Introduced: January 19, 2012
Public Hearing: February 2, 2012-Amendment A
Enacted: February 2, 2012

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2012-02 (Amendment A)

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING THE BUDGET BY ADOPTING BUDGET AMENDMENT NO. 1, AND APPROPRIATING FUNDS FOR THE FY 2012 CITY OF DILLINGHAM BUDGET

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY 2012 in accordance with Title 4 of the Dillingham Municipal Code pursuant to AS 20.20.500(3); and

WHEREAS, duly advertised public workshops 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 2012 budget at 13 mills; and

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

WHEREAS, the City Council should have the power to transfer appropriated monies from one General Government Fund or Special Revenue Fund to another and from one Capital Project to another by resolution and the City Manager should have the power to transfer funds from one line item object to another object code within a fund and within a Capital Improvement Project; and

WHEREAS, the FY 2012 funds are ready for appropriation by ordinance;

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

1. The FY 2012 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 the budget as reviewed by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2012.

3. The City Council shall have the power to transfer approved and appropriated General Fund or Special Revenue Fund monies from one 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 object code to another within a fund and within a Capital Improvement Project.

BE IT ENACTED by the Dillingham City Council 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 appropriation from the Treasury in Section 4 is a total of $13,632,716, and the amended revenues are $13,761,653.

Section 4. Appropriations.

A. General Fund Government Operations

01	City Council	$ 109,100
04	Administration	305,901
06	City Clerk	113,139
08	Finance	572,124
10	Legal	200,000
12	Insurance	86,899
13	City School	1,300,000
14	Non-Departmental	220,125
15	Contributions	4,000
16	Planning	144,287
19	Dispatch	451,553
20	Patrol	986,290
22	Corrections	542,107
23	Dept. of Motor Vehicles	90,590
30	Fire & EMS	290,146
40	Animal Control Officer	116,306
42	Buildings and Grounds	298,358
44	Shop	301,689
46	Street	513,425
48	Public Works Administration	133,943
49	Foreclosed Properties	150,000
60	Library	156,852
7x	Bingo Hall/Potato House Rentals	9,905
80	Transfers/Contingencies	844,045
90	Transfers to Equipment/Capital Reserves	170,000
	TOTAL GENERAL FUND APPROPRIATIONS	$8,110,784

SPECIAL REVENUE FUNDS & OTHER FUNDS APPROPRIATIONS

06	Water & Sewer	$457,633
07	Landfill	344,493
08	Port - Dock	369,429
09	Port - Boat Harbor	211,544
10	E-911	-0-
12	Senior Center (Operations)	467,220
12	Senior Center (Water Damage)	387,969
15	Debt Service	1,177,840
34	Mary Carlson Estate Permanent Fund	7,420
TOTAL SPECIAL REVENUE FUNDS & OTHER FUNDS APPROPRIATIONS		$3,423,548

CAPITAL APPROPRIATIONS	
Equipment Replacement Capital Project Fund	100,000
Ambulance Reserve Fund	45,000
Capital Improvement Projects	1,953,384
TOTAL CAPITAL APPROPRIATIONS	$ 2,098,384
TOTAL APPROPRIATIONS	$13,632,716

Section 5. Revenues.

General Fund	
Taxes	
Sales Taxes	$2,550,000
Alcohol Sales Taxes	250,000
Transient Lodging Sales Taxes	95,000
Real Property Taxes	1,455,000
Personal Property Taxes	476,715
Penalty and Interest on Property Taxes	50,000
Foreclosed Properties	338,000
Penalty and Interest on Sales Taxes	10,000
Gaming Sales Tax	65,000
Payment in Lieu Taxes (PILT)	421,879
Payment in Lieu Taxes (BBHA)	5,720
Other Revenues	
Jail Contract Revenue	460,725
Revenue Sharing	282,614
Shared Fisheries	40,000
Raw Fish Tax	446,588
Revenues from State of Alaska	314,511
Revenues from Federal Government	37,907

