NON-CODE ORDINANCE

Introduced: February 5, 2015
Public Hearing Scheduled for: March 19, 2015
Enacted: March 19, 2015

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2015-01

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING THE BUDGET BY ADOPTING BUDGET AMENDMENT NO. 1 AND APPROPRIATING FUNDS FOR THE FY 2015 CITY OF DILLINGHAM BUDGET

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY 15 to the City Council in accordance with Title 4 of the Dillingham Municipal Code pursuant to A.S. 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 2015 budget at 13 mills; and

WHEREAS, the budget presented, reviewed and changed is in accordance with sound and efficient municipal management principles. 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, additional FY 2015 funds are available for appropriation by ordinance;

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

1. The FY 2015 Operating Budget and Capital Improvement Budget amendment as recommended by the City Manager is hereby adopted for the City of Dillingham.

2. The amounts set forth in the budget as amended by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2015.

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 COUNCIL OF THE CITY OF DILLINGHAM 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 total appropriation from the Treasury in Section 4 was a total of $12,224,497 and the amended appropriation is $12,372,625.

Section 4. Appropriations.

A. General Fund Government Operations

City Council	$ 86,864
City Clerk	130,310
Administration	309,809
Finance	644,503
Legal	77,000
Insurance	110,618
Non-Departmental	213,400
Planning	152,563
PS Administration	178,356
PS Dispatch	468,894
PS Patrol	846,289
PS Corrections	692,590
PS DMV	134,171
PS Animal Control Officer	113,326
PS Fire Department	294,448
PS IT Support	21,700
PW Administration	209,401
PW Buildings & Grounds	300,046
PW Shop	162,018
PW Streets	659,803
Library	138,797
Meeting Hall	3,575
Foreclosures	10,000
City School District	1,300,000
Transfer Subsidy for Operations	1,000,914
Transfer to Equipment/Capital Reserves Fund	70,000
Total General Fund Appropriations:	**$ 8,349,395**

Special Revenue & Other Funds Appropriations

Nushagak Fish Tax	$ -0-
Water	215,412
Waste Water	284,242
Landfill	515,766

Port-Dock	640,513
Port-Harbor	250,979
E-911	42,200
Senior Center	427,315
Debt Service	1,176,090
Library Grants	73,692
Equipment Replacement/Reserve	103,425
Ambulance Replacement Fund	269,000
Mary Carlson Estate	4,596
Capital Project (Planning) Fund	20,000
Total Special Revenue & Other Funds Appropriations	$ 4,023,230
Total Appropriations	**$ 12,372,625**

Section 5. Revenues

General Fund	
Taxes	
Sales Taxes	$ 2,700,000
Alcohol Sales Taxes	300,000
Transient Lodging Sales Taxes	85,000
Real Property Taxes	1,500,000
Personal Property Taxes	500,000
Penalty and Interest on Property Taxes	57,000
Penalty and Interest on Sales Taxes	16,000
Gaming Sales Tax	78,000
Payment in Lieu Taxes (PILT)	446,844
Other Revenues	
Jail Contract Revenue	641,300
Revenue Sharing	210,165
Shared Fisheries	30,000
Raw Fish Tax	407,654
Revenues from State of Alaska	466,526
Revenues from Federal Government	10,000
Administrative Overhead	375,029
Charges for Current Services	55,000
Licenses Fees Fines and Permits	27,400
Lease and Rental Income	29,000
Investment Income	30,000
Other Revenues	106,350
Transfer from E-911	42,200
Transfer from Nushagak Fish Tax	-0-
Total General Fund Revenues	**$ 8,113,468**

Special Revenue & Other Funds Revenues		
Nushagak Fish Tax	$	-0-
Water		193,484
Waste Water		266,345
Landfill		179,106
Port – Dock		490,327
Port – Harbor		137,363
E-911		76,760
Senior Center		204,488
Library Grants		73,692
Debt Service		824,488
Mary Carlson Estate Permanent Fund		4,596
Total Special Revenue Funds & Other Funds Revenues	$	2,450,649
TOTAL REVENUES	**$**	**10,564,117**

Section 6. Transfers

Transfers from General Fund to Other Funds		
Water	$	21,928
Waste Water		17,897
Landfill		336,660
Senior Center		222,827
Ambulance Reserve		50,000
Equipment Replacement		50,000
Capital Project (Planning)		20,000
Debt Service		351,602
Total General Fund Transfers	$	1,070,914
Transfer from Dock Fund to Harbor Fund		113,616
Transfer from Dock Fund to Equipment Replacement		65,000
Total Revenues & Fund Transfers	**$**	**11,813,647**
Total Appropriations	**$**	**12,372,625**
Net Increase (Decrease) to Fund Balances	**$**	**(558,978)**

Section 7. Effective Date. This ordinance is effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on March 19, 2015.

