NON-CODE ORDINANCE

Introduced: June 4, 2015
Public Hearing Scheduled for: June 18, 2015
Enacted: June 18, 2015

CITY OF DILLINGHAM, ALASKA

**ORDINANCE NO. 2015-09**

**AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL ADOPTING THE BUDGET AND APPROPRIATING FUNDS FOR THE FY 2016 CITY OF DILLINGHAM BUDGET**

WHEREAS, the City Council has approved the Operating Budget and Capital Improvement Budget for FY 16 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 2016 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 2016 funds are available for appropriation by ordinance;

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

1. The FY 2016 Operating Budget and Capital Improvement Budget as recommended by the City Manager is hereby adopted for the City of Dillingham.

2. The amounts set forth in the budget by the City Council for the respective departments and/or funds shall be, and hereby are, appropriated for the fiscal year ending June 30, 2016.

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 $12,194,620.

**Section 4. Appropriations.**

A. General Fund Government Operations

| | |
|---|---|
| City Council | $ 74,350 |
| City Clerk | 138,638 |
| Administration | 321,478 |
| Finance | 633,685 |
| Legal | 109,000 |
| Insurance | 122,082 |
| Non-Departmental | 187,675 |
| Planning | 141,331 |
| PS Administration | 177,277 |
| PS Dispatch | 495,228 |
| PS Patrol | 892,426 |
| PS Corrections | 600,800 |
| PS DMV | 54,810 |
| PS Animal Control Officer | 106,881 |
| PS Fire Department | 297,591 |
| PS IT Support | 14,000 |
| PW Administration | 203,921 |
| PW Buildings & Grounds | 348,178 |
| PW Shop | 398,006 |
| PW Streets | 502,817 |
| Library | 129,265 |
| Meeting Hall | 3,000 |
| Foreclosures | 15,000 |
| City School District | 1,300,000 |
| Transfer Subsidy for Operations | 973,201 |
| Transfer to Equipment/Capital Reserves Fund | 70,000 |
| **Total General Fund Appropriations:** | **$ 8,310,640** |

**Special Revenue & Other Funds Appropriations**

| | |
|---|---|
| Nushagak Fish Tax | $ -0- |
| Water | 218,252 |
| Waste Water | 268,183 |
| Landfill | 602,344 |

| | |
|---|---|
| Port-Dock | 583,153 |
| Port-Harbor | 244,864 |
| E-911 | 53,071 |
| Senior Center | 340,058 |
| Debt Service | 1,179,590 |
| Library Grants | 108,685 |
| Equipment Replacement/Reserve | -0- |
| Ambulance Replacement Fund | 259,000 |
| Mary Carlson Estate | 6,780 |
| Capital Project (Planning) Fund | 20,000 |
| Total Special Revenue & Other Funds Appropriations | $ 3,883,980 |
| **Total Appropriations** | **$ 12,194,620** |

**Section 5. Revenues**

| | |
|---|---|
| General Fund | |
| Taxes | |
| Sales Taxes | $ 2,700,000 |
| Alcohol Sales Taxes | 300,000 |
| Transient Lodging Sales Taxes | 85,000 |
| Real Property Taxes | 1,600,000 |
| Personal Property Taxes | 550,000 |
| Penalty and Interest on Property Taxes | 60,000 |
| Penalty and Interest on Sales Taxes | 16,000 |
| Gaming Sales Tax | 75,000 |
| Payment in Lieu Taxes (PILT) | 420,000 |
| Other Revenues | |
| Jail Contract Revenue | 508,000 |
| Revenue Sharing | 198,898 |
| Shared Fisheries | 20,000 |
| Raw Fish Tax | 300,000 |
| Revenues from State of Alaska | 631,183 |
| Administrative Overhead | 377,214 |
| Charges for Current Services | 55,000 |
| Licenses Fees Fines and Permits | 21,600 |
| Lease and Rental Income | 30,000 |
| Investment Income | 30,000 |
| Other Revenues | 92,600 |
| Transfer from E-911 | 44,571 |
| Transfer from Nushagak Fish Tax | -0- |
| **Total General Fund Revenues** | **$ 8,115,066** |
| Special Revenue & Other Funds Revenues | |
| Nushagak Fish Tax | $ -0- |
| Water | 186,496 |
| Waste Water | 313,166 |
| Landfill | 164,418 |

| | |
|---|---|
| Port – Dock | 564,559 |
| Port – Harbor | 150,160 |
| E-911 | 76,760 |
| Senior Center | 219,160 |
| Library Grants | 108,685 |
| Debt Service | 825,713 |
| Mary Carlson Estate Permanent Fund | 3,000 |
| Total Special Revenue Funds & Other Funds Revenues | $ 2,612,117 |
| **TOTAL REVENUES** | **$ 10,727,183** |