Administrative Overhead	309,419
Licenses Fees Fines and Permits	97,500
Lease and Rental Income	39,000
Investment Income	25,000
Other Revenues	72,756
TOTAL GENERAL FUND REVENUES	$7,843,334

SPECIAL REVENUE FUNDS & OTHER FUNDS REVENUES

06	Water & Sewer	$404,444
07	Landfill	180,607
08	Port - Dock	680,966
09	Port - Boat Harbor	121,482
10	E-911	65,650
11	Asset Forfeitures	10,000
12	Senior Center	555,833
15	Debt Service	924,488
34	Mary Carlson Estate Permanent Fund	7,420
TOTAL SPECIAL REVENUE FUNDS & OTHER FUNDS REVENUES		$2,950,890

Capital Improvement Projects	
Dillingham Middle/High/Elementary Schools	$953,384
Tower Road Construction	1,000,000
Total Capital Improvement Projects	$1,953,384
TOTAL REVENUES	$12,747,608

Section 6. Transfers.

Transfers from General Fund to Other Funds:

Water & Sewer	$ 53,189
Landfill	163,886
Harbor	90,062
Senior Center	283,556
Debt Service	253,352
Capital Equipment Fund	100,000
Public Safety Building Planning	20,000
Dillingham School District Request	50,000
Total Transfers	$1,014,045

Transfer from E911 Fund 10 to General Fund 01 Dispatch $0

Section 7. Summary.

Total Revenues	$13,761,653
Total Appropriations	$13,632,716
Net (Decrease) to Fund Balances	$ 128,937

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

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on February 2, 2012.

Alice Ruby, Mayor

ATTEST:

Janice Williams, City Clerk

City of Dillingham Information Memorandum No. O2012-02 (Amendment A)

Subject: An ordinance of the Dillingham City Council amending the budget by adopting Budget Amendment No. 1, and appropriating funds for the FY 2012 City of Dillingham Budget

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Agenda of: February 2, 2012

Council Action:

Manager: Recommend approval.

City Manager: _____
Dan Forster

Route To:	Department / Individual	Initials	Remarks
X	Finance / Carol Shade	CS	
X	City Clerk / Janice Williams	JW	

Fiscal Note: Yes _____ No ___X___ Funds Available: Yes _____ No _____

Other Attachment(s):

Summary Statement.

Appropriations
The General Fund Appropriations net increase requested is $322,120. The majority of this increase is due to legal fees and additional foreclosure costs. An itemized narrative for increased appropriations is attached.

The Special Revenues Fund Appropriations decrease was $32,985. This is due to requesting a decrease in transfers from E-911 to Operations and a decrease in budgeted revenue for E911 and an increase in expenses for Asset Forfeiture.

The net increase in Total Appropriations is $128,937.

General Fund
Revenues

Interest Income	$ (20,000)
6% Gaming Tax	(15,000)
10% Transient Lodging Tax	15,000
Rental Income	2,000
Raw Fish Tax	156,588
Revenue Sharing	2,326
Rent Revenue - Real Prop	22,000
6% Sales Tax	25,000
Penalty & Interest	8,000
Payments in Lieu of Taxes	14,879
PILT - BBHA	(9,280)

Miscellaneous Revenue	10,000
E-911 Rate Monthly Charge	(45,000)
Court Deposits	1,500
Commissary Revenue	1,500
DMV Commission Revenue	3,000
Title 47 User Fees	12,000
IMLS Native Library Grant	1,000
Library Grant PLA	150
Library Fines and Fees	1,500
Gates Foundation	5,000
Total Revenues Change	$ 192,163

Expenses	
City Council	$ 12,500.00
Legal	160,000
Non-Departmental	12,500
Planning	15,000
Foreclosed Properties	130,150
Library	6,000
Transfer Subsidy for Operations	(14,030)
Total Expenses Change	$ 322,120