Alice Ruby, Mayor

ATTEST: [SEAL]

Janice Williams, City Clerk

City of Dillingham Information Memorandum Agenda of: March ~~5~~ 19, 2015

Attachment to:
Ordinance No. 2015-01 **/ Resolution No.** _____

Subject:

An ordinance of the Dillingham City Council amending the budget by adopting budget amendment No. 1 and appropriating funds for the FY 2015 City of Dillingham budget

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City Manager: Recommend Approval

Signature: Rose Loera

Route to	Department Head	Signature	Date
X	Finance Director	Carol Shade	3/9/15
X	City Clerk	[illegible]	2/20/15

Fiscal Note: ☐ Yes ☐ No **Funds Available:** ☐ Yes ☐ No

Other Attachments:

- Public Hearing is scheduled to be advertised in the February 26, 2015 edition of Bristol Bay Times as required to be advertised in a local newspaper five days in advance of the public hearing
- FY 2015 Mid-Year Budget Amendment No. 1 Summary of Revenues and Expenses

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Summary Statement:

This ordinance was vetted through the Finance and Budget Committee, reviewed at a Council workshop held February 5, 2015, and introduced by the Council at their February 5, 2015 Council meeting. It is up for a public hearing and adoption March 5, 2015.

Ordinance No. 2015-01 **/ Resolution No.** _____

Summary Statement continued:

CITY OF DILLINGHAM ALASKA

NOTICE OF A PUBLIC HEARING

Public Hearing on Ordinance Nos. 2015-01, 2015-02

The City Of Dillingham will hold a **Public Hearing** on Thursday, March 19, 2015, at 7:00 P.M. in the City Council Chambers for the purpose of taking comment from the public on the following ordinances:

- Ordinance No. 2015-01, An Ordinance of the Dillingham City Council Amending the Budget by Adopting Budget Amendment No. 1 and Appropriating Funds for the FY 2015 City of Dillingham Budget

- Ordinance No. 2015-02, An Ordinance of the Dillingham City Council Amending Chapter 4.20 of the Dillingham Municipal Code to Clarify Application of City Sales Tax Laws to Sales of Fuel by Sellers Located in Dillingham to Buyers Outside Dillingham and Requiring Sellers to Report Such Sales in a Uniform Manner and to Remit Appropriate Sales Taxes to the City

If you have any questions, please contact the City Clerk's office at 842-5212 or email cityclerk@dillinghamak.us.

General Fund Expenses Increases/(Decreases)

Revenues

Revenue Sharing $ 1,529

To reflect actual revenues received from the State of Alaska

Original Budget	**$208,636**	**Revised Budget**	**$210,165**

Raw Fish Tax (State) $ 57,654

To reflect actual revenues received from the State of Alaska

Original Budget	**$350,000**	**Revised Budget**	**$407,654**

PILT $ 26,844

To reflect actual revenues received from the Department of Interior

Original Budget	**$420,000**	**Revised Budget**	**$446,844**

Expenses

Finance $ 25,000

To increase wages to allow for estimated cost of annual leave cash out for retiring staff. To increase Contractual line to estimate cost of possible contractual position for Finance Director assistance during transition.

Original Budget	**$619,503**	**Revised Budget**	**$644,503**

Non-Departmental $ 28,000

To increase Credit Card processing fees and postage and freight line items to more accurately estimate the costs for the remainder of the year. Add $10,000 to contractual professional to cover cost of engineering fee for master facility plan.

Original Budget	**$185,400**	**Revised Budget**	**$213,400**

Planning $ 10,000

To increase Contractual line item for the survey of the landfill.

Original Budget	**$142,563**	**Revised Budget**	**$152,563**

PS Patrol $ 14,500

To add the additional vehicle lease costs that were not included in original budget due to data entry error.