**Section 6. Transfers**

| | |
|---|---|
| Transfers from General Fund to Other Funds | |
| Water | $ -0- |
| Waste Water | -0- |
| Landfill | 437,926 |
| Senior Center | 120,898 |
| Ambulance Reserve | 60,500 |
| Equipment Replacement | 50,000 |
| Capital Project (Planning) | 20,000 |
| Debt Service | 353,877 |
| Total General Fund Transfers | **$ 1,043,201** |
| Transfer from Dock Fund to Harbor Fund | $ 94,704 |
| **Total Revenues and Transfers** | **$ 11,865,088** |
| **Total Appropriations** | **$ 12,194,620** |
| **Net Increase (Decrease) to Fund Balances** | **$ (329,532)** |

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

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on June 18, 2015.

SEAL

Alice Ruby, Mayor

ATTEST:

Janice Williams, City Clerk

**City of Dillingham Information Memorandum** Agenda of: June 4, 2015

*Attachment to:*
**Ordinance No.** 2015-09 **/ Resolution No.** _____

**Subject:**

Adopting the Budget and Appropriating Funds for the FY16 City of Dillingham budget

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City Manager: Recommend Approval

Signature: Rose Loera

| Route to | Department Head | Signature | Date |
|---|---|---|---|
| X | Finance Director | Anita M Fulton | 5/28/15 |
| | | | |
| | | | |
| | | | |
| X | City Clerk | J Williams | 5/26/15 |

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

**Other Attachments:**

- FY 2016 Budget worksheets

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**Summary Statement:**

The FY 2016 Budget was presented during a budget workshop held prior to the June 4, 2015 Regular Council meeting.

This ordinance was vetted through the Finance and Budget Committee and is being recommended for adoption.