Special Revenue Funds	
Revenues	
Penalty & Interest	$ 4,000
Sewer Connect Fee	150
Contribution from General Fund	(4,150)
Wharfage & Handling	60,000
Labor Income	1,500
Equipment Rental	10,000
Miscellaneous Revenue	(30,000)
Penalty & Interest	500
Boat Harbor Fees	20,000
Harbor Wharfage & Handling	10,000
Contribution from General Fund	(11,000)
BBEDC Ice Grant	(20,000)
Bathhouse Revenue	500
Transfer to General Fund	45,000
Rides and Donations	2,500
Congregate Meals	(2,500)
Home Delivered Meals	250
Guest Meals	(2,500)
Contribution from General Fund	11,120
Aluminum Recycle	50
Room Rental	(5,500)
Miscellaneous Revenue	(3,420)
Water Damage Repair	387,969

Contribution from General Fund	10,000
Surplus Equipment Sales	(15,000)
Total Special Revenues	$ 469,469
Expenses	
Building Repair - Water Damage	$ 387,969
Total Special Revenue Expenses	$ 387,969

Ordinance 2012-02 Amending FY12 Budget Narrative

General Fund Budget Increases/(Decreases)

Expenses - Increase

Increase City Council Contributions	Council Contributions	$ 2,500.00	01-01-850.000
To reflect increase to contributions: $5,000 Kenai Survey, $5,000 Soaper Round Up			
Original Budget $7,500 Revised Budget $10,000			
Increase City Council Annexation Public Information	Annexation PI	$ 10,000.00	01-01-750.683
To reflect estimated cost for Annexation Referendum campaining			
Original Budget $96,600 Revised Budget $106,600			
Increase Legal to estimated Actual	Legal	$ 160,000.00	01-10-850.xxx
To reflect actual and estimated costs for labor relations attorney costs for unionization efforts.			
Original Budget $40,000 Revised Budget $200,000			
Increase Non-Departmental	Contract Labor	$ 12,500.00	01-14-750.610
To increase Contract Labor by $10,000 for Alaska USA Insurance Brokerage Contract and add $2,500 for Mikunda Cottrell, Audit Contract, due to additional work performed during audit.			
Original Budget $207,625 Revised Budget $220,125			
Increase Planning	Contract Labor	$ 15,000.00	01-16-750.610
To reflect actual request during FY2012 budget year for GIS mapping			
Original Budget $129,287 Revised Budget $144,287			
Increase Foreclosed Properties	Contract Labor	$ 67,897.00	01-49-750.610
To reflect costs related to preparing properties for the foreclosure process. Legal fees, consulting fees.			
Original Budget $5,400 Revised Budget $73,297			
Increase Foreclosed Properties	Third Party Payments	$ 62,253.00	01-49-700.000
To reflect payment to the IRS for one of the foreclosed properties.			
Original Budget $0 Revised Budget $62,253			
Library	Major Equipment	$ 6,000.00	01-60-800.810
To reflect purchase of a copier that was approved in FY11 budget but did not get purchased until this year.			
Original Budget $0 Revised Budget $6,000			

Expenses - Decrease

Transfer Subsidy for Operations	Transfers	$ (14,030.00)	01-80-901.000

Reduce contribution to Special Revenues funds, due to increase in revenues to those funds. Harbor and Water and Sewer

Original Budget $858,075 Revised Budget $844,045

Revenues Increase

Transient Lodging Tax	$ 15,000.00	01-00-405

To reflect anticipated increase in tax based on 64% of originally budgeted revenues received at 12/31/11.

Original Budget $80,000 Revised Budget $95,000

Rental Income	$ 2,000.00	01-00-432

To reflect actual rental revenues received at 12/31/11.

Original Budget $0 Revised Budget $2,000

Raw Fish Tax	$ 156,588.00	01-00-492

To reflect actual Raw Fish Tax revenues received at 12/31/11.

Original Budget $290,000 Revised Budget $446,588

Revenue Sharing	$ 2,326.00	01-00-494

To reflect actual Revenue Sharing revenues received at 12/31/11.