Original Budget	**$31,789**	**Revised Budget**	**$846,289**

PW Administration **$ 7,607**

Original wage schedule for FY15 budget had a different staff person for the Director at a lower level. This adjusts the wages to reflect the correct staffing level, plus an estimated cost for a copier lease and maintenance for three months.

Original Budget	**$201,794**	**Revised Budget**	**$209,401**

PW Buildings & Grounds **$ 13,055**

To add $5,755 in wages for a staff person for to help with building analysis and repair. $7,300 included for repairs to Bingo Hall/Youth Center to make building safer.

Original Budget	**$286,991**	**Revised Budget**	**$300,046**

Transfer Subidy for Operations **$ 2,983**

An increase in expenses for the landfill has resulted in an increase in transfers to the Landfill Special Revenue Fund from the General Fund.

Original Budget	**$997,931**	**Revised Budget**	**$1,000,914**

Original General Fund Balance ($220,809) Revised General Fund Balance ($235,927)

Special Revenue Fund Expenses Increases/(Decreases)

Landfill **$ 2,983**

To add cost of annual inspection.

Original Budget	**$512,783**	**Revised Budget**	**$515,766**

Dock **$ 18,000**

To reflect $12,000 for LED lights and an additional $6,000 in Transfer to Harbor

Original Budget	**$622,513**	**Revised Budget**	**$640,513**

Boat Harbor **$ 6,000**

To increase the Harbor budget for the cost of repairing the Ice Machine.

Original Budget	**$244,979**	**Revised Budget**	**$250,979**

City of Dillingham
FY15 Mid-Year Budget Review Summary

A	B Final FY14 Budget	C Original FY15 Budget	D Amended FY15 Budget	Difference E D-C Change	F FY15 Actuals at 12/31/14	G %Exp Revised
General Fund Appropriations						
Department						
City Council	$ 72,576	$ 86,864	$ 86,864	$ -	$ 37,334	43%
City Clerk	144,760	130,310	130,310	-	65,775	50%
Administration	300,646	309,809	309,809	-	150,038	48%
Finance	621,998	619,503	644,503	25,000	295,825	46%
Legal	90,000	77,000	77,000	-	34,212	44%
Insurance	106,016	110,618	110,618	-	112,615	102%
Non-Departmental	200,901	185,400	213,400	28,000	115,693	54%
Planning	180,696	142,563	152,563	10,000	64,663	42%
PS Administration	180,993	178,356	178,356	-	99,050	56%
PS Dispatch	459,683	488,894	488,894	-	226,925	46%
PS Patrol	848,754	831,789	846,289	14,500	402,599	48%
PS Investigations/WAANT	0	0	0	-	0	
PS Corrections	675,535	692,590	692,590	-	344,039	50%
PS DMV	107,523	134,171	134,171	-	71,799	54%
PS Animal Control Officer	132,416	113,326	113,326	-	50,567	45%
PS Fire Department	267,701	294,448	294,448	-	126,584	43%
PS K-9	0	0	0	-	0	
PS IT Support	32,000	21,700	21,700	-	7,791	36%
PW Administration	178,909	201,794	209,401	7,607	94,726	45%
PW Buildings & Grounds	322,415	286,991	300,046	13,055	140,510	47%
PW Shop	171,990	162,018	162,018	-	68,265	42%
PW Streets	669,517	659,803	659,803	-	255,577	39%
Library	133,242	138,797	138,797	-	59,690	43%
Meeting Hall	3,680	3,575	3,575	-	1,370	38%
Contributions	-	-	-	-	-	
Foreclosures	20,226	10,000	10,000	-	13,681	137%
City School District	1,300,000	1,300,000	1,300,000	-	975,000	75%
Transfer Subsidy for Operations	848,827	997,931	1,000,914	2,983	318,655	32%
Transfer to Equipment/Capital Reserves	120,000	70,000	70,000	-	70,000	100%
Total General Fund Appropriations:	**$ 8,191,004**	**$ 8,248,250**	**$ 8,349,395**	**$ 101,145**	**$ 4,202,983**	**50%**
Total General Fund Revenue:	**$ 8,247,416**	**$ 8,027,441**	**$ 8,113,468**	**$ 86,027**	**$ 5,793,794**	**71%**
Net General Fund:	**$ 56,412**	**$ (220,809)**	**$ (235,927)**	**$ (15,118)**	**$ 1,590,811**	