**Ordinance No.** 2015-09 **/ Resolution No.** _____

**Summary Statement continued:**

CITY OF DILLINGHAM
FY 2016 Revenues
Finance Budget Meeting April 14, 2015

| ACCOUNT NAME | FY2016 Manager Recommendation | FY2016 Council Approve | FY 2015 as Amended | Variance Inc/(Dec) | Actual FY15 at 2/28/15 | Percent at 2/28/15 | 3 yr Average | Actual FY 2014 | Actual FY 2013 | Actual FY 2012 |
|---|---|---|---|---|---|---|---|---|---|---|
| **GENERAL FUND REVENUES** | | | | | | | | | | |
| 6% SALES TAX | 2,700,000 | 2,700,000 | 2,700,000 | - | 1,556,077 | 58% | 2,662,156 | 2,717,734 | 2,713,102 | 2,555,633 |
| PENALTY/INTEREST (Sales Tax) | 16,000 | 16,000 | 16,000 | - | 16,420 | 103% | 22,382 | 22,882 | 19,213 | 25,052 |
| 10% ALCOHOL SALES TAX | 300,000 | 300,000 | 300,000 | - | 169,697 | 57% | 301,111 | 309,371 | 346,744 | 247,219 |
| 10% TRANSIENT LODGING TAX | 85,000 | 85,000 | 85,000 | - | 51,981 | 61% | 91,006 | 85,929 | 84,771 | 102,317 |
| REAL PROPERTY TAX | 1,600,000 | 1,600,000 | 1,500,000 | 100,000 | 1,659,498 | 111% | 1,536,133 | 1,563,927 | 1,490,085 | 1,554,387 |
| PILT - BBHA | 2,000 | 2,000 | 3,500 | (1,500) | 1,485 | 42% | 4,108 | 3,352 | 3,251 | 5,720 |
| PERSONAL PROPERTY TAX | 550,000 | 550,000 | 500,000 | 50,000 | 562,721 | 113% | 510,160 | 524,511 | 521,464 | 484,505 |
| PENALTY AND INTEREST (Property Tax) | 60,000 | 60,000 | 57,000 | 3,000 | 55,831 | 98% | 62,122 | 62,605 | 80,390 | 43,370 |
| 6% GAMING TAX | 75,000 | 75,000 | 78,000 | (3,000) | 63,431 | 81% | 77,516 | 49,509 | 79,532 | 103,508 |
| BUSINESS LICENSE | 14,000 | 14,000 | 13,800 | 200 | 13,150 | 95% | 14,844 | 13,600 | 13,450 | 17,482 |
| BUSINESS LICENSE PENALTY | 1,000 | 1,000 | 1,000 | - | - | 0% | 1,600 | 300 | 1,500 | 3,000 |
| RENT REVENUE – REAL PROP. | 26,000 | 26,000 | 26,000 | - | 16,719 | 64% | 33,770 | 40,216 | 26,500 | 34,595 |
| RENTAL INCOME (Rooms) | 4,000 | 4,000 | 3,000 | 1,000 | 2,800 | 93% | 11,755 | 28,065 | 5,200 | 2,000 |
| INVESTMENT INCOME | 20,000 | 30,000 | 30,000 | - | 10,100 | 34% | 31,530 | 37,645 | 21,234 | 35,712 |
| EQUIPMENT SALES | 10,000 | 3,000 | 10,000 | (7,000) | - | | 20,863 | 4,059 | 3,012 | 55,518 |
| FORECLOSED PROPERTIES | 20,000 | 20,000 | 20,000 | - | - | | 124,635 | 35,906 | - | 338,000 |
| MISCELLANEOUS REVENUE | 12,000 | 12,000 | 20,562 | (8,562) | 1,400 | 7% | 11,497 | 1,084 | 20,721 | 12,686 |
| | | | | | | | | | | |
| REVENUE SHARING | 198,898 | 198,898 | 210,165 | (11,267) | 210,165 | 100% | 264,605 | 210,963 | 300,237 | 282,614 |
| RAW FISH TAX (State) | 300,000 | 300,000 | 407,654 | (107,654) | 407,654 | 100% | 354,170 | 276,513 | 339,410 | 446,588 |
| PAYMENT IN LIEU OF TAXES | 420,000 | 420,000 | 446,844 | (26,844) | 446,844 | 100% | 424,836 | 422,987 | 429,642 | 421,879 |
| SHARED FISHERIES BUSINESS | 30,000 | 20,000 | 30,000 | (10,000) | 18,357 | 61% | 36,411 | 28,769 | 32,207 | 48,256 |
| TELEPHONE Gross Receipts Tax (3%) | 75,000 | 75,000 | 75,000 | - | - | 0% | 75,751 | 77,393 | 73,328 | 76,532 |
| MOTOR VEHICLE TAX | 27,000 | 27,000 | 27,000 | - | 22,238 | 82% | 27,256 | 28,376 | 27,031 | 26,361 |
| PERS ON BEHALF | 302,490 | 486,183 | 294,526 | 191,657 | 339,770 | 115% | 306,186 | 318,206 | 321,501 | 278,850 |
| LIQUOR LICENSE | 1,500 | 1,500 | 6,800 | (5,300) | 4,900 | 72% | 4,300 | 4,600 | 6,800 | 1,500 |
| | | | | | | | - | | | |
| LAND USE PERMITS | 900 | 900 | 900 | - | 900 | 100% | 953 | 850 | 1,260 | 750 |
| DOCUMENT COPIES | 200 | 200 | 253 | (53) | 253 | 100% | 77 | 70 | 149 | 13 |
| PLATTING FEES | 700 | 700 | 535 | 165 | 535 | 100% | 722 | 450 | 931 | 784 |
| RESEARCH REVENUE | - | - | - | - | - | 0.00% | - | - | - | - |
| | | | | | | | - | | | |
| SOA TROOPER CONTRACT | 20,000 | - | 20,000 | (20,000) | 10,000 | 50% | 3,333 | 20,000 | (20,000) | 10,000 |
| REPORTS TO PUBLIC | 200 | 200 | 200 | - | 10 | 5% | 78 | 45 | 180 | 10 |
| TRANSFER IN FROM E911 | 42,200 | 44,571 | 42,200 | 2,371 | - | | 14,857 | 42,200 | 2,371 | - |
| | | | | | | | - | | | |
| COURT DEPOSITS | 20,000 | 20,000 | 12,000 | 8,000 | 20,275 | 169% | 4,306 | 8,611 | 3,613 | 695 |
| DPD-MISCELLANEOUS/DONATIONS | - | - | 3,500 | (3,500) | - | 0% | 465 | 75 | 75 | 1,245 |
| | | | | | | | - | | | |
| JAIL CONTRACT | 600,000 | 508,000 | 641,300 | (133,300) | 493,923 | 77% | 534,045 | 641,300 | 480,417 | 480,417 |
| COMMISSARY REVENUE | 6,500 | 6,500 | 12,000 | (5,500) | 4,374 | 36% | 4,476 | 4,707 | 4,348 | 4,374 |
| FINGERPRINTS, ETC | 1,000 | 1,000 | 1,000 | - | 615 | 62% | 651 | 645 | 694 | 615 |
| TITLE 47 USER FEES | 12,000 | 12,000 | 12,000 | - | 11,631 | 97% | 10,458 | 11,880 | 6,332 | 13,162 |
| | | | | | | | - | | | |
| DOG LICENSE & FEES | 2,000 | 2,000 | 3,000 | (1,000) | 682 | 23% | 2,362 | 2,784 | 2,174 | 2,129 |
| ACO - DONATIONS | 200 | 200 | 200 | - | - | 0% | 186 | 360 | 198 | - |
| | | | | | | | - | | | |
| DMV COMMISSION REVENUE | 43,000 | 43,000 | 50,000 | (7,000) | 24,378 | 49% | 41,323 | 37,532 | 40,466 | 45,972 |
| | | | | | | | - | | | |
| AMBULANCE FEES | 55,000 | 55,000 | 55,000 | - | 42,969 | 78% | 45,352 | 48,980 | 34,988 | 52,088 |
| FIRE DEPT - DONATIONS | 500 | 500 | 500 | - | 265 | 53% | 1,042 | 838 | 2,288 | - |

