



Alice Ruby, **Mayor**

Council Members

- Tracy Hightower (Seat A) • Chris Maines (Seat B) • Aksel Buholm (Seat C)
- Curt Armstrong (Seat D) • Andy Anderson (Seat E) • Paul Liedberg (Seat F)

DILLINGHAM CITY COUNCIL
David B. Carlson Council Chambers

Dillingham City Hall, 141 Main Street, Dillingham, AK 99576 (907) 842-5212

WORKSHOP; DCSD FY19 BUDGET PRESENTATION	6:30 P.M.	MAY 10, 2018
REGULAR MEETING	7:00 P.M.	MAY 10, 2018

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **APPROVAL OF MINUTES**
 - a. Regular Council Meeting, April 5, 2018 page 3
 - b. BOE Organizational Meeting, April 26, 2018page 9
4. **APPROVAL OF CONSENT AGENDA**
 - a. Adopt Resolution 2018-05, A Resolution of the Dillingham City Council Expressing Thanks and Commendation to Ms. Sophie Woods page 13

APPROVAL OF AGENDA
5. **STAFF REPORTS**
 - a. City Manager and Staff Reports page 15
 - b. Standing Committee Reports
6. **PUBLIC HEARINGS**
 - a. Ordinance No. 2017-10(Sub-2), An Ordinance of the Dillingham City Council Amending Dillingham Municipal Code Title 4 – Revenue and Finance by the Addition of a new Chapter 4.24 Imposing an Excise Tax on Cigarettes and Tobacco Products (*Introduced April 5, 2018*)
 - b. Ordinance No. 2018-02, An Ordinance of the Dillingham City Council Amending the Budget by Adopting Budget Amendment No. 1 and Appropriating Funds for the FY2018 City of Dillingham Budget (*Introduced April 5, 2018*)
 - c. Ordinance No. 2018-03, An Ordinance of the Dillingham City Council Amending Title 4.20.050, Sales Tax Exemptions to Adjust the Tax Cap (*Introduced April 5, 2018*)

7. CITIZEN’S DISCUSSION (Prior Notice or Agenda Items)

- a. Neil Barten, Fish Waste at Landfill

8. ORDINANCES AND RESOLUTIONS

- a. Adopt Ordinance No. 2017-10(Sub-2), An Ordinance of the Dillingham City Council Amending Dillingham Municipal Code Title 4 – Revenue and Finance by the Addition of a new Chapter 4.24 Imposing an Excise Tax on Cigarettes and Tobacco Products (*Introduced April 5, 2018*) page 83
- b. Adopt Ordinance No. 2018-02, An Ordinance of the Dillingham City Council Amending the Budget by Adopting Budget Amendment No. 1 and Appropriating Funds for the FY2018 City of Dillingham Budget (*Introduced April 5, 2018*)page 99
- c. Adopt Ordinance No. 2018-03, An Ordinance of the Dillingham City Council Amending Title 4.20.050, Sales Tax Exemptions to Adjust the Tax Cap (*Introduced April 5, 2018*)page 119
- d. Introduce Ordinance No. 2018-04, An Ordinance of the Dillingham City Council Adopting the Budget and Appropriating Funds for the FY 2019 City of Dillingham Budgetpage 123
- e. Adopt Resolution No. 2018-06; A Resolution of the Dillingham City Council Establishing the Level of Funding for the Dillingham City School District for the Fiscal Year Ending June 30, 2019page 135

9. UNFINISHED BUSINESS

- a. Citizen Committee Appointments
 - 1) Senior Advisory Commission, 2 Seats Open
 - 2) Library Advisory Board, 1 Seat Open
- b. Progress Report
 - 1) Dave Carlson House Property
 - 2) Territorial School

10. NEW BUSINESS

- a. Action Memorandum 2018-03, Authorize Contract with Carmen Jackson as a Consultant to the City Finance Department page 141
- b. Action Memorandum 2018-04, Approve salary for the Planning Director page 159

11. CITIZEN’S DISCUSSION (Open to the Public)

12. COUNCIL COMMENTS

13. MAYOR’S COMMENTS

14. ADJOURNMENT

1. CALL TO ORDER

A regular meeting of the Dillingham City Council was held on April 5, 2018 at the Dillingham City Council Chambers, Dillingham, Alaska. Mayor Ruby called the meeting to order at 7:00 p.m.

2. VOICE

Mayor Ruby was present.

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

Tracy Hightower	Curt Armstrong	Andy Anderson	Chris Maines
Paul Liedberg	Aksel Buholm		

Staff in attendance:

Tod Larson	Lori Goodell	Navin Bissram	Dan Pasquariello
------------	--------------	---------------	------------------

3. APPROVAL OF MINUTES

- a. Regular Council Meeting, February 1, 2018
- b. Special Council Meeting, March 29, 2018

MOTION: Chris Maines moved and Andy Anderson seconded the motion to approve the minutes of February 1, 2018, and March 29, 2018.

There was no discussion

VOTE: The motion passed as amended unanimously by voice vote.

4. APPROVAL OF CONSENT AGENDA

There was no consent agenda.

APPROVAL OF AGENDA

Item 8.e., Ordinance 2018-04, An Ordinance of the Dillingham City Council Amending Title 7, Animals by Adding Classification and Regulation to Section 7.07 Animal Behavior will be removed from the agenda.

MOTION: Chris Maines moved to approve the agenda as amended and Tracy Hightower seconded the motion.

VOTE: The motion to approve the agenda as amended passed unanimously by voice vote.

5. STAFF REPORTS

- a. City Manager and Staff Reports

City Manager reported on the following items:

- Recruitment efforts are being increased; the Executive Assistant is traveling to meet with various organizations for this purpose;
- A motor for the ice machine is in route. Target date for installation is the week of April 9;
- Public Works has received parts for the heavy equipment that was down and are working on improvements to the roads;
- The road by the post office has failed. Several solutions are; piggy back on the 2019 state road project; return that portion of road to unpaved; cold patch; or do nothing and continue to fill with gravel;
- Engle Entertainment is exploring a production on rural AK police departments and has inquired if Dillingham is interested in participating;
- The first EOP meeting is Friday April 13;
- Pebble mine comment period ends April 30. A letter will be drafted and sent to the ACoE.

Discussion:

- Recruitment efforts could be pursued even further out then just Alaska;
- Roads are bad this time of year, continue to fix what can be done until long term solution is available;
- Critical infrastructure needs to be identified including costs;
- If there is no benefit from participation in Engle Entertainment there is no interest.

MOTION: Aksel moved to direct the City Manager to present to council as soon as possible a list of critical infrastructure projects and possible sources of funding, and authorize him to retain help if necessary to create the list, Chris Maines seconded the motion.

VOTE: The motion passed unanimously by voice vote.

- ACoE letter should be fact based, and outline tangible issues such as financial impact to the city, UTBB can give guidance, Chris and Paul to assist as needed;
- Fire Department is requesting two seasonal EMT's. Ambulance fund can be utilized to fund this program. Proposal to be available for May meeting;
- Current fish box structure at landfill brings concern about bear activity. Ideas for a solution will be explored.

b. Standing Committee Reports

Alice Ruby, Code Review Committee:

- Animal Ordinance was worked on and will be on the May agenda;
- After meeting with members of the community the committee is recommending adjusting the tax cap to \$3,500;
- The next code committee meeting will be rescheduled to April 19.

Paul Liedberg, Finance and Budget Committee:

- Tobacco tax ordinance was finalized;
- Budget process has been started, Revenues reviewed and dept. budgets have been assessed. Council will be appraised of budget status as early as possible.

6. PUBLIC HEARINGS

- a. 2018-01, An Ordinance of the Dillingham City Council Amending Title 4.15.200 Foreclosure List, Timeframe to Present the Foreclosure List to Council (*Introduced February 1, 2018*)

There was no public comment.

7. CITIZEN'S DISCUSSION (Prior Notice or Agenda Items)

- a. Nushagak Hydro Project Feasibility Presentation – Bob Himschoot

Bob Himshoot gave a PowerPoint presentation outlining the hydroelectric power plant project.

8. ORDINANCES AND RESOLUTIONS

- a. Introduce Ordinance No. 2017-10(Sub-2), An Ordinance of the Dillingham City Council Amending Dillingham Municipal Code Title 4 – Revenue and Finance by the Addition of a new Chapter 4.24 Imposing an Excise Tax on Cigarettes and Tobacco Products

MOTION: Chris Maines moved and Andy Anderson seconded the motion to introduce Ordinance 2017-10(Sub-2).

MOTION: Paul Liedberg moved to amend Ordinance 2017-10(Sub-2) by replacing 4.24.050 B with;

B. *Sale Outside the City*

Provided all persons otherwise subject to this chapter comply with its requirements, any distributor who brings cigarettes or other tobacco products into the City for resale outside of the City shall be allowed a per pack of cigarettes tax credit or a tax credit based on the wholesale price of the tobacco products.

Chris Maines seconded the motion to amend Ordinance 2017-10(Sub-2).

VOTE: The motion to amend Ordinance 2017-10(Sub-2) passed unanimously by voice vote.

VOTE: The motion to introduce Ordinance 2017-10(Sub-2) passed by majority voice vote, five in favor with Tracy Hightower opposing, a public hearing is set for May 3, 2018.

- b. Adopt Ordinance No. 2018-01, An Ordinance of the Dillingham City Council Amending Title 4.15.200 Foreclosure List, Timeframe to Present the Foreclosure List to Council (*Introduced February 1, 2018*)

MOTION: Chris Maines moved and Aksel Buholm seconded the motion to adopt Ordinance 2018-01.

VOTE: The motion passed unanimously by voice vote.

- c. Introduce Ordinance No. 2018-02, An Ordinance of the Dillingham City Council Amending the Budget by Adopting Budget Amendment No. 1 and Appropriating Funds for the FY2018 City of Dillingham Budget

MOTION: Paul Liedberg moved and Tracy Hightower seconded the motion to introduce Ordinance 2018-02.

Finance and Budget Committee has gone over the budget amendment line by line. Deficit will come out of the reserve fund. Auditor recommends budget reserve of 30-50% of operating budget.

VOTE: The motion passed unanimously by voice vote.

- d. Introduce Ordinance No. 2018-03, An Ordinance of the Dillingham City Council Amending Title 4.20.050, Sales Tax Exemptions to Adjust the Tax Cap

MOTION: Chris Maines moved and Tracy Hightower seconded the motion to introduce Ordinance 2018-03.

This ordinance is in response to community members input.

VOTE: The motion passed unanimously by voice vote.

9. UNFINISHED BUSINESS

a. Citizen Committee Appointments

1) Senior Advisory Commission, 3 Seats Open

One letter of interest was received from John Heyano for Seat A. Mayor Ruby recommended that Mr. Heyano be appointed to the Senior Advisory Commission.

MOTION: Andy Anderson moved and Chris Maines seconded the motion to concur with the Mayor's recommendation.

VOTE: The motion to appoint John Heyano to the Senior Advisory Commission passed unanimously by voice vote.

2) Library Advisory Board, 1 Seat Open

There were no letters of interest.

b. Progress Report

1) Dave Carlson House Property

2) Territorial School

There are no updates at this time.

10. NEW BUSINESS

a. Schedule a Board of Equalization Organizational Meeting for April 26 at 5:30 PM

MOTION: Chris Maines moved and Paul Liedberg seconded the motion to schedule a BOE Organizational Meeting on April 26.

BOE members are Andy, Curt, Alice, and Chris, with Aksel serving as the alternate.

VOTE: The motion passed unanimously by voice vote.

b. Schedule a Regular Meeting of the BOE for May 17 at 5:30 PM

MOTION: Chris Maines moved and Paul Liedberg seconded the motion to schedule a Regular Meeting of the BOE on May 17.

VOTE: The motion passed unanimously by voice vote.

a. Willow Tree Liquor License Renewal

Code Review Committee recommends Council protest this liquor license renewal; the license holder is in arrears on all city accounts.

MOTION: Paul Liedberg moved and Tracy Hightower seconded the motion to support the Code Committee recommendation to take action on the Willow Tree Liquor License Renewal.

The City will write a letter to the Alaska Alcoholic Beverage Control Board informing them of the Willow Tree Inn's account status.

VOTE: The motion passed unanimously by voice vote.

- b. Action Memorandum 2018-01, Authorize the City Manager to Collaborate with Nushagak Cooperative for a Community Clean-Up, May 4, 5, and 6

MOTION: Chris Maines moved and Tracy Hightower seconded the motion to approve Action Memorandum 2018-01.

