

Date of Approval

[SEAL]



FINANCE AND BUDGET COMMITTEE

Monday, October 23, 2023 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/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]