City of Dillingham
FY15 Mid-Year Budget Review Summary

	A	B Final FY14 Budget	C Original FY15 Budget	D Amended FY15 Budget	Difference E D-C Change	F FY15 Actuals at 12/31/14	G %Exp Revised
	Nushagak Fish Tax Funds						
	Nushagak Fish Tax Refunds Expense	22,408	-	-	-	-	
	Borough Study	13,804	-	-	-	-	
	Fisheries Fund	23,007	-	-	-	-	
	Transfer to Equipment Replacement Fund	31,000	-	-	-	-	
	Transfer to General Fund	400,920	-	-	-	-	
	Total Fish Tax Expenses	491,139	-	-	-	-	
	Nushagak Fish Tax Revenues	460,139	-	-	-	-	
	Net Increase/Decrease to Fund Balance	(31,000)	-	-	-	-	
	Special Revenue Funds dependent on General Fund						
2100	Water Expenses	219,642	215,412	215,412	-	113,636	53%
	Water Revenue	186,450	193,484	193,484	-	106,672	55%
	Due to/(from) General Fund	(33,192)	(21,928)	(21,928)	-	(6,964)	32%
2100	Waste Water Expenses	262,976	284,242	284,242	-	147,281	52%
	Waste Water Revenues	265,381	266,345	266,345	-	157,078	59%
	Due to/(from) General Fund	2,405	(17,897)	(17,897)	-	9,797	-55%
2200	Landfill Expenses	364,042	512,783	515,766	2,983	176,701	34%
	Landfill Revenues	177,861	179,106	179,106	-	164,033	92%
	Due to/(from) General Fund	(186,181)	(333,677)	(336,660)	(2,983)	(12,667)	4%
2600	Senior Center Expenses	399,202	427,315	427,315	-	213,834	50%
	Senior Center Revenues	200,588	204,488	204,488	-	97,581	48%
	Due to/(from) General Fund	(198,614)	(222,827)	(222,827)	-	(116,254)	52%
	Debt Service Expenses	1,176,090	1,176,090	1,176,090	-	273,045	23%
	Debt Service Revenues	824,488	824,488	824,488	-	189,173	23%
	Due to/(from) General Fund	(351,602)	(351,602)	(351,602)	-	(83,872)	
	Equipment Replacement Fund Expenses	586,757	103,425	103,425	-	-	0%
	Equipment Replacement Fund Revenues	-	-	-	-	-	
	Due to/(from) General Fund	(100,000)	(50,000)	(50,000)	-	(50,000)	
	Due to/(from) Dock Fund	(400,000)	-	-	-	(65,000)	
	Due to/(from) Nushagak Fish Tax Fund	(31,000)	-	-	-	-	

City of Dillingham
FY15 Mid-Year Budget Review Summary

	A	B Final FY14 Budget	C Original FY15 Budget	D Amended FY15 Budget	Difference E D-C Change	F FY15 Actuals at 12/31/14	G %Exp Revised
	Public Safety Building Planning Expenses	20,000	20,000	20,000	-	11,918	60%
	Public Safety Building Planning Revenues	-	-	-	-	-	
	Due to/(from) General Fund	(20,000)	(20,000)	(20,000)	-	(20,000)	
	Ambulance Reserve Fund Expenses	242,000	269,000	269,000	-	-	0%
	Ambulance Reserve Fund Revenues	3,794	-	-	-	-	
	Due to/(from) General Fund	(63,500)	(50,000)	(50,000)	-	(50,000)	100%
	Total Transfers from General Fund	**(953,089)**	**(1,067,931)**	**(1,070,914)**	**(2,983)**	**(339,757)**	
	Special Revenue Funds not dependent on General Fund						
2300	Dock Expenses	640,105	622,513	640,513	18,000	474,152	74%
	Dock Revenues	645,594	490,327	490,327	-	448,044	91%
	Net Increase/Decrease to Fund Balance	5,489	(132,186)	(150,186)	(18,000)	(26,108)	
2400	Boat Harbor Expenses	250,552	244,979	250,979	6,000	103,104	41%
	Boat Harbor Revenues	140,114	137,363	137,363	-	31,698	23%
	Due to/(from) Dock Fund	(110,438)	(107,616)	(113,616)	(6,000)	(60,169)	53%
2550	E-911 Expenses	-	42,200	42,200	-	7,130	
	E-911 Revenues	70,000	76,760	76,760	-	40,057	52%
	Net Increase/Decrease to Fund Balance	70,000	34,560	34,560	-	32,927	95%
	Asset Forfeitures Expenses	7,700	-	-	-	7,185	
	Asset Forfeitures Revenues	0	-	-	-	-	
	Net Increase/Decrease to Fund Balance	(7,700)	-	-	-	(7,185)	
	Overall Budget Surplus/(Deficit):	13,763	(426,051)	(465,169)	(39,118)	1,530,276	
	Restricted & Captial Project Funds						
	Carlson House Expenses	6,996	4,596	4,596	-	3,882	84%
	Carlson House Revenues	1,500	4,596	4,596	-	54	1%
	Net Increase/Decrease to Fund Balance	(5,496)	-	-	-	(3,827)	
	Snag Point Sewer Relocation Expenses	-	-	-	-	-	
	Snag Point Sewer Relocation Revenues	-	-	-	-	-	
	Net Increase/Decrease to Fund Balance	-	-	-	-	-	