Original Budget $280,288 Revised Budget $282,614

Rent Revenue - Real Property	$ 22,000.00	01-08-280

To reflect increase in lease agreement between COD and Alascom/AT&T

Original Budget $15,000 Revised Budget $37,000

6% Sales Tax	$ 25,000.00	01-08-400

To reflect anticipated increase in sales tax based on 60% of tax received at 12/31/11 and 3 year average received.

Original Budget $2,525,000 Revised Budget $2,550,000

[redacted]	[redacted]	[redacted]

Penalty and Interest	$ 8,000.00	01-08-413

To reflect anticipated increase in penalties and interest based on 103% of originally budgeted revenues received at 12/31/11.

Original Budget $42,000 Revised Budget $50,000

[redacted]	[redacted]	[redacted]

General Fund Revenues Increase (cont)

Payment in Lieu of Taxes	$ 14,879.00	01-08-418

To reflect actual taxes received at 12/31/11

Original Budget $407,000 Revised Budget $421,879

Miscellaneous Revenue	$ 10,000.00	01-08-450

To reflect actual miscellaneous revenues received through 12/31/11.

Original Budget $15,000 Revised Budget $25,000

Court Deposits	$ 1,500.00	01-20-335

To reflect anticipated increase in court cost based on 62% of originally budgeted revenues received at 12/31/11.

Original Budget $500 Revised Budget $2,000

Commissary Revenue	$ 1,500.00	01-22-378

To reflect anticipated increase in commissary revenues based on 101% of originally budgeted revenues received at 12/31/11.

Original Budget $2,500 Revised Budget $4,000

DMV Commission Revenue	$ 1,500.00	01-23-375

To reflect anticipated increase in penalties and interest based on 57% of originally budgeted revenues received at 12/31/11.

Original Budget $40,000 Revised Budget $43,000

Title 47 User Fees	$ 12,000.00	01-24-445

To reflect anticipated increase in Title 47 User fees based on 179% of originally budgeted revenues received at 12/31/11.

Original Budget $8,000 Revised Budget $20,000

IMLS Native Library Grant	$ 1,000.00	01-60-300

To reflect actual funds received at 12/31/11.

Original Budget $6,000 Revised Budget $7,000

Library Grant PLA	$ 150.00	01-60-305

To reflect actual funds received at 12/31/11.

Original Budget $6,350 Revised Budget $6,500

Library Fines & Fees	$ 1,500.00	01-60-305

To reflect anticipated revenues based on 116% of original budgeted revenues received at 12/31/11.

Original Budget $2,000 Revised Budget $3,500

Gates Foundation	$ 5,000.00	01-60-430

To reflect actual funds received at 12/31/11.

Original Budget $0 Revised Budget $5,000

General Fund Revenues - Decrease

Interest Income	$ (20,000.00)	01-00-361

To reflect anticipated revenues based on actual interest rates on investments and the declining 3 year average.

Original Budget $45,000 Revised Budget $25,000

6% Gaming Tax	$ (15,000.00)	01-00-402

To reflect anticipated revenues based on actual gaming revenues of 12% of original budget received to date and a declining 3 year average.

Original Budget $80,000 Revised Budget $65,000

PILT - BBHA	$ (9,280.00)	01-08-419

To reflect actual revenues received at 12/31/11.

Original Budget $15,000 Revised Budget $5,720

E-911 Rate Monthly Charge	$ (45,000.00)	01-19-376

To reflect keeping the E911 revenues in a fund balance for the purpose of using for replacement of E911 equipment.

Original Budget $45,000 Revised Budget $0

Special Revenue Funds Budget Increases/(Decreases)

Expenses - Increase

Senior Center — Build Repair-Water Damage — $ 387,969.00 — 12-78-810.805

To reflect costs related to the repair of the Senior Center due to Water Damage. There is an offsetting revenue from insurance for this.

Revenues Increases

Penalty and Interest — $ 4,000.00 — 06-00-322

To reflect anticipated increase in revenues based on 98% of originally budgeted revenues received at 12/31/11.