The free landfill day will be limited to yellow ALPAR bags only.

VOTE: The motion passed unanimously by voice vote.

11. CITIZEN'S DISCUSSION (Open to the Public)

Suzie Nunn thanked council for their continued commitment to the tobacco tax ordinance which will increase revenue, decrease smokers, and reduce second hand smoke.

12. COUNCIL COMMENTS

Chris Maines:

- Thanked Council for deciding to submit comments to ACoE regarding the Pebble Mine;
- Thanked staff for their hard work.

Paul Liedberg:

- Recognized the challenging time regarding staffing, appreciate efforts of City Manager;
- Wood Tikchik Advisory Council met and reported that park operation and staffing is stable;
- Thanked staff.

13. MAYOR'S COMMENTS

Mayor Ruby:

- Received calls from citizens regarding the condition of the roads, noting good roads are desired but there is understanding of city personnel doing the best job they can;
- Terry Rodgers called regarding the Tony Jones memorial. Many people will be coming for this event.
- A moment of silence was observed for all those lost since the last meeting.

14. EXECUTIVE SESSION

- a. Legal Matter – Update from Public Safety Department

MOTION: Chris Maines moved and Tracy Hightower seconded the motion to enter into executive session to discuss Legal Matter – Update from Public Safety Department. [9:06 p.m.]

VOTE: The motion passed unanimously by roll call vote.

MOTION: Tracy Hightower moved and Aksel Buholm seconded the motion to exit executive session. [9:42 p.m.]

VOTE: The motion passed unanimously by roll call vote.

15. ADJOURNMENT

Mayor Ruby adjourned the meeting at 9:43 p.m.

Mayor Alice Ruby
[SEAL]

ATTEST:

Lori Goodell, City Clerk

Approval Date: _____

1. CALL TO ORDER

An organizational meeting of the Board of Equalization was held on Thursday, April 26, 2018, at the Dillingham City Council Chambers, Dillingham, Alaska. Mayor Alice Ruby called the meeting to order at 5:40 p.m.

2. ROLL CALL

Mayor Alice Ruby was present.

Council Members present and establishing a quorum (a quorum being three):

Curt Armstrong
Chris Maines
Andy Anderson

Staff in attendance:

Lori Goodell, City Clerk

Guest:

Ron Brown, Assistant State of Alaska Assessor – attended via teleconference
James Canary, Alaska Assessment Services – attended via teleconference

3. APPROVE THE AGENDA

MOTION: Chris Maines moved and Andy Anderson seconded motion to approve the agenda as presented.

VOTE: The motion passed unanimously by voice vote.

4. ASSESSOR'S COMMENTS

Assistant State Assessor Ron Brown presented the committee with a Board of Equalization training. Topics included the assessment process, the role of the BOE, expectations of the assessor, and responsibilities of the appellant.

City Assessor Jim Canary noted the methodology he has been using since 2016. As well as discussing the difference between valuation of raw land vs. improved land. He also informed the committee about the mass appraisal approach. State requirement of land valuation was stated to be 100%. Currently Dillingham is about 92%, up from 85%. The goal is to be at 98% of full/true value. A database of Dillingham real property is being created and is expected to be completed next year. Jim will be in town May 7 and stay for the BOE Meeting on May 17.

5. APPEALS FOR CONSIDERATION

a. Personal Property - Refer to Attached List

1) Settled Appeals

Mr. Canary reported he was currently working on settling the appeals with the appellants, did not have any available for this meeting, but would work to have them in time for the May 17 regular BOE meeting.

Change in ownership that the appellant sent in on appeal will be updated to the correct owner and a new valuation notice will go to the updated owner; they will then have a 30 day appeal period.

MOTION: Chris Maines moved and Curt Armstrong seconded motion for the BOE to review PP18-01 KNIK appeal.

Motion was withdrawn by Chris Mains and agreed with by Curt Armstrong.

Court order indicates this issue is remanded back to the BOE. Next step needs to be determined. Board can listen to their appeal or not. KNIK will go to attorney for a determination of what the next action should be.

2) Outstanding Appeals

There was a total of ten outstanding appeals.

3) Late-Filed Appeals

There are currently no late filed appeals.

b. Real Property – Refer to the Attached List

1) Settled Appeals

Mr. Canary reported he was currently working on the settling the appeals with the appellants, did not have any available for this meeting, but would work to have them in time for the May 17 regular BOE meeting.

2) Outstanding Appeals

There was a total of forty four outstanding appeals.

3) Late-Filed Appeals

There are currently no late filed appeals.

c. Schedule Hearing for Outstanding Appeals

1) Thursday, May 17, 2018

6. CITIZEN DISCUSSION (Prior Notice or Agenda Items)

There was no citizen's discussion.

7. COMMITTEE COMMENTS

The assessor will start with inspection of new sales, and then move to appeals. If possible determinations will be made and those that cannot be settled with go to the BOE.

8. ADJOURNMENT

Mayor Ruby adjourned the meeting at 7:38 p.m.

ATTEST:

Mayor Alice Ruby
[SEAL]

Lori Goodell, City Clerk

Approval Date: _____



CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2018-05

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL EXPRESSING THANKS AND COMMENDATION TO MS. SOPHIE WOODS

WHEREAS, Ms. Sophie Woods was first hired by the Dillingham City School District as an instructional aide at the elementary school in 1967; and

WHEREAS, in her long career with the school, Ms. Woods has taken on many roles including helping the teachers to prepare for their classes, recess duty, tutoring students in reading and math, monitoring and supervising the K – 5 lunch program while entertaining the students with stories, games and Native dancing, helping to maintain the elementary library, serving as an assistant to the High school librarian for a year, helping in a high school English classroom, substituting in classrooms during brief teacher absences, becoming the school bilingual instructor for a time when the position was vacated in the middle of the year and generally serving wherever needed; and

WHEREAS, Ms. Woods took on the responsibility of teaching special Native dancing to many different elementary classrooms; often giving the children Yupik names. She shared stories and encouraged storytelling. She has never been reluctant to use the opportunity to teach the Yupik language and Yupik spelling to both students and teachers; and,

WHEREAS, it was with great pride and respect that the community and the world watched Ms. Woods use 48 years of teacher training to lead President Barak Obama through the “Alai” dance during his visit to Dillingham in 2015. There was no better suited representative of our school and community to join with students to share their skills and cultural knowledge with President Obama; and,

WHEREAS, Ms. Woods has been an exceptional teacher with a genuine desire to make learning fun and interesting; using games and modeling with her own interest and excitement to keep children engaged. She added curiosity and enthusiasm to so many lessons and subjects when she in the classroom; and

WHEREAS, at the end of the 2017-2018 school year Ms. Woods plans to retire after 50 years of dedicated service with the Dillingham City School District.

NOW, THEREFORE, BE IT RESOLVED that the Dillingham City Council offers this commendation with our deepest gratitude and thanks to Ms. Sophie Woods for sharing her passion for learning, her skills, her talents, and her cultural knowledge for a brief 50 years with generations of students at the Dillingham school district.

PASSED and ADOPTED by the Dillingham City Council on May 10, 2018.

SEAL:

Alice Ruby, Mayor

ATTEST:

Lori Goodell, City Clerk

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date: May 10, 2018
To: Mayor and City Council
From: Tod Larson
Subject: May 2018 City Manager Report

Personnel – Welcome to our new employees and thank you to those that have served the City faithfully and are moving on to other positions/careers.

New Employees:	Michael Delano—Police Officer Heavy Equipment Operator DOCK—Ben Glosser Harbor Assistant—Amy Raine
Resignations:	Navin Bissram—Finance Director
Transfers:	Suzi Newman—Police Officer
Position Vacancies:	Police Officer Dispatch Heavy Equipment Operator (CJ's old position) Planning Director Finance Director Accounting Technician I/ Cashier (Suzi Newman's old position)
Seasonal:	(2) Fire Department Laborer

Training – We conducted our “Building a Team” discussion on April 17th. The May session is on May 15th and the topic is “The Employment Relationship”.

Ice Machine – Marine Refrigeration Solutions completed the electrical work and replaced the burnt-out motor with a new soft start, solid state motor. I don't have the final bill yet. We have ice for the fleet!

Budget – The Finance and Budget Committee completed its review on April 30th and has now forwarded the documents and their recommendation for consideration by the full council.

CIP Updates – Per direction of the City Council, I've gathered current data and engineer estimates to better evaluate potential Capital Improvement Projects for funding:

1. Wastewater System Upgrades – Aeration	\$760,000
2. Public Safety Server Room Fire Protection	Alt Funding
3. Landfill Groundwater Monitoring Wells	\$300,000
4. Water System Improvement – Downtown Streets	\$225,000/\$600,000**
5. Lake Road Fire Hall Renovation	\$560,000
6. Harbor Float Replacement	Alt Funding
7. D Street & Seward Street Rehabilitation Project	\$1,000,000

**\$225,000 to develop the plan. The Municipal Matching Grant Total for construction = \$2,000,000 [\$1,400,000 (State 70%) + \$600,000 (City 30%)].

RUBA Training – I completed RUBA Utility Financial Management training so we will be able to keep our 5 points towards Dillingham's Best Practices Score. I will have the new planner work on researching and building a Preventative Management Plan so we have a great method for maintaining our utilities and also receive points in that area. This will go a long way towards our score which makes it more likely to receive favorable utility funding decisions for Dillingham.

EOP – LeMay Consulting will return to Dillingham on May 8th for their second trip. I have a draft copy and it is distributed to department heads for their input and we have some information to capture for the consultant. We should see a final copy by July 1st.

Fish Waste Solution – Will have an update at the May 10th City Council Meeting.

ACoE NEPA Letter – Letter prepared for Mayor's signature. Will have an update at the May 10th City Council Meeting.

Finance Department – Carmen Jackson has re-engaged with the City of Dillingham for Finance Support. Anita Fuller is the acting Finance Director and Carmen is acting as an advisor as needed. Carmen, Anita, and I planned out finance support and outside of acting as the finance department advisor we recommend that we contract Carmen to assist with both sessions of our audit per her proposal in this month's City Council packet.

Director of Planning/Grant Manager/Job Share Public Works Manager – I have a highly qualified individual ready to take the position and begin work on May 14th. I'm requesting to start her at step 10, \$37.30/hour on the City's Pay Scale because of her advanced education and experience. She has a Bachelor's Degree in Business Administration, a Master of Business Administration, a Master of Public Administration, and is currently working on a Doctorate of Business Administration. She has 18 years

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.

of experience in executive positions that include leadership, supervision, grant management, project management, planning, budget development, land use planning, and administration throughout her professional career. This is an opportunity for the City to have a high quality professional fill this position that I'm asking for Council's support. If I'm successful in this hire, I will withdraw the Public Works Director position and not fill this job. The job-sharing solution of the recent past of the Public Works Director duties will continue.

Municipal Matching Grant – Received word we were successful in saving that money to go toward our water infrastructure project. The Speaker of the House and the Mayor were instrumental in working with the Department of Environmental Conservation in order to make this happen. Significant win and important support for our critical infrastructure projects within the City. The total grant amount remaining is \$1,400,000 + \$600,000 (City Share – 30%) = \$2,000,000.

Memorial Day Event – We met on Saturday, April 28th to get our first rehearsal and walk through of this important day. I recommend that everyone attend if possible. We will be honoring those that have given their lives in war and three area law enforcement officers that have lost their lives protecting our citizens including Dillingham Police Officer Tony Jones. Tony's daughter, and Manokotak, and Bristol Bay Borough dignitaries will be in attendance to honor the three LE Officers from the Bristol Bay area that have perished in the line of duty. Lt. Governor Mallott will be in attendance and we are likely to see Rep. Bryce Edgmon, former Dillingham Chiefs of Police, Police Chaplains from Anchorage among many other VIPs in Dillingham to honor the fallen.

Upcoming Events.

- Board of Equalization meets on 5/17 at 5:30 p.m.
- Memorial Day Remembrance – 5/28 at 12:00pm (potluck), 1:50pm (Colors Arrive).

Requested Decisions.