**CITY OF DILLINGHAM**
**FY 2016 Revenues**
**Finance Budget Meeting April 14, 2015**

| ACCOUNT NAME | FY2016 Manager Recommendation | FY2016 Council Approve | FY 2015 as Amended | Variance Inc/(Dec) | Actual FY15 at 2/28/15 | Percent at 2/28/15 | 3 yr Average | Actual FY 2014 | Actual FY 2013 | Actual FY 2012 |
|---|---|---|---|---|---|---|---|---|---|---|
| EMPG Grant | - | - | 10,000 | (10,000) | | | - | - | - | - |
| | | | | - | | | - | | | |
| JOINT LIBRARY AGREEMENT | 8,000 | 8,000 | 8,000 | - | - | 0% | 2,667 | 8,000 | - | - |
| LIBRARY FINES & FEES | 4,500 | 4,500 | 4,000 | 500 | 3,903 | 98% | 4,500 | 5,380 | 4,348 | 3,771 |
| TRANSFER IN FROM CARLSON ESTATE | | 4,000 | | 4,000 | | | - | | | |
| | | | | | | | | | | |
| INSURANCE CLAIM | | | - | - | | | 29,577 | | 59,224 | 29,506 |
| ADMINISTRATIVE OVERHEAD | 414,904 | 377,214 | 375,029 | 2,185 | 204,397 | 55% | 381,979 | 420,179 | 436,797 | 288,962 |
| TXFR IN FROM NUSHAGAK FISH TAX | - | - | - | - | - | | 440,681.50 | 400,920 | 400,920 | 79,523 |
| **TOTAL GENERAL FUND** | **$ 8,081,692** | **$ 8,115,066** | **$ 8,113,468** | **$ 1,598** | **$ 6,450,347** | **80%** | **$ 8,534,795** | **$ 8,524,308** | **$ 8,422,097** | **$ 8,217,300** |

CITY OF DILLINGHAM
FY 2016 Revenues
Finance Budget Meeting April 14, 2015

| ACCOUNT NAME | FY2016 Manager Recommendation | FY2016 Council Approve | FY 2015 as Amended | Variance Inc/(Dec) | Actual FY15 at 2/28/15 | Percent at 2/28/15 | 3 yr Average | Actual FY 2014 | Actual FY 2013 | Actual FY 2012 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUSHAGAK FISH TAX | - | - | - | - | 13,727 | | 666,071 | 403,709 | 848,910 | 79,523 |
| TOTAL NUSHAGAK FISH