Original Budget $6,000 Revised Budget $10,000

Sewer Connect Fee — $ 150.00 — 06-65-323

To reflect anticipated increase in revenues based on 51% of originally budgeted revenues received at 12/31/11.

Original Budget $50 Revised Budget $200

Wharfage and Handling — $ 60,000.00 — 08-00-331

To reflect anticipated increase in revenues based on 103% of originally budgeted revenues received at 12/31/11.

Original Budget $440,000 Revised Budget $500,000

Labor Income — $ 1,500.00 — 08-00-332

To reflect anticipated increase in revenues based on 76% of originally budgeted revenues received at 12/31/11.

Original Budget $3,000 Revised Budget $4,500

Equipment Rental — $ 10,000.00 — 08-00-432

To reflect anticipated increase in revenues based on 82% of originally budgeted revenues received at 12/31/11.

Original Budget $35,000 Revised Budget $45,000

Penalty and Interest — $ 500.00 — 09-00-322

To reflect anticipated increase in revenues based on 175% of originally budgeted revenues received at 12/31/11.

Original Budget $500 Revised Budget $1,000

Harbor Wharfage & Handling — $ 10,000.00 — 09-00-331

To reflect anticipated increase in revenues based on revenues received at 12/31/11.

Original Budget $0 Revised Budget $10,000

Boat Harbor Fees — $ 20,000.00 — 09-00-335

To reflect anticipated increase in revenues based on 21% of originally budgeted revenues received at 12/31/11 and reflect 3 year average.

Original Budget $80,000 Revised Budget $100,000

Bathhouse Revenue — $ 500.00 — 09-32-455

To reflect anticipated increase in revenues based on 72% of originally budgeted revenues received at 12/31/11 and reflect 3 year average.

Original Budget $1,500 Revised Budget $2,000

Special Revenue Fund Revenue Increases (cont)

Rides & Donations $ 2,500.00 12-75-380

To reflect anticipated increase in revenues based on 93% of originally budgeted revenues received at 12/31/11 and reflect 3 year average.

Original Budget $2,500 Revised Budget $5,000

Home Delivered Meals $ 250.00 12-75-382

To reflect anticipated increase in revenues based on 145% of originally budgeted revenues.

Original Budget $150 Revised Budget $400

Water Damage Repair $ 387,969.00 12-78-460

To reflect actual estimated revenue from insurance company

Original Budget $0 Revised Budget $387,969

Revenue Decreases

Miscellaneous Revenue $ (30,000.00) 08-00-450

To reflect actual estimated revenue for this line item, based on 3 year average

Original Budget $60,000 Revised Budget $30,000

BBEDC Ice Grant $ (20,000.00) 09-31-456

To reflect actual estimated revenue from this grant as grant was not applied for.

Original Budget $20,000 Revised Budget $0

E-911 Transfer to General Fund $ 45,000.00 10-00-390

To remove amount to transfer to general fund for dispatch costs, so these funds can build E-911 fund balance for replacing equipment.

Congregate Meals $ (2,500.00) 12-75-381

To reflect anticipated decrease in revenues based on 3% of originally budgeted revenues received at 12/31/11.

Original Budget $6,500 Revised Budget $4,000

Guest Meals $ (2,500.00) 12-75-384

To reflect anticipated decrease in revenues based on 6% of originally budgeted revenues received at 12/31/11.

Original Budget $4,000 Revised Budget $1,500

Room Rental $ (5,500.00) 12-78-432

To reflect anticipated decrease in revenues based on 20% of originally budgeted revenues received at 12/31/11.

Original Budget $9,000 Revised Budget $3,500

Speical Revenue Fund Revenue Decreases (cont)

Miscellaneous Revenue	$ (3,420.00)	12-78-432

To reflect anticipated decrease in revenues based on 11% of originally budgeted revenues received at 12/31/11.

Original Budget $4,420 Revised Budget $1,000

Surplus Equipment Sales	$ (15,000.00)	30-00-480

To correct revenue estimate for surplus sales. This was recorded in Equipment Sales in Fund 01 on original budget.

Original Budget $15,000 Revised Budget $0