- ~~May I hire the Director of Planning/Grant Manager/Job Share Public Works Director at Level IX/Step 11?~~
- ~~Road ahead for the Capital Project List?~~

Respectfully Submitted,
Tod Larson

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date: April 24, 2018
To: Tod Larson, City Manager
From: Lori Goodell, City Clerk
Subject: Monthly Staff Report

THREE ORDINANCES ARE UP FOR ADOPTION MAY 10, 2018:

- Ordinance No. 2017-10(Sub-2), An Ordinance of the Dillingham City Council Amending Dillingham Municipal Code Title 4 – Revenue and Finance by the Addition of a new Chapter 4.24 Imposing an Excise Tax on Cigarettes and Tobacco Products (*Introduced April 5, 2018*)
- Ordinance No. 2018-02, An Ordinance of the Dillingham City Council Amending the Budget by Adopting Budget Amendment No. 1 and Appropriating Funds for the FY2018 City of Dillingham Budget (*Introduced April 5, 2018*)
- Ordinance No. 2018-03, An Ordinance of the Dillingham City Council Amending Title 4.20.050, Sales Tax Exemptions to Adjust the Tax Cap (*Introduced April 5, 2018*)

BOARD OF EQUALIZATION

Real and personal property statements were mailed out the week of March 26. There have been 60 real property and 12 personal property appeals received by the deadline. I have received no late files to date. The BOE Organization Meeting was held April 26th. The State Assessor presented a brief training prior to the organizational meeting. Jim Canary, the city assessor will be in town May 7th to begin working with appellants. Appeals not resolved will be heard at the regular BOE meeting on May 17th.

DISTRAINT

The notice of sale has been sent to the vessel owner, and the ad scheduled in the Bristol Bay Times as required by code. The sale is scheduled for May 9th unless payment is received. The sale is an open auction and will be held at city hall.

STANDING ITEM(S):

Liquor & Marijuana License Renewals/Transfers/New Licenses.

Two applications for a retail marijuana store have been received and the information is included in this month's packet.

Commission/Board Seats Vacant. The following seats are open:

- Senior Advisory Commission (seven members and one council member)

Seats open – 2. No letters of interest on file.

- Library Advisory Board (seven members)
Seats open – 1. No letters of interest on file.

Helpful Tips

Executive Session

What subjects may be addressed in executive session?

An executive session may only be called if the subject under consideration falls into one of the categories listed in state law, AS 44.62.310(c). The allowable subjects are:

- (1) matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the public entity;
- (2) subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion;
- (3) matters which by law, municipal charter, or ordinance are required to be confidential;
- (4) matters involving consideration of government records that by law are not subject to public disclosure.

Executive session procedures require that the reason for calling the executive session be **clearly stated**; it is not enough to state "personnel issues" or "legal advice" as the reason for going into executive session. The decision to go into executive session must also weigh the potential harm of open discussion against the public interest and benefit of open public discussion and the public's right to know. Decisions based on generalities do not identify the harm that could result.

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date:

To: Tod Larson, City Manager

From: Anita Fuller, Acting Finance Director *AF*

Subject: Monthly Staff Report

April 2018 has turned out to be another month of transition, changes and growth in the Finance Department. Navin Bissram put in his last day on April 26, 2018. Navin has done a lot for the department and we appreciate all of his efforts and what he has done. We wish him well on his future endeavors.

With Navin leaving, Carmen Jackson was asked to work in the department for a couple of days to evaluate what we are doing and make suggestions on what can be done to improve efficiency. We look forward to implementing these suggestions and doing what we can to better serve the community of Dillingham.

Property tax changes have been made as directed by the City Clerk to help prepare for the final tax roll that will be presented in June after the BOE meeting.

Business License applications have still been coming in with the changed requirement for all businesses to have a business license.

The biggest accomplishment during the month of April has been the start of file maintenance. This has been a big project that will continue in the month of May.

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date: April 18, 2018
To: Tod Larson, City Manager
From: Braden Tinker, Fire Coordinator
Subject: Monthly Staff Report

EMS Calls:- 16

- Abdominal Pain-1
- Breathing Problem-1
- Ingestion poisoning- 1
- Medical Transports-3
- Pain-1
- Seizure-1
- Sick-2
- Stroke-1
- Unconscious-1
- Unknown-2
-

Fire Calls: -0

Projects Completed:

- EMT-2 Class (certification received)
- ETT Class (3 new dept. ETT`s)
- Vehicle Tire change over
- PDC update for the LNG tank at Bristol Alliance.

On-Going Projects

- Hydrant testing
- Hose Testing
- Pump Testing
- P/T workers for hose, hydrant and pump testing. Job need to be posted.

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date: April 30, 2018
To: Tod Larson, City Manager
From: Sonja Marx, Librarian
Subject: April Monthly Report

The Dillingham Public Library continues to benefit from outside funding to improve its functions and meet the needs of the patrons. We learned of two opportunities from the State that we applied for earlier and were recently given approval to go forward with.

The first one is an OWL Technology Equipment Purchase Reimbursement Application. With help from Josh and Janice Bullock in the technology department of the Dillingham City School District, we made a list of technology equipment needed for use by the public in public areas of the library for up to \$1,500. We will be purchasing a Dell Mini Desktop, a Dell Networking Switch (45 Ports) and two CISCO Wireless Access points to upgrade our current equipment in order to improve our speed and internet access.

The second opportunity from the State was for our Librarian Assistant, Tona Hanson, to attend SLIM (Small Library Institute of Management) training offered in Juneau from May 21st – 25th. This is an intensive weeklong workshop providing management and foundational library skills which will really benefit Tona as this is her first year in the job. Travel, lodging, food and training materials are all paid for through this grant.

Tona has been in Anchorage for a month caring for her elderly mother after she was recently hospitalized. Sonja will be taking her vacation May 25th – June 9th. Earlier this year we applied for two BBEDC positions to help us through the busy summer season.

Library Stat report for March 26 – April 28, 2018:

Patron Visits: 2,672 Computer Use: 672 Wireless Use: 231
Story Hour: 18 Other Visits (including Students): 183 Museum Use: 85
Movies Shown: 5 AWE Station Use: 34 Volunteer hours logged: 1.25

The Library will be closed Monday, May 28th for Memorial Day

LAB meeting to be scheduled in May before school is out

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.

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date: May 1, 2018

To: City Manager Tod Larson

From: Chief Dan Pasquariello

Subject: Public Safety May 2018 report

Reporting period 3-27-18 to 4-26-18

Police:

❖ 239	Calls for service
❖ 13	Persons arrested
❖ 19	Title 47/Protective custody
❖ 23	Citations issued
❖ 37	Incident reports

Approximately 1 out of 10 calls for police service require an incident report to be completed by officers. A partial breakdown of our incident reports is as follows:

Assault/Disorderly Conduct	6
Thefts	6
Violation release/probation conditions	4
Suicide threats	3
Trespass	3
Traffic offenses	2
Criminal mischiefs	2
Minor consuming	2
Burglary	1
Vehicle accidents	1
Drug offense	1
Death Investigation	1

One of our long-time officers (3 years as police officer, 1 year as corrections officer) resigned to take a law enforcement job in Anchorage.

We have hired two police officers who will begin working at DPD in the middle of May. Both of these individuals are Dillingham residents. We still have one vacant position with the recent resignation.

We led the March for Science parade on the April 14th.

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.

An officer gave a presentation to first and fifth graders at the elementary school on April 25th explaining how you can become a police officer. Another officer gave a presentation to eighth graders on April 27th explaining the dangers of alcohol and marijuana use.

DPD, along with BBAHC, participated in the DEA sponsored Drug Take-Back event on April 28th. Citizens brought their unused or expired medications to the Police station for disposal.

Corrections:

- ❖ 24 Total Inmates
- ❖ 19 Title 47/Protective custody

Our most recently hired corrections officer is now on his own. The division is fully staffed.

Dispatch:

- ❖ 271 Calls for service
- ❖ 83% Dispatched to Dillingham Police
- ❖ 4% Dispatched to Alaska State Troopers
- ❖ 6% Dispatched to EMS/Fire
- ❖ 7% Dispatched to Animal Control

We are in the process of interviewing applicants for the vacant dispatcher position and expect to have the position filled soon.

Animal Control:

- ❖ 10 Animals impounded (*dogs*)
- ❖ 8 animals returned to owners
- ❖ 1 dog bite
- ❖ 1 cat surrendered to shelter
- ❖ 3 compassionate euthanasia
- ❖ 4 citations written
- ❖ 5 Rabies/parvo shots given
- ❖

We will hold three day spay and neuter clinic at the animal shelter May 18th-20th.

DMV:

- ❖ 79 Registrations/Titles
- ❖ 17 Boat registrations
- ❖ 109 Driver's License/IDs
- ❖ 5 CDLs
- ❖ 9 Road tests
- ❖ 46 Written tests

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date: April 23, 2018
To: Tod Larson / City Manager
From: Jean Barrett Public Works / Port Director
Subject: April Monthly report

April has been a busy one, if this is any indication of how the summer is going to be we need to hold onto our hats. The outlook for the Nushagak as far as fish goes will be comparable to last years..... That is if you believe the people who predict this sort of thing, I am optimistic.

Dock

- The Dock has been busy and have worked their first barge already.
- The next scheduled one is the 26th of the month in case you're looking for a new vehicle or freight.
- We have had a little trouble with some of the equipment, mainly the big forklifts, I am hoping just minor things and am waiting to hear back from the Hyster.
- We still have one position open at the dock as an operator, we hope to fill this position by weeks end.

Harbor

- Good news about the ice machine... we had a company called Marine Refrigeration Solutions come to Dillingham and trouble shoot our machine; they made several suggestions that needed to be done. We contracted them to make these changes and get this work done. The outcome is that the ice machine is working better than ever... yes I said better than ever! I am also talking with them to design a delivery system. The improvements that we want will be much less than the $\frac{3}{4}$ of a million for a new one.
- As I mentioned in a previous monthly report I will need to fill a large void at the harbor, we set up some interviews for this week and hope to have the position filled by May 1.

- I have had some interest in lease lots at the harbor, mostly from people wanting to do value added processing so they can do direct marketing of their fish, I have been working on a harbor plan so we have a direction. I should have a couple of additional freezer containers on site before the summer begins and will have the areas they are going to go written into the plan.

Public Works

- April was a tough month on the roads within the Dillingham town site. When the piles of snow start to melt it creates large holes on the streets where the asphalt has deteriorated causing a surface that rivals the surface of the moon. The worst areas are the stretch from the Library to the High School, the area in front of the Post Office and the portion from the corner of the City Hall up past the Bristol Inn. I am hoping we find money to do this work next year when the downtown streets paving project is happening. In the meantime we will work on these areas this summer to help alleviate the horrible problem we had this year
- The water improvement project is almost wrapped up, there will be some re-digging and compaction done around the wells and sampling stations. Doing the work in the dead of winter was not the ideal situation by any means, it was hard to dig and the contractor had to chip thru the frost layer. When the backfilling was done it was NOT compacted to the needed firmness, needless to say when it started to melt we had a mess, we have been monitoring the situation. The engineer and the contractor both know of the problem and understand it needs to be rectified this summer.
- The winter was tough on our machinery, we have had many breakdown due to heavy use. Our mechanics are working hard to get the problems fixed for this summer and for next winter
- The land fill loader is one of the projects the mechanics are working on. It has a fuel issue and is in need of some real TLC. We hope to get this into the shop and work on it and back to the landfill so we can have 2 loaders in town for the summer as the Volvo needs to be at the harbor.

That about wraps it up from the Port / Public Works departments for April...

Jean

Mayor
Alice Ruby

Manager
Tod Larson



Dillingham City Council
Tracy Hightower
Chris Maines
Aksel Buholm
Curt Armstrong
Andy Anderson
Paul Liedberg

MEMORANDUM

Date: April 23, 2018
To: Tod Larson, City Manager
From: Ida Noonkesser
Subject: Monthly Staff Report

During the month of February and March, the Senior Center served 822 congregate meals to 107 individuals, 781 home delivered meals to 64 individuals, gave 749 assisted rides to 51 individuals and 532 unassisted rides to 58 individuals.

We had five new renters in the months of February and March.

On February 14th Theresa Leitz' Kindergarten class came and sang songs, danced for the elders, and passed out Valentine cookies. The elders were happy to see the kids and enjoyed them singing and dancing for them. After they were done, the students all walked over to the assisted living home to see the residents there.

Our next Advisory Board meeting will be May 9th, 2018.

