



## FINANCE AND BUDGET COMMITTEE

Monday, April 17, 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

The Finance and Budget Committee met on Monday, April 17, 2023, in the City Council Chambers, Dillingham, AK, and via Zoom video conference call. Alice Ruby called the meeting to order at 5:35 p.m.

#### ROLL CALL

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

Curt Armstrong  
Anita Fuller

Alice Ruby  
Lori Goodell

Perry Abrams

Committee members excused:  
Aksel Buholm

#### APPROVAL OF MINUTES

1. Minutes of March 20, 2023, Finance & Budget Committee

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

VOTING: the motion passed by unanimous consent.

#### APPROVAL OF AGENDA

MOTION: Lori Goodell moved, and Perry Abrams seconded the motion to approve the agenda

VOTING: the motion passed by unanimous consent.

#### STAFF REPORTS

2. Revenue & Expense Report

- Centered around March 1, 2023
- Received the Community Sharing in April, more than anticipated.
- Marijuana Excise Tax continues to be higher than expected.
- Revenue in the General fund is 87%
- Potential Jail Contract change due to jail closure during 1<sup>st</sup> and 2<sup>nd</sup> quarter. Follow up in next month's report.
- Special revenue Funds at 98%,
  - Debt services are the driving contributor.

- Harbor fund is low due to seasonal status.
  - Transfers are coming in low.
  - Landfill, low expenditures currently.
    - Fees at 87%.
    - Large projects have not been completed.
    - Incinerator not currently operational.
  - Senior Center
    - Due to reduction in grant funding.
  - General Fund Expenditures are 62%
  - LGLR Fund received and in hand, will reflect in fund balance.
  - Money has been set aside for Capital Improvement Projects (i.e., Firehall, Landfill).
3. Finance & Budget Staff Report
- Moved forward with audit report, with assistance from Carmen Jackson's firm, able to move closer to finalizing report.
  - Account Tech II position has been advertised.
  - Assistant Finance Director Purchasing has been filled and has begun working remotely until arrival on May 18.
  - Anthony Reynolds has begun payables training, with a goal to become more confident in knowledge base moving forward.
  - Real Property Appeals were due April 14 and Personal Property Appeals were due April 28.
    - Finance is working with City Clerk to complete the appeals.
  - Potential 2022 foreclosure action is ready to be presented to Council.
    - Default notifications for unpaid promissory note holders have been sent as of March 10.
  - NTS Grant reporting is being completed with training to staff member to assist.
  - Currently working on FY24 Budget, with a push to finalize the FY23 budget on March 22.

## NEW BUSINESS

4. Seafood Processor Excise Tax Update
- A meeting has been scheduled with Peter Pan for May 1, 2023, to hear objections, ideas, opinions on tax to become amendable to all.
  - Expressed concern if excise tax is pursued, taxation is based on off poundage. Predicted fish prices are lower than previous years.
  - Suggested a rate deferential on a year-to-year basis based on fish price of that year.
  - Spoke in support of setting tax late in the year to consider price per pound.
  - Noted support for one flat non-species-specific rate.
  - Clarified the definition of processing and how only the fish coming into the city limits would be taxed.
  - Commented opinion on fresh fish taking precedence this season over frozen.
  - Requested uniformity of terms throughout resolution for clarity.
  - Specified best thought is presenting a low rate and configure as time goes on as appropriate.
  - Noted providing options to pay in installments.
  - Spoke interest in discovering favorable time scale for processors.

## PUBLIC/COMMITTEE COMMENT(S)

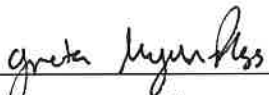
- Noted how next finance and budget meeting will be focused on budget and the following meeting will focus on FY34 budget.

## ADJOURNMENT

The meeting adjourned at 6:16 p.m.

  
Curt Armstrong, Council Member, Chair

ATTEST:

  
Greta Hayden-Pless, Acting City Clerk

Approved: May 29, 2023