City of Dillingham
FY15 Mid-Year Budget Review Summary

A	B Final FY14 Budget	C Original FY15 Budget	D Amended FY15 Budget	Difference E D-C Change	F FY15 Actuals at 12/31/14	G %Exp Revised
Waste Water Treatment Plant Expenses	2,000,000	-	-	-	-	
Waste Water Treatment Plant Revenues	2,000,000	-	-	-	-	
Net Increase/Decrease to Fund Balance	-	-	-	-	-	
Library Grants (Books/Videos) Expenese	52,492	73,692	73,692	-	-	0%
Library Grants (Books/Videos) Revenues	52,492	73,692	73,692	-	-	0%
Net Increase/Decrease to Fund Balance	-	-	-	-	-	
Library Roof Expenses	243,000	-	-	-	-	
Library Roof Revenues	243,000	-	-	-	-	
Net Increase/Decrease to Fund Balance	-	-	-	-	-	
Appropriations by Category						
General Fund Appropriations	$ 8,191,004	$ 8,248,250	$ 8,349,395	$ 101,145	$ 4,202,983	50%
Special Revenue Fund Appropriations	4,228,554	3,996,247	4,023,230	26,983	1,531,868	38%
Nushagk Fish Tax Appropriations	491,139	-	-	-	-	
Total Special Rev & NFT Appropriations	4,719,693	3,996,247	4,023,230	128,128	1,531,868	38%
Restricted & Capital Project Funds	2,243,000	-	-	-	-	
Total All Appropriations	**$ 15,153,697**	**$ 12,244,497**	**$ 12,372,625**	**$ 128,128**	**$ 5,734,851**	**46%**
Revenues by Category						
General Fund Revenues	$ 8,247,416	$ 8,027,441	$ 8,113,468	$ 86,027	$ 5,793,794	71%
Special Revenue Fund Revenues	2,568,262	2,450,649	2,450,649	-	1,234,390	50%
Nushagak Fish Tax	460,139	-	-	-	-	
Total Special Rev & NFT Revenues	3,028,401	2,450,649	2,450,649	-	1,234,390	50%
Restricted & Capital Project Funds	2,243,000	-	-	-	-	
Total All Revenues	**$ 13,518,817**	**$ 10,478,090**	**$ 10,564,117**	**$ 86,027**	**$ 7,028,184**	**67%**
Total General Fund Transfers	$ 953,089	$ 1,067,931	$ 1,070,914	$ (2,983)	$ 329,960	
Total NFT Transfer	31,000	-	-	-	-	
Total Dock to Equipment Replacement Transfer	400,000	65,000	65,000	-	65,000	
Total Dock to Harbor Transfer	110,438	107,616	113,616	(6,000)	60,169	
Total Inter Fund Transfers	**$ 1,494,527**	**$ 1,240,547**	**$ 1,249,530**	**$ (8,983)**	**$ 455,129**	
Total Revenues & Fund Transfers	**$ 15,013,344**	**$ 11,718,637**	**$ 11,813,647**	**$ 95,010**	**$ 7,483,313**	
Net Increase(Decrease) to Fund Balances	**$ (140,353)**	**$ (525,860)**	**$ (558,978)**	**$ (33,118)**	**$ 1,748,463**	