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2017-10(Sub-2)

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING DILLINGHAM MUNICIPAL CODE TITLE 4 – REVENUE AND FINANCE BY THE ADDITION OF A NEW CHAPTER 4.24 IMPOSING AN EXCISE TAX ON CIGARETTES AND TOBACCO PRODUCTS

WHEREAS, Alaska has some of the nation’s highest rates of smoking and tobacco use; and

WHEREAS, an excise tax on tobacco products benefits public health through decreased tobacco use; and

WHEREAS, an excise tax on tobacco products will generate additional revenues for the city;

NOW, THEREFORE, BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment to Title 4. That Dillingham Municipal Code Title 4 – Revenue and Finance is hereby amended by the addition of a new Chapter 4.24 – Excise Tax on Cigarettes and Tobacco Products to read as follows:

Chapter 4.24

EXCISE TAX ON CIGARETTES AND TOBACCO PRODUCTS

Sections:

- 4.24.010** Definitions.
- 4.24.020** Tax on cigarettes.
- 4.24.030** Tax on other tobacco products.
- 4.24.040** Intent and purpose of chapter and taxpayer.
- 4.24.050** Exemptions.
- 4.24.060** Registration required to acquire cigarettes and other tobacco products exempt of tax for resale outside the city; eligibility of applicant.
- 4.24.063** Expiration and renewal of registration.
- 4.24.065** Suspension or revocation of registration.
- 4.24.070** License required for dealers in cigarettes or other tobacco products; issuance.
- 4.24.080** License fee.
- 4.24.090** Expiration and renewal of licenses.
- 4.24.100** Transfer of license.
- 4.24.110** Refund of tax or license fee.

- 4.24.120** **Display of license; surrender of license; suspension or revocation of license.**
- 4.24.125** **Tax returns.**
- 4.24.130** **Involuntary returns.**
- 4.24.135** **Amended tax returns.**
- 4.24.140** **Application of payments.**
- 4.24.145** **Prohibited acts and penalties.**
- 4.24.150** **Civil fraud.**
- 4.24.155** **Tax lien.**
- 4.24.160** **Interest on unpaid tax.**
- 4.24.165** **Taxpayer, licensee, or other person remedies.**
- 4.24.170** **Inspection and maintenance of documents and records.**
- 4.24.175** **Administrative regulations.**
- 4.24.180** **Confidentiality of records.**

4.24.010 - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

“Brought into or acquired” includes all manners, ways, and modes of bringing into or obtaining cigarettes or other tobacco products in the city.

“Buyer” means a person who brings into or acquires in the city cigarettes or other tobacco products for his own consumption.

“Cigarette” means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco.

“Department” means the city finance department.

“Distributor” means a person who brings cigarettes or other tobacco products or causes them to be brought into the city, and who sells or distributes them to others for resale.

“Inventory count” means the effective date and details of a count by description, including the trade name and brand, purchase price and total quantity on-hand of all cigarettes and other tobacco products. Detail must be subtotaled and distinguished between cigarettes and other tobacco products which are taxable and cigarettes and other tobacco products which were acquired exempt of the city excise tax under this chapter.

“Other tobacco products” means:

- (1). A cigar;
- (2). A cheroot;

- (3). A stogie;
- (4). A perique;
- (5). Snuff and snuff flour;
- (6). Smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette;
- (7). Chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing;
- (8). An article or product made wholly or in part of tobacco or a tobacco substitute or otherwise containing nicotine that is expected or intended for human consumption, but not including a tobacco substitute prescribed by a licensed physician or a product that has been approved by the United States Food and Drug Administration for sale as a tobacco use cessation or harm reduction product or for other medical purposes and which is being marketed and sold solely for that approved purpose;
- (9). Any noncombustible device that provides a vapor of liquid nicotine to the user or relies on vaporization of any liquid or solid nicotine, including devices manufactured as e-cigarettes, e-cigars, e-pipes or under any other product name.

“Person” includes an individual, company, partnership, joint venture, joint agreement, association (mutual or otherwise), corporation, estate, trust, business trust, receiver or trustee, syndicate, or political subdivision of this state, or combination acting as a unit including individuals who are employees or officers of any of the such entities who are under a duty to perform an act concerning which a violation of this chapter could occur. It is the intent of this chapter that such persons be personally liable for unremitted taxes.

“Place of business” means a place where cigarettes or other tobacco products are sold, or where they are brought or kept for the purpose of sale or consumption, including a vessel, vehicle, airplane, or train.

“Purchase” means the acquisition of ownership or possession of cigarettes or other tobacco products from any source.

“Retail” means a sale to a consumer or to any person for any purpose other than for resale.

“Retailer” means a person who is engaged in the business of selling cigarettes or other tobacco products at retail to consumers.

“Sale” includes a sale, barter, exchange, and every other manner of transferring the ownership of personal property.

“Tax” means the cigarette and other tobacco products excise tax assessed pursuant to this chapter.

“Tax return” means the monthly report to be submitted to the department as required by this chapter.

“Vending machine operator” means a person who brings or causes cigarettes or other tobacco products to be brought into the city and who owns or operates a vending machine that dispenses cigarettes, whether the vending machine is installed on the person’s own premises or installed elsewhere.

“Wholesale price” means the price paid by a distributor or retailer for cigarettes or other tobacco products.

4.24.020 Tax on cigarettes.

A. The municipality hereby levies an excise tax of **100** mils on each cigarette brought into the city after **June 30, 2018**. Cigarettes upon which the tax is imposed are not again subject to the tax when acquired by another person.

4.24.030 Tax on other tobacco products.

A. An excise tax of **45** percent of the wholesale price is levied on tobacco products, other than cigarettes, brought into the city. The tax is levied effective **July 1, 2018**. Tobacco products upon which this tax is imposed are not again subject to this tax when acquired by another person.

4.24.040 Intent and purpose of chapter and taxpayer.

- A. It is the intent and purpose of this chapter to collect the tax from the person who:
1. brings or causes cigarettes or other tobacco products to be brought into the city;
 2. makes, manufactures, or fabricates cigarettes or other tobacco products in the city;
 3. ships or transports cigarettes or other tobacco products into the city; or
 4. commits, or is complicit in, an act of tax evasion resulting in the city being deprived of the tax due under this chapter.
- B. Notwithstanding anything to the contrary contained in this chapter, the taxpayer shall be those persons described in this section and no others.

4.24.050 Exemptions.

A. **Supremacy Clause**

The tax imposed under this chapter does not apply to cigarettes and other tobacco products if the United States Constitution or other federal laws prohibit the levying of this tax on such products by the city.

B. Resale Outside the City

Provided all persons otherwise subject to this chapter comply with its requirements, any distributor who brings cigarettes or other tobacco products into the City for resale outside of the City shall be allowed a per pack of cigarettes tax credit or a tax credit based on the wholesale price of the tobacco products.

4.24.060 Registration required to acquire cigarettes and other tobacco products exempt of tax for resale outside the city; eligibility of applicant.

- A. **Except as otherwise provided herein**, no person may acquire cigarettes or other tobacco products in the city exempt of the tax unless that person has registered with the department in accordance with this chapter. No licensee shall claim any deduction under this chapter unless cigarettes or other tobacco products for which any deduction is claimed have been sold or transferred to a person registered with the department in accordance with this chapter prior to such sale or transfer.
1. Any person whose principal place of business is located outside the City and who acquires cigarettes or other tobacco products in the City for resale outside the City at his or her principal place of business must apply for registration with the department to acquire cigarettes or other tobacco products in the City exempt of the tax provided such person has a valid State of Alaska business license with a tobacco endorsement and relevant line of business code or equivalent thereon.
 2. A business having more than one location outside the City shall apply with the department to register each separate location that will or does receive tax-exempt cigarettes and other tobacco products directly from a distributor in the City.
- B. Application for registration to acquire cigarettes or other tobacco products in the City exempt of the tax shall be on a form provided by the department, and shall include the following information and such other information as the department may require:
1. The applicant's name and mailing address;
 2. A copy of the applicant's current State of Alaska business license, including a tobacco endorsement and the line of business (LOB) code or equivalent;
 3. The business name and location(s) where cigarettes and other tobacco products will be sold;
 4. The applicant's signature, firmly binding the applicant, to an agreement that, in the event the department revokes the applicant's registration in accordance with Section 4.24.065, the applicant will become ineligible to register under this section for a period of two years, beginning with the date of revocation;
 5. The applicant's signature confirming that the applicant fully understands the relevant compliance requirements of this chapter;

6. Each signature shall be by a person or agent having such authority to sign and bind the applicant and shall be under penalty of prosecution for unsworn falsification.
- C. All persons registered under this section shall maintain compliance with all relevant State of Alaska laws and administrative requirements related to the registered business, including but not necessarily limited to: business license, tobacco endorsement, and any related required periodic reporting.
- D. All persons applying for registration under this section shall be current with all financial obligations due to the City.
- E. A registration under this section is valid from the date the department approves registration until December 31 that year.
- F. The department may refuse to register an applicant if there is reasonable cause to believe that
 1. The applicant has structured its business organization to avoid ineligible status;
 2. The applicant has structured its business to avoid payment of amounts due under this chapter; or
 3. The applicant is responsible for any act or omission by any person which withholds, misstates or provides false or misleading information required by the department.
- G. A person whose registration is revoked becomes ineligible to register under this section for a period of two years, beginning with the date of revocation.
- H. A natural person whose acts result in revocation of registration becomes ineligible to register under this section.
- I. The department shall maintain and publish a current listing of businesses registered under this section for use by a licensee to confirm if a merchant customer is eligible to purchase cigarettes and/or other tobacco products exempt of the tax imposed by this chapter.

4.24.063 - Expiration and renewal of registration.

- A. Registration under section 4.24.060 expires on December 31. A person, upon application to the department, may, on or before December 31, renew registration for one calendar year from the expiration date.
 1. If there is a change in ownership of the registered business, registration shall automatically expire.
 2. If the person who signed the application ceases to have the authority to bind the registered business, then registration shall automatically expire.
 3. If the name of the registered business is changed or the registered business is moved to another location, the registration shall automatically expire. Upon application to the department, registration may be renewed without fee for the new name and/or new location of the business for the balance of the 12-month term of registration.
 4. If a person who is ineligible to register under section 4.25.060 becomes an owner, partner, member, officer, director, or manager of a registered business, registration of that business shall automatically expire.

4.24.065 - Suspension or revocation of registration.

- A. The department may suspend or revoke a person's registration under section 4.24.060 for any violation of this chapter by the officers, directors, owners, members, or employees of the applicant business.

4.24.070 License required for dealers in cigarettes or tobacco products; issuance.

A. No person may sell, purchase, possess, or acquire cigarettes or other tobacco products in the city as a manufacturer, distributor, retailer, or vending machine operator, without a license issued under this chapter.

B. The department, upon application and payment of the fee, shall issue a license to the applicant. A copy of the applicant's active State of Alaska business license with a tobacco endorsement is required and must accompany the application. The application must include the following information:

1. the applicant's name and address;
2. the name under which the cigarette or other tobacco products business will be conducted;
3. the applicant's cigarette or other tobacco products business categories as a manufacturer, distributor, retailer or vending machine operator;
4. in the case of vending machine operator, the number of vending machines which will be operated; and
5. other information required on the department's application form.

C. The department may refuse to issue a license if there is reasonable cause to believe that the applicant has willfully withheld information requested to determine the applicant's eligibility to receive a license, or if there is reasonable cause to believe that information submitted in the application is false or misleading and is not made in good faith.

D. A license required by this chapter is in addition to any other license required by law.

E. A license issued under this chapter shall include:

1. the name and address of the licensee and name of licensed business;
2. the type of business to be conducted;
3. the address at which the business is conducted; and
4. the year for which the license is issued.

4.24.080 License fee.

A. For each license issued under this chapter, and for each renewal, the fee is \$50 per calendar year. This license shall be in addition to the regular business license required under Dillingham Municipal Code (DMC).

4.24.090 Expiration and renewal of licenses.

A. A license issued under this chapter expires on December 31 of each respective year. A licensee, on application to the department accompanied by the renewal fee, may, before the expiration of the license, renew the license for one year from the expiration date of the license. If the licensee moves the business to another location within the city, the licensee shall, upon application to the department, be reissued a license for the new location for the balance of the unexpired term. A person whose license is lost, stolen, or defaced shall immediately file an application with the department for reissuance of the license for the balance of the unexpired term.

4.24.100 Transfer of license.

A. A license issued under this chapter is not assignable or transferable. However, in the case of death, bankruptcy, receivership or incompetency of the licensee, or if the business of the licensee is transferred to another person by operation of law, the department may in its discretion extend the license for a limited time to the executor, administrator, trustee, or receiver, or the transferee of the licensee.

4.24.110 Refund of tax or license fee.

A. The department shall not refund the license fee paid pursuant to this chapter upon the surrender or revocation of a license after the beginning of the license year. Upon application, the department may refund a license fee that is paid or collected in error.

B. If a remittance by a licensee exceeds the amount due, and the department, on audit of the account in question, is satisfied that this is the case, the department shall, upon written request of the licensee, refund the excess to the licensee without interest.

C. Any claim for refund filed more than one year after the due date of the tax is forever barred.

4.24.120 Display of license; surrender of license; suspension or revocation of license.

A. A license issued under this chapter must be prominently displayed at the licensee's place of business.

B. A licensee shall surrender a license within ten days after:

1. a revocation of a license;
2. a cessation of business;
3. change of ownership of; or

4. a change of a place of business.

C. The department may suspend or revoke a license issued under this chapter:

1. for violation of this chapter or a regulation of the city adopted pursuant to this chapter; or
2. if a licensee ceases to act in the capacity for which the license was issued.
3. If the licensee fails to submit their taxes due in a timely manner as required by Code.

D. No person whose license is suspended or revoked shall sell cigarettes or other tobacco products or permit cigarettes or other tobacco products to be sold during the period of the suspension or revocation on the premises occupied or controlled by that person. No disciplinary proceeding or action is barred or abated by the expiration, transfer, surrender, renewal, or extension of a license issued under this chapter.

4.24.125 Tax returns.

A. On or before the last day of each calendar month a licensee shall submit to the department a tax return, upon forms provided by the department, for each license, and submit payment for the taxes due.

1. The return shall be signed under penalty of perjury by the licensee or his agent and must include:
 - (a) the name and address of the licensee;
 - (b) the name and address of the person filing the return, if different from the licensee;
 - (c) the number of the license issued under this chapter;
 - (d) the name under which the cigarette or tobacco business is being conducted;
 - (e) the number of cigarettes manufactured, brought into or acquired in the city during the preceding month from any source whatsoever;
 - (f) the wholesale price of all other tobacco products brought into or acquired in the city during the preceding month from any source whatsoever;
 - (g) the names of persons from whom cigarettes and other tobacco products were brought into or acquired in the city during the preceding month from any source whatsoever;
 - (h) the number of cigarettes brought into or acquired in the city from each person named in subparagraph g of this section;
 - (i) deductions claimed for the number of cigarettes and the wholesale price of other tobacco products for which exemptions are claimed under this chapter;
 - (j) deductions claimed for the number of cigarettes and the wholesale price of other tobacco products, specified in the return in response to subparagraphs e and f of this section, for which the tax has been paid previously by another person;

- (k) the amount of tax due on the nonexempt cigarettes manufactured, brought into or acquired in the city during the preceding month; and the amount of tax due based on the wholesale price of nonexempt other tobacco products manufactured, brought into or acquired in the city during the preceding month; and
- (l) other information and supporting documentation which may be required by the department with the return.

B. Each licensee shall report the cigarette and other tobacco product sales for which an exemption is claimed as a deduction on its monthly tax return to the department and shall provide a copy of an invoice or other document satisfactory to the department supporting each sale of exempt product.

C. A tax return must be filed even if there were no cigarettes or other tobacco products manufactured, brought into or acquired in the city during the preceding month.

D. The taxes imposed under this chapter and the return required by this section must be received by the department or postmarked on or before the last day of each calendar month following the month covered by the return.

4.24.130 Involuntary returns.

A. If a licensee fails to file a return as required by this chapter, or when the department finds that a return is not supported by the records to be maintained pursuant to this chapter, the department may prepare and file a return on behalf of the licensee. Involuntary returns filed under this section may be premised upon any information that is available to the department, including, among other things, comparative data for similar businesses. A licensee for whom an involuntary return is filed under this section shall be subject to liability for the tax stated in the return, as well as subject to the penalties and interest provided for in this chapter. A return prepared by the department is, prima facie, good and sufficient for all legal purposes. However, nothing prevents the licensee from presenting evidence on an appeal to rebut the presumed sufficiency of a return prepared by the department, nor does the presumption of sufficiency alter the parties' respective burdens of proof once the licensee has presented evidence to rebut that presumption.

4.24.135 Amended tax returns.

A. Any tax return filed hereunder may be amended by the licensee within one year after the due date of the tax return being amended. No amendment by the licensee shall be allowed after this one-year period.

B. Any tax return prepared and filed by the department on behalf of the licensee may be amended by the licensee within one year of the date filed by the department. No amendment by the licensee shall be allowed after this one-year period.

4.24.140 Application of payments.

A. Any payment submitted to the department for any taxes, penalties, interest, or cost due under any provision of this chapter or any return or any finding or determination by the

department under this chapter shall be credited to the monthly tax period for which remitted, first to the payment of costs and then to penalties, interest, and taxes in that order.

4.24.145 Prohibited acts and penalties.

No person may, in violation of or without complying with the provisions of this chapter,:

1. import cigarettes or other tobacco products into the city;
2. sell, transfer or acquire cigarettes or other tobacco products in the city; or
3. participate in the importation into the city or in the sale, transfer, or acquisition within the city of cigarettes or other tobacco products.

B. If a person fails to pay the full amount of the tax due and/or file a tax return or report required under this chapter by the due date, a penalty of 10% of the taxes due shall be assessed.

1. The penalty shall be computed on the unpaid balance of the tax liability as determined by the department.
2. The penalties provided for in this section shall be in addition to all other penalties and interest provided for under this chapter.

C. If a properly filed amended return reduces the total tax liability or the tax required to be paid, or the department reduces the tax liability, the related penalty will be reduced accordingly.

D. All penalties and remedies enumerated in this chapter are cumulative.

4.24.155 Tax lien.

A. If any person who is liable to pay a tax or license fee under this chapter neglects or refuses to pay the tax or licensee fee after demand, the amount, including interest, additional amounts, or assessable penalty together with costs, is a lien in favor of the city upon all property and rights to property, real or personal, belonging to that person.

B. A notice of lien for amounts described in this section may be recorded in the office of the district recorder, Bristol Bay Recording District, Third Judicial District and in the State Recorder's Office UCC Central File System; however failure to so record said interests shall not be construed as a waiver or abrogation of any and all priorities, rights and interests of the city at law and in equity. Upon full satisfaction of payment of all charges, interest, penalties and costs due and owing to the city, the city shall file a certificate discharging the lien.

C. In an action to enforce a lien, the court shall allow as part of the costs all money paid for drawing the lien and for filing and recording the lien claim, and a reasonable attorney fee for the foreclosure of the lien.

4.24.160 Interest on unpaid tax.

A. In addition to any penalties imposed by this chapter, interest at the rate of 6 percent per annum shall be charged on the unpaid balance of delinquent taxes.

4.24.165 Taxpayer, licensee, or other person remedies.

A. Any person aggrieved by any action of the department in issuing, suspending, revoking, or refusing to issue any license or registration for exemption under this chapter or in fixing the amount of taxes, penalties, interest, or costs under this chapter should provide written protest notice to the department. The city will rule on each protest within 30 days of receipt of the notice by the city.

4.24.170 Inspection and maintenance of documents and records.

A. Every person subject to this chapter shall keep a complete and accurate record of all cigarettes and other tobacco products manufactured, purchased, sold, brought into, transported outside of for the purpose of sale, or acquired in the city by such person.

1. Except in the case of a manufacturer, the records shall include a statement containing the name and address of the person from whom cigarettes or other tobacco products were purchased or acquired, the date of delivery, the quantity of cigarettes and other tobacco products, the trade name and brand, and the price paid for other tobacco products purchased.

2. Each invoice or other documentation of the sale of cigarettes or other tobacco products within the city shall state whether the tax imposed under this chapter has been paid.

3. Persons subject to this chapter shall keep such other documents and records as the department prescribes.

4. All documents and records required by this section shall be preserved by persons subject to this chapter for three years. All records and documents required by this chapter to be kept or retained are subject to inspection within the city upon demand by the department.

B. A licensee transferring or selling cigarettes or other tobacco products to a Section 4.24.060 registrant must keep a record of cigarettes and other tobacco products transferred or sold to such person.

C. The finance director may, during business hours, enter the business premises of a licensee where cigarettes or other tobacco products are kept or stored, so far as it may be necessary for the purpose of examining such products and the related business records.

4.24.175 Administrative regulations.

A. The finance director, or designee, may adopt regulations providing for the application and interpretation of this chapter and providing methods and forms for reporting and collecting the tax imposed by this chapter.

4.24.180 Confidentiality of records.

A. All tax returns, documents, records, and/or reports filed with the department pursuant to the provisions of this chapter and all data obtained from such tax returns, documents, records, and/or reports are confidential and may not be released for inspection by any person except the finance department; provided, however, that such data may be released upon court order.

B. It is the duty of the finance director to safely keep tax returns, documents, records, and/or reports and all data taken thereof secure from public and private inspection except as provided by this chapter.

C. This section does not prohibit the department from compiling and publishing statistical evidence concerning the data submitted; provided, that no identification of particular tax returns, documents, records, and/or reports is made. Nothing in this section shall be deemed to prohibit the finance director from examining the tax returns, documents, records, and/or reports; provided, that no information obtained from specific or identifiable tax returns shall be made available to persons other than those authorized to review them under subsection A of this section.

Section 3. Amendment to Section 1.20.040. That Dillingham Municipal Code Section 1.20.040 - Minor offense fine schedule is amended to by the addition of new language to read as follows:

Code Section	Offense	Penalty/Fine
4.24.	Failure to register as a dealer in tobacco products.	\$500
4.24.	Failure to file tobacco excise tax return.	\$500
4.24.	Falsifying tobacco excise tax records.	\$500
4.24.	Failure to allow inspection of records.	\$500

Section 4. Effective Date. This ordinance is effective July 1, 2018.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on May 10, 2018.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Lori Goodell, City Clerk

City of Dillingham Information Memorandum

Agenda of: April 5, 2018

Attachment to: 2017-10
Ordinance No. _____ / Resolution No. _____

Subject:

An Ordinance amending Dillingham Municipal Code Title 4 - Revenue and Finance by the addition of a new chapter imposing a tobacco excise tax in the City of Dillingham, Alaska

City Manager: Recommend Approval

Signature:  4/2/18

Route to	Department Head	Signature	Date
	Finance Director		
X	City Clerk		

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- An advertisement for a Public Hearing on Ordinance No. 2017-10 was placed in the March 1st edition of the Bristol Bay Times as required to be advertised in a local newspaper five days in advance of the public hearing. It was readvertised in the March 29th edition due to the March Council meeting being cancelled.

Summary Statement:

This Ordinance serves two purposes;

First this additional excise tax will reduce tobacco use; especially among the youth.

Second as a new revenue stream. This is important as the City has experienced declining revenue over the past few years. Sales tax revenue is down, as well as State funded programs.

This ordinance was vetted through the Finance and Budget Committee and has been reviewed by the City Attorney; this revised version is now recommended to the Council.



Ordinance No. 2017-10 / Resolution No. _____

Summary Statement continued:

The local vendors that will be effected by this new tax were invited to meet with the Finance and Budget Committee. The meeting was scheduled December 1, 2017; one vendor showed to the meeting.

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2018-02

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING THE BUDGET BY ADOPTING BUDGET AMENDMENT NO. 1 AND APPROPRIATING FUNDS FOR THE FY 2018 CITY OF DILLINGHAM BUDGET

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY18 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 2018 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 2018 funds are available for appropriation by ordinance;

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

1. The FY 2018 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, 2018.
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 \$12,482,289 and the amended appropriation is \$12,368,503.

Section 4. Appropriations.

A. General Fund Government Operations

City Council	\$ 52,500
City Clerk	121,318
Administration	282,883
Finance	592,038
Legal	90,000
Insurance	165,000
Non-Departmental	168,971
Planning	116,155
PS Administration	149,990
PS Dispatch	507,020
PS Patrol	728,240
PS Corrections	644,495
PS DMV	42,614
PS Animal Control Officer	99,550
PS Fire Department	242,523
PS IT Support	0
PW Administration	182,865
PW Buildings & Grounds	294,926
PW Shop	297,502
PW Streets	455,054
Library	104,538
Meeting Hall	3,100
Foreclosures	4,000
City School District	1,300,000
Transfer Subsidy for Operations	1,479,881
Transfer to Equipment/Capital	
Reserves Fund	0
Total General Fund Appropriations:	\$ 8,125,163
Special Revenue & Other Funds Appropriations	
Nushagak Fish Tax	\$ -0-
Water	425,210
Waste Water	385,097
Landfill	943,357

Port-Dock	658,154
Port-Harbor	247,212
E-911	47,307
Senior Center	259,607
Debt Service	1,146,150
Library Grants	92,432
Equipment Replacement/Reserve	135,000
Ambulance Replacement Fund	11,800
Mary Carlson Estate	5,800
Capital Project (Planning) Fund	-0-
Total Special Revenue & Other Funds Appropriations	<u>\$ 4,357,126</u>

Total Appropriations **\$ 12,482,289**

Section 5. Revenues

General Fund

Taxes

Sales Taxes	\$ 2,550,000
Alcohol Sales Taxes	300,000
Transient Lodging Sales Taxes	85,000
Real Property Taxes	1,900,000
Personal Property Taxes	620,000
Penalty and Interest on Property Taxes	50,000
Penalty and Interest on Sales Taxes	20,000
Gaming Sales Tax	70,000
Payment in Lieu Taxes (PILT)	450,800

Other Revenues

Jail Contract Revenue	549,000
Revenue Sharing	132,692
Shared Fisheries	18,650
Raw Fish Tax	398,350
Revenues from State of Alaska	247,226
Administrative Overhead	260,287
Charges for Current Services	57,500
Lease and Rental Income	44,800

Investment Income	30,000
Other Revenues	92,500
Transfer from E-911	47,307
Transfer from Carlson Estate	4,000

Total General Fund Revenues **\$ 7,928,112**

Special Revenue & Other Funds Revenues

Nushagak Fish Tax	\$ -0-
-------------------	--------

Water	195,694
Waste Water	357,000
Landfill	207,966
Port – Dock	767,426
Port – Harbor	172,265
E-911	87,000
Senior Center	177,075
Library Grants	92,432
Debt Service	802,305
Asset Forfeiture	18,900
Mary Carlson Estate Permanent Fund	<u>3,500</u>
Total Special Revenue Funds & Other Funds Revenues	<u>\$ 2,881,563</u>

TOTAL REVENUES \$ 10,809,675

Section 6. Transfers

Transfers from General Fund to Other Funds

Water	\$ 229,516
Waste Water	28,097
Landfill	735,391
Senior Center	82,532
Ambulance Reserve	60,500
Equipment Replacement	0
Capital Project (Planning)	0
Debt Service	<u>343,845</u>
Total General Fund Transfers	\$ 1,479,881

Transfer from Dock Fund to Harbor Fund	78,947
Transfer from Dock Fund to Equipment Replacement	-0-

Total Revenues & Fund Transfers	\$ 12,368,503
Total Appropriations	\$ 12,482,289
Net Increase (Decrease) to Fund Balances	<u>\$ (113,786)</u>

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

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on _____.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Lori Goodell, City Clerk

City of Dillingham Information Memorandum

Agenda of: April 5, 2018

Attachment to:

Ordinance No. 2018-02 / Resolution No. _____

Subject:

An ordinance of the Dillingham City Council amending the budget by adopting budget amendment No. 1 and appropriating funds for the FY2018 City of Dillingham budget

City Manager: Recommend Approval

Signature:  4/2/18

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- Budget summaries

Summary Statement:

This ordinance was introduced at the April 5, 2017, Regular Council meeting.

An advertisement for a Public Hearing on Ordinance No. 2018-02 will be scheduled to be placed in the April 26, 2018, edition of the Bristol Bay Times as required to be advertised in a local newspaper five days in advance of the public hearing, which will be May 3, 2018 if Council feels this ordinance needs no amendments.

This non-code ordinance has been vetted through the Finance and Budget Committee and is being recommended for adoption by the Council.

Attachment to: 2018-02 / Resolution No. _____
Ordinance No. _____

Summary Statement continued:

Route to	Department Head	Date
X	Finance Director	
X	City Clerk	

**City of Dillingham
FY18 Mid-Year Budget Review Summary**

A	B	C	D	Difference
	Final	Original	Amended	E
	FY17 Budget	FY18 Budget	FY18 Budget	D-C
<u>General Fund Appropriations</u>				Change
Department				
City Council	\$ 65,050	\$ 43,000	\$ 52,500	\$ 9,500
City Clerk	129,571	132,268	121,318	(10,950)
Administration	342,893	272,383	282,883	10,500
Finance	590,640	602,838	592,038	(10,800)
Legal	82,000	90,000	90,000	-
Insurance	166,000	125,000	165,000	40,000
Non-Departmental	226,744	167,971	168,971	1,000
Planning	131,170	145,555	116,155	(29,400)
PS Administration	163,637	153,690	149,990	(3,700)
PS Dispatch	467,966	473,070	507,020	33,950
PS Patrol	811,416	794,440	728,240	(66,200)
PS Corrections	608,847	628,995	644,495	15,500
PS DMV	42,025	42,614	42,614	-
PS Animal Control Officer	91,292	93,650	99,550	5,900
PS Fire Department	226,318	240,223	242,523	2,300
PW Administration	160,823	168,665	182,865	14,200
PW Buildings & Grounds	311,950	313,926	294,926	(19,000)
PW Shop	307,932	316,902	297,502	(19,400)
PW Streets	456,743	372,754	455,054	82,300
Library	108,194	104,700	104,538	(162)
Meeting Hall	3,000	3,100	3,100	-
Foreclosures	5,000	4,000	4,000	-
City School District	1,300,000	1,300,000	1,300,000	-
Transfer Subsidy for Operations	1,320,459	1,547,510	1,479,881	(67,629)
Transfer to Equipment/Capital Reserves	0	0	0	-
Total General Fund Appropriations:	\$ 8,119,670	\$ 8,137,254	\$ 8,125,163	\$ (12,091)
Total General Fund Revenue:	\$ 7,593,690	\$ 8,098,757	\$ 7,928,112	\$ (170,645)
Net General Fund:	\$ (525,980)	\$ (38,497)	\$ (197,051)	\$ (158,554)

**City of Dillingham
FY18 Mid-Year Budget Review Summary**

A		B	C	D	Difference
		Final FY17 Budget	Original FY18 Budget	Amended FY18 Budget	E D-C Change
<u>Nushagak Fish Tax Funds</u>					
	Nushagak Fish Tax Refunds Expense	-	-	-	-
	Borough Study	-	-	-	-
	Fisheries Fund	-	-	-	-
	Transfer to Equipment Replacement Fund	-	-	-	-
	Transfer to General Fund	-	-	-	-
	Total Fish Tax Expenses	-	-	-	-
	Nushagak Fish Tax Revenues	-	-	-	-
	Net Increase/Decrease to Fund Balance	-	-	-	-
<u>Special Revenue Funds dependent on General Fund</u>					
2100	Water Expenses	212,851	224,775	425,210	200,435
	Water Revenue	182,951	192,694	195,694	3,000
	Due to/(from) General Fund	-	-	(229,516)	(229,516)
2100	Waste Water Expenses	310,790	295,731	385,097	89,366
	Waste Water Revenues	329,146	347,000	357,000	10,000
	Due to/(from) General Fund	-	-	(28,097)	(28,097)
2200	Landfill Expenses	737,529	1,047,233	943,357	(103,876)
	Landfill Revenues	148,707	207,966	207,966	-
	Due to/(from) General Fund	(588,822)	(839,267)	(735,391)	103,876
2600	Senior Center Expenses	289,681	280,397	259,607	(20,790)
	Senior Center Revenues	184,100	177,075	177,075	-
	Due to/(from) General Fund	(105,581)	(103,322)	(82,532)	20,790
	Debt Service Expenses	1,190,646	1,146,150	1,146,150	-
	Debt Service Revenues	610,784	601,729	802,305	200,576
	Due to/(from) General Fund	(579,862)	(544,421)	(343,845)	200,576
	Equipment Replacement Fund Expenses	70,100	135,000	135,000	-
	Equipment Replacement Fund Revenues	-	-	-	-
	Due to/(from) General Fund	-	-	-	-
	Due to/(from) Dock Fund	-	-	-	-
	Due to/(from) Nushagak Fish Tax Fund	-	-	-	-

**City of Dillingham
FY18 Mid-Year Budget Review Summary**

A	B Final FY17 Budget	C Original FY18 Budget	D Amended FY18 Budget	Difference E D-C Change
Public Safety Building Planning Expenses	-	-	-	-
Public Safety Building Planning Revenues	-	-	-	-
Due to/(from) General Fund	-	-	-	-
Ambulance Reserve Fund Expenses	75,629	10,000	11,800	1,800
Ambulance Reserve Fund Revenues	-	-	-	-
Due to/(from) General Fund	(60,500)	(60,500)	(60,500)	-
<u>Total Transfers from General Fund</u>	<u>(1,334,765)</u>	<u>(1,547,510)</u>	<u>(1,479,881)</u>	<u>95,726</u>
<u>Special Revenue Funds not dependent on General Fund</u>				
2300 Dock Expenses	737,709	675,459	658,154	(17,305)
Dock Revenues	688,900	734,926	767,426	32,500
Net Increase/Decrease to Fund Balance	(48,809)	59,467	109,272	49,805
2400 Boat Harbor Expenses	193,467	232,252	247,212	14,960
Boat Harbor Revenues	138,336	172,265	172,265	-
Due to/(from) Dock Fund	(59,131)	(63,987)	(78,947)	(14,960)
2550 E-911 Expenses	49,026	47,307	47,307	-
E-911 Revenues	86,760	87,000	87,000	-
Net Increase/Decrease to Fund Balance	37,734	39,693	39,693	-
Asset Forfeitures Expenses	-	-	-	-
Asset Forfeitures Revenues	-	-	18,900	18,900
Net Increase/Decrease to Fund Balance	-	-	18,900	18,900
Overall Budget Surplus/(Deficit):	<u>(596,186)</u>	<u>(3,324)</u>	<u>(108,133)</u>	<u>(104,809)</u>
<u>Restricted & Capital Project Funds</u>				
Carlson House Expenses	21,000	5,800	5,800	-
Carlson House Revenues	3,000	3,500	3,500	-
Net Increase/Decrease to Fund Balance	(18,000)	(2,300)	(2,300)	-
Snag Point Sewer Relocation Expenses	-	-	-	-
Snag Point Sewer Relocation Revenues	-	-	-	-
Net Increase/Decrease to Fund Balance	-	-	-	-

**City of Dillingham
FY18 Mid-Year Budget Review Summary**

A	B Final FY17 Budget	C Original FY18 Budget	D Amended FY18 Budget	Difference E D-C Change
Waste Water Treatment Plant Expenses	-	-	-	-
Waste Water Treatment Plant Revenues	-	-	-	-
Net Increase/Decrease to Fund Balance	-	-	-	-
Library Grants (Books/Videos) Expense	102,543	57,636	92,432	34,796.00
Library Grants (Books/Videos) Revenues	102,543	57,636	92,432	34,796.00
Net Increase/Decrease to Fund Balance	-	-	-	-
School Bond Project Expenses	-	-	-	-
School Bond Project Revenues	-	-	-	-
Net Increase/Decrease to Fund Balance	-	-	-	-
<u>Appropriations by Category</u>				
General Fund Appropriations	\$ 8,119,670	\$ 8,137,254	\$ 8,125,163	\$ (12,091)
Special Revenue Fund Appropriations	3,990,971	4,157,740	4,357,126	199,386
Nushagak Fish Tax Appropriations	-	-	-	-
Total Special Rev & NFT Appropriations	3,990,971	4,157,740	4,357,126	187,295
Restricted & Capital Project Funds	-	-	-	-
Total All Appropriations	\$ 12,110,641	\$ 12,294,994	\$ 12,482,289	\$ 187,295
<u>Revenues by Category</u>				
General Fund Revenues	\$ 7,593,690	\$ 8,098,757	\$ 7,928,112	\$ (170,645)
Special Revenue Fund Revenues	2,475,227	2,581,791	2,881,563	299,772
Nushagak Fish Tax	-	-	-	-
Total Special Rev & NFT Revenues	2,475,227	2,581,791	2,881,563	299,772
Restricted & Capital Project Funds	-	-	-	-
Total All Revenues	\$ 10,068,917	\$ 10,680,548	\$ 10,809,675	\$ 129,127
Total General Fund Transfers	\$ 1,334,765	\$ 1,547,510	\$ 1,479,881	\$ 67,629
Total NFT Transfer	-	-	-	-
Total Dock to Equipment Replacement Transfer	-	-	-	-
Total Dock to Harbor Transfer	59,131	63,987	78,947	(14,960)
Total Inter Fund Transfers	\$ 1,393,896	\$ 1,611,497	\$ 1,558,828	\$ 52,669
Total Revenues & Fund Transfers	\$ 11,462,813	\$ 12,292,045	\$ 12,368,503	\$ 76,458
Net Increase(Decrease) to Fund Balances	\$ (647,828)	\$ (2,949)	\$ (113,786)	\$ (110,837)

**CITY OF DILLINGHAM
FY18 BUDGET AMENDMENT**

GENERAL FUND REVENUE/APPROPRIATION CHANGES

REVENUES

Sales Tax

<i>Original Budget</i>	2,700,000	<i>Revised Budget</i>	2,550,000	<i>Change</i>	(150,000)
	Sales Tax	(150,000)	Updated revenue estimate through FYE (based upon actual receipts thus far).		
		(150,000)			

Raw Fish Tax (State)

<i>Original Budget</i>	300,000	<i>Revised Budget</i>	398,350	<i>Change</i>	98,350
	Raw Fish Tax	98,350	Updated to reflect actual amount received from SOA.		
		98,350			

PILT

<i>Original Budget</i>	445,000	<i>Revised Budget</i>	450,800	<i>Change</i>	5,800
	PILT	5,800	Updated to reflect actual amount received from U.S. Dept of Interior.		
		5,800			

Revenue Sharing

<i>Original Budget</i>	106,192	<i>Revised Budget</i>	132,692	<i>Change</i>	26,500
	Revenue Sharing	26,500	Updated to reflect actual amount received from SOA.		
		26,500			

Shared Fish Business Tax

<i>Original Budget</i>	32,325	<i>Revised Budget</i>	18,650	<i>Change</i>	(13,675)
	Shared Fish Business Tax	(13,675)	Updated to reflect actual amount received from SOA.		
		(13,675)			

PS - Administration

<i>Original Budget</i>	7,500	<i>Revised Budget</i>	21,500	<i>Change</i>	14,000
	Court Deposits	14,000	Updated revenue estimate through FYE (based upon actual receipts thus far).		
		14,000			

PS - Animal Control

<i>Original Budget</i>	900	<i>Revised Budget</i>	1,300	<i>Change</i>	400
	Animal Licenses	400	Updated revenue estimate through FYE (based upon actual receipts thus far).		
		400			

PS - Corrections

<i>Original Budget</i>	546,000	<i>Revised Budget</i>	570,500	<i>Change</i>	24,500
	Contract Revenue	22,000	Additional money from DOC for accepting State's pre-trial responsibilities.		
	Title 47 User Fees	2,500	Updated revenue estimate through FYE (based upon actual receipts thus far).		
		24,500			

Fire

<i>Original Budget</i>	50,000	<i>Revised Budget</i>	57,500	<i>Change</i>	7,500
	Ambulance fees	7,500	Updated revenue estimate through FYE (based upon actual receipts thus far).		

**CITY OF DILLINGHAM
FY18 BUDGET AMENDMENT**

7,500

Administrative Overhead

<i>Original Budget</i>	444,307	<i>Revised Budget</i>	260,287	<i>Change</i>	(184,020)
Administrative Overhead	(184,020)	Change in Special Revenue Fund appropriations and overhead rate reduced from 20% to 10%.			
	<u>(184,020)</u>				

APPROPRIATIONS

Council

<i>Original Budget</i>	43,000	<i>Revised Budget</i>	52,500	<i>Change</i>	9,500
Lobbying	(1,000)	Adjust to actual contract amount.			
Annexation Project	500	Updated cost estimate through FYE.			
Contributions	10,000	BBNA Borough Feasibility Study			
Food items	300	Updated cost estimate through FYE.			
Minor Tools & Equipment	(300)	Updated cost estimate through FYE.			
	<u>9,500</u>				

Clerk

<i>Original Budget</i>	132,268	<i>Revised Budget</i>	121,318	<i>Change</i>	(10,950)
Salaries/Wages	(3,000)	New clerk hired at lower Step than prior clerk.			
Payroll Taxes	(200)	New clerk hired at lower Step than prior clerk.			
Health Insurance	(6,000)	No dependents for new City Clerk.			
Dental Insurance	(400)	Updated cost estimate through FYE.			
PERS Employer	(2,000)	New clerk hired at lower Step than prior clerk.			
Workers' Comp.	(250)	Lower W/C rates due to change in insurance provider.			
Memberships	250	Notary paperwork.			
Office Supplies	650	Office fixtures.			
	<u>(10,950)</u>				

Administration

<i>Original Budget</i>	272,383	<i>Revised Budget</i>	282,883	<i>Change</i>	10,500
Salaries/Wages	18,000	Higher hourly rate paid to Interim City Managers.			
Overtime	3,500	Executive Assistant work on special projects.			
Payroll Taxes	1,700	Interim City Managers (higher rate) + Executive Assistant Overtime.			
Health Insurance	(25,000)	No benefits paid by City for Interim City Managers.			
Dental Insurance	(1,500)	No benefits paid by City for Interim City Managers.			
PERS Employer	(9,000)	No benefits paid by City for Interim City Managers.			
Workers' Comp.	(300)	Lower W/C rates due to change in insurance provider.			
Recruiting - Travel	7,900	City Manager Finalists interview expense.			
Recruiting - Moving	3,000	Exec Assistant (Lori) relocation fee.			
Project Manager	(5,000)	No Project Manager expenditures expected.			
Contractual/Professional	15,700	Consultant for City Manager Search.			
Office Supplies	1,500	computer screen adjuster, ergonomic keyboards/mouse			
	<u>10,500</u>				

Finance

<i>Original Budget</i>	602,838	<i>Revised Budget</i>	592,038	<i>Change</i>	(10,800)
Salaries/Wages	(13,000)	Turnover within dept.			
Payroll Taxes	(1,000)	Turnover within dept.			
HRA	1,000	Updated cost estimate through FYE (reimbursements expected).			
Dental Insurance	500	Updated cost estimate through FYE.			
Life Insurance	500	Updated cost estimate through FYE.			

**CITY OF DILLINGHAM
FY18 BUDGET AMENDMENT**

Workers' Comp.	(300)	Lower W/C rates due to change in insurance provider.
Minor Tools & Equipment	1,500	Finance Director computer and assembly.
	(10,800)	

Insurance

<i>Original Budget</i>	125,000	<i>Revised Budget</i>	165,000	<i>Change</i>	40,000
------------------------	---------	-----------------------	---------	---------------	--------

Workers' Comp.	50,000	Allocation performed across various departments.
General	(15,000)	Adjustment based upon APEI contract.
Property	(2,000)	Adjustment based upon APEI contract.
Automobile	7,000	Adjustment based upon APEI contract.
	40,000	

Non-Departmental

<i>Original Budget</i>	167,971	<i>Revised Budget</i>	168,971	<i>Change</i>	1,000
------------------------	---------	-----------------------	---------	---------------	-------

Credit Card Processing Fee	1,000	Remaining fees due from old Wells Fargo contract.
	1,000	

Planning

<i>Original Budget</i>	145,555	<i>Revised Budget</i>	116,155	<i>Change</i>	(29,400)
------------------------	---------	-----------------------	---------	---------------	----------

Salaries/Wages	(18,000)	Planning Director salary split w/ Public Works.
Payroll Taxes	(1,400)	Planning Director benefits split w/ Public Works.
Health Insurance	(6,500)	Planning Director benefits split w/ Public Works.
PERS Employer	(4,000)	Planning Director benefits split w/ Public Works.
Office Supplies	500	Updated cost estimate through FYE.
	(29,400)	

Library

<i>Original Budget</i>	104,700	<i>Revised Budget</i>	104,538	<i>Change</i>	(162)
------------------------	---------	-----------------------	---------	---------------	-------

Internet	(162)	Updated cost estimate through FYE.
	(162)	

PS - Administration

<i>Original Budget</i>	153,690	<i>Revised Budget</i>	149,990	<i>Change</i>	(3,700)
------------------------	---------	-----------------------	---------	---------------	---------

Workers' Comp.	(400)	Lower W/C rates due to change in insurance provider.
General Liability	(1,500)	Adjustment based upon APEI contract.
Memberships	200	Notary Fees
Telephone	(1,500)	Updated cost estimate through FYE.
Internet	(500)	Updated cost estimate through FYE.
	(3,700)	

PS - Animal Control

<i>Original Budget</i>	93,650	<i>Revised Budget</i>	99,550	<i>Change</i>	5,900
------------------------	--------	-----------------------	--------	---------------	-------

Salaries/Wages	1,500	Updated cost estimate through FYE.
Overtime	2,500	Lack of volunteers requires ACO to work weekends.
Payroll Taxes	300	Updated cost estimate through FYE.
PERS Employer	800	Updated cost estimate through FYE (salaries).
Memberships	(200)	Updated cost estimate through FYE.
Heating Fuel	1,000	Updated cost estimate through FYE.
	5,900	

**CITY OF DILLINGHAM
FY18 BUDGET AMENDMENT**

PS - Corrections

<i>Original Budget</i>	628,995	<i>Revised Budget</i>	644,495	<i>Change</i>	15,500
Salaries/Wages	5,000	Adjustment for shift differentials.			
Overtime	5,000	Adjustment for shift differentials.			
Payroll Taxes	800	Adjustment for shift differentials.			
PERS Employer	2,200	Adjustment for shift differentials.			
Workers' Comp.	(1,500)	Lower W/C rates due to change in insurance provider.			
General Liability	(1,500)	Adjustment based upon APEI contract.			
Supplies	3,000	Running low on inmate supplies bought in bulk.			
Minor Tools & Equipment	4,000	Inmate bedding, orange suits, etc.			
Telephone	(1,500)	Updated cost estimate through FYE.			
	<u>15,500</u>				

PS - Dispatch

<i>Original Budget</i>	473,070	<i>Revised Budget</i>	507,020	<i>Change</i>	33,950
Salaries/Wages	12,000	Adjustment for shift differentials.			
Overtime	12,000	Adjustment for shift differentials.			
Payroll Taxes	2,000	Adjustment for shift differentials.			
PERS Employer	5,200	Adjustment for shift differentials.			
Workers' Comp.	(500)	Lower W/C rates due to change in insurance provider.			
Uniforms	250	New Dispatcher Uniforms.			
Minor Tools & Equipment	3,000	Dispatch computer.			
	<u>33,950</u>				

PS - Patrol

<i>Original Budget</i>	794,440	<i>Revised Budget</i>	728,240	<i>Change</i>	(66,200)
Salaries	(55,000)	Updated cost estimate through FYE [Vacant officer positions (2)].			
Payroll Taxes	(4,200)	Updated cost estimate through FYE [Vacant officer positions (2)].			
Health Insurance	(2,500)	Updated cost estimate through FYE [Vacant officer positions (2)].			
PERS Employer	(12,000)	Updated cost estimate through FYE [Vacant officer positions (2)].			
Workers' Comp.	(3,500)	Lower W/C rates due to change in insurance provider.			
Recruiting/Moving	2,000	Officer airfare & moving for 2 positions.			
Uniforms	4,500	New officer uniforms and bullet proof vests.			
Minor Tools & Equipment	4,000	Taser replacements, patrol car computer mounts, firearms replacement supplies.			
Equipment Maintenance	500	Updated cost estimate through FYE.			
	<u>(66,200)</u>				

PW - Administration

<i>Original Budget</i>	168,665	<i>Revised Budget</i>	182,865	<i>Change</i>	14,200
Salaries/Wages	7,500	Port Director & Planning Director salary split w/ Public Works.			
Payroll Taxes	600	Port Director & Planning Director benefits split w/ Public Works.			
Health Insurance	2,500	Port Director & Planning Director benefits split w/ Public Works.			
Dental Insurance	100	Port Director & Planning Director benefits split w/ Public Works.			
PERS Employer	1,700	Port Director & Planning Director benefits split w/ Public Works.			
Workers' Comp.	900	Port Director & Planning Director benefits split w/ Public Works.			
Advertising	900	Vacant positions within dept.			
Telephone	(750)	Updated cost estimate through FYE.			
Internet	750	Updated cost estimate through FYE.			

**CITY OF DILLINGHAM
FY18 BUDGET AMENDMENT**

14,200

PW - Building & Ground Maintenance

<i>Original Budget</i>	313,926	<i>Revised Budget</i>	294,926	<i>Change</i>	(19,000)
Salaries/Wages		(7,500)	Turnover within dept.		
Overtime		(1,500)	Turnover within dept.		
Health Insurance		(700)	Turnover within dept.		
Dental Insurance		(300)	Turnover within dept.		
PERS Employer		(3,000)	Turnover within dept.		
Workers' Comp.		(3,000)	Lower W/C rates due to change in insurance provider.		
Heating Fuel		(3,000)	Updated cost estimate through FYE.		
		<u>(19,000)</u>			

PW - Shop

<i>Original Budget</i>	316,902	<i>Revised Budget</i>	297,502	<i>Change</i>	(19,400)
Salaries/Wages		(5,000)	Turnover within dept.		
Overtime		2,000	Updated cost estimate through FYE (understaffed).		
Payroll Taxes		(250)	Turnover within dept.		
Health Insurance		(10,000)	Turnover within dept.		
Dental Insurance		(500)	Turnover within dept.		
PERS Employer		(650)	Turnover within dept.		
Heating Fuel		(5,000)	Updated cost estimate through FYE.		
		<u>(19,400)</u>			

PW - Streets

<i>Original Budget</i>	372,754	<i>Revised Budget</i>	455,054	<i>Change</i>	82,300
Salaries/Wages		45,000	Additional Heavy Equipment Operator used during first 6 mths of FY.		
Overtime		20,000	Additional Heavy Equipment Operator used during first 6 mths of FY.		
Payroll Taxes		5,000	Additional Heavy Equipment Operator used during first 6 mths of FY.		
Health Insurance		15,000	PW Foreman considerably more hours worked within Streets.		
Dental Insurance		1,000	Additional Heavy Equipment Operator used during first 6 mths of FY.		
PERS Employer		14,300	Additional Heavy Equipment Operator used during first 6 mths of FY.		
General Liability		(2,000)	Adjustment based upon APEI contract.		
Contractual/Professional		(25,000)	Reduced rip rap expenditures for erosion at snag point.		
Leased Equipment		9,000	2013 Ford F350 Final Lease Payment.		
		<u>82,300</u>			

Fire

<i>Original Budget</i>	240,223	<i>Revised Budget</i>	242,523	<i>Change</i>	2,300
Salaries/Wages		(5,000)	Turnover within dept.		
Payroll Taxes		(400)	Turnover within dept.		
PERS Employer		(1,100)	Turnover within dept.		
Workers Comp.		(500)	Lower W/C rates due to change in insurance provider.		
Ambulance billing		1,000	Updated cost estimate through FYE.		
Training		5,000	EMT II Initial Class		
Major Equipment		6,800	Portable Pump Testing System.		
Telephone		(1,500)	Updated cost estimate through FYE.		

**CITY OF DILLINGHAM
FY18 BUDGET AMENDMENT**

Heating Fuel	(4,000)	Updated cost estimate through FYE.
Water/Sewer	2,000	Updated cost estimate through FYE.
	2,300	

Transfer Subsidy for Operations

<i>Original Budget</i>	1,547,510	<i>Revised Budget</i>	1,479,881	<i>Change</i>	(67,629)
------------------------	-----------	-----------------------	-----------	---------------	----------

Transfer to Water	229,516	To cover deficit within fund.
Transfer to Waste Water	28,097	To cover deficit within fund.
Transfer to Landfill	(103,876)	Adjustment to transfer to cover deficit within fund.
Transfer to Senior Center	(20,790)	Adjustment to transfer to cover deficit within fund.
Transfer to Bond Debt Service	(200,576)	Reduced transfer due to increase in state reimbursement from 52.5% to 70%.
	(67,629)	

SPECIAL REVENUE & OTHER FUND REVENUE/APPROPRIATION CHANGES

REVENUES

Water

<i>Original Budget</i>	192,694	<i>Revised Budget</i>	195,694	<i>Change</i>	3,000
------------------------	---------	-----------------------	---------	---------------	-------

P&I	3,000	Updated revenue estimate through FYE (based upon actual receipts thus far).
	3,000	

Sewer

<i>Original Budget</i>	347,000	<i>Revised Budget</i>	357,000	<i>Change</i>	10,000
------------------------	---------	-----------------------	---------	---------------	--------

Wastewater Dumping	5,000	Updated revenue estimate through FYE (based upon actual receipts thus far).
P&I	5,000	Updated revenue estimate through FYE (based upon actual receipts thus far).
	10,000	

Dock

<i>Original Budget</i>	734,926	<i>Revised Budget</i>	767,426	<i>Change</i>	32,500
------------------------	---------	-----------------------	---------	---------------	--------

Wharfage & Handling	10,000	Updated revenue estimate through FYE (based upon actual receipts thus far).
Labor Income	5,000	Updated revenue estimate through FYE (based upon actual receipts thus far).
Fuel flowage fees	10,000	Updated revenue estimate through FYE (based upon actual receipts thus far).
Equipment Rental	5,000	Updated revenue estimate through FYE (based upon actual receipts thus far).
Miscellaneous	2,500	Updated revenue estimate through FYE (based upon actual receipts thus far).
	32,500	

Library - Grants

<i>Original Budget</i>	57,636	<i>Revised Budget</i>	92,432	<i>Change</i>	34,796
------------------------	--------	-----------------------	--------	---------------	--------

Grant Revenue (State)	7,450	Updated contract figures from granting agency.
Grant Revenue (E-Rate)	27,346	Updated contract figures from granting agency.
	34,796	

Asset Forfeiture Fund

<i>Original Budget</i>	-	<i>Revised Budget</i>	18,900	<i>Change</i>	18,900
------------------------	---	-----------------------	--------	---------------	--------

Asset Forfeiture	18,900	Updated revenue estimate through FYE (based upon actual receipts thus far).
	18,900	

Bond Service

<i>Original Budget</i>	601,729	<i>Revised Budget</i>	802,305	<i>Change</i>	200,576
------------------------	---------	-----------------------	---------	---------------	---------

SOA	200,576	Increase in state reimbursement from 52.5% to 70%.
	200,576	

**CITY OF DILLINGHAM
FY18 BUDGET AMENDMENT**

TRANSFERS

Transfers from General Fund to Other Funds

<i>Original Budget</i>	1,547,510	<i>Revised Budget</i>	1,479,881	<i>Change</i>	(67,629)
Transfer to Water	229,516	To cover deficit within fund.			
Transfer to Waste Water	28,097	To cover deficit within fund.			
Transfer to Landfill	(103,876)	Adjustment to transfer to cover deficit within fund.			
Transfer to Senior Center	(20,790)	Adjustment to transfer to cover deficit within fund.			
Transfer to Bond Debt Service	(200,576)	Reduced transfer due to increase in state reimbursement from 52.5% to 70%.			
	<u>(67,629)</u>				

Transfers from Dock Fund to Other Funds

<i>Original Budget</i>	63,987	<i>Revised Budget</i>	78,947	<i>Change</i>	14,960
Transfer to Harbor	14,960	Increase transfer amount to cover increase in fund expenses.			
	<u>14,960</u>				

APPROPRIATIONS

Water

<i>Original Budget</i>	224,775	<i>Revised Budget</i>	425,210	<i>Change</i>	200,435
Health Insurance	12,000	Employees w/ dependents adjustment.			
Dental Insurance	1,000	Employees w/ dependents adjustment.			
Workers' Comp.	(1,000)	Lower W/C rates due to change in insurance provider.			
Training	1,000	Operator DEC Compliance Certification			
New Construction	186,000	Water System Improvements Project (not covered by grants).			
Admin Overhead	1,435	Updated cost estimate through FYE (recalculated @ 10%).			
	<u>200,435</u>				

Sewer

<i>Original Budget</i>	295,731	<i>Revised Budget</i>	385,097	<i>Change</i>	89,366
Salaries/Wages	2,000	Updated cost estimate through FYE.			
Payroll Taxes	150	Updated cost estimate through FYE.			
Health Insurance	8,000	Employees w/ dependents adjustment.			
Dental Insurance	800	Employees w/ dependents adjustment.			
PERS Employer	450	Updated cost estimate through FYE.			
Workers' Comp.	(1,000)	Lower W/C rates due to change in insurance provider.			
Employee screening	1,000	Updated cost estimate through FYE.			
Electric	20,000	Updated cost estimate through FYE.			
Heating Fuel	2,000	Updated cost estimate through FYE.			
Construction	70,000	Lift Station Improvements (not covered by grants).			
Admin Overhead	(14,034)	Updated cost estimate through FYE (recalculated @ 10%).			
	<u>89,366</u>				

Landfill

<i>Original Budget</i>	1,047,233	<i>Revised Budget</i>	943,357	<i>Change</i>	(103,876)
Salaries/Wages	(9,000)	Turnover within dept.			
Payroll Taxes	(700)	Turnover within dept.			
PERS Employer	(2,000)	Turnover within dept.			
Workers' Comp.	(8,000)	Turnover within dept and lower W/C rates.			
Gravel	(4,000)	Updated cost estimate through FYE.			
Vehicle Maintenance	8,000	Studded & Unstudded Tires w/ shipping.			
Admin Overhead	(88,176)	Updated cost estimate through FYE (recalculated @ 10%).			

**CITY OF DILLINGHAM
FY18 BUDGET AMENDMENT**

(103,876)

Dock

<i>Original Budget</i>	675,459	<i>Revised Budget</i>	658,154	<i>Change</i>	(17,305)
Salaries/Wages		(15,000) Turnover within dept.			
Overtime		5,000 Updated cost estimate through FYE (understaffed).			
Payroll Taxes		(800) Turnover within dept.			
PERS Employer		(2,200) Turnover within dept.			
Workers' Comp.		(25,000) Turnover within dept and lower W/C rates.			
General Liability		6,300 Marina excess liability coverage from APEI.			
Electricity		7,500 Updated cost estimate through FYE.			
Equipment Maintenance		35,000 Dock forklift repairs.			
Transfer to Harbor		14,960 To cover deficit with fund.			
Admin Overhead		(43,065) Updated cost estimate through FYE (recalculated @ 10%).			
		<u>(17,305)</u>			

Harbor

<i>Original Budget</i>	219,152	<i>Revised Budget</i>	232,112	<i>Change</i>	12,960
Salaries/Wages		(12,000) Port Director salary split w/ Public Works.			
Overtime		2,000 Updated cost estimate through FYE.			
Payroll Taxes		(800) Port Director salary split w/ Public Works.			
Health Insurance		3,500 Harbor assistant now receives benefits.			
Dental Insurance		250 Harbor assistant now receives benefits.			
Life Insurance		100 Harbor assistant now receives benefits.			
PERS Employer		(2,200) Port Director salary split w/ Public Works.			
Workers' Comp.		(3,000) Lower W/C rates due to change in insurance provider.			
Contractual/Professional		35,000 Harbor Float Design			
Heating Fuel		(2,000) Updated cost estimate through FYE.			
Water/Sewer		2,000 Updated cost estimate through FYE.			
Refuse		5,000 Updated cost estimate through FYE.			
Equipment Maintenance		2,500 Updated cost estimate through FYE.			
Admin Overhead		(17,390) Updated cost estimate through FYE (recalculated @ 10%).			
		<u>12,960</u>			

Harbor Bathouse

<i>Original Budget</i>	13,100	<i>Revised Budget</i>	15,100	<i>Change</i>	2,000
Water/sewer		2,000 Updated cost estimate through FYE.			
		<u>2,000</u>			

Library - Grants

<i>Original Budget</i>	57,636	<i>Revised Budget</i>	92,432	<i>Change</i>	34,796
Audio Visual (PLA)		1,000 Updated contract figures from granting agency.			
Minor Tools & Equipment (PLA)		2,000 Updated contract figures from granting agency.			
Internet (PLA)		(3,000) Updated contract figures from granting agency.			
Travel (State)		1,250 Updated contract figures from granting agency.			
Internet (State)		6,200 Updated contract figures from granting agency.			
Internet (E-Rate)		27,346 Updated contract figures from granting agency.			
		<u>34,796</u>			

Senior Center

<i>Original Budget</i>	280,397	<i>Revised Budget</i>	259,607	<i>Change</i>	(20,790)
Food Items		4,000 Updated cost estimate through FYE.			
Household Supplies		500 Updated cost estimate through FYE.			
Telephone		(500) Updated cost estimate through FYE.			
Heating Fuel		(4,000) Updated cost estimate through FYE.			
Water/Sewer		2,000 Updated cost estimate through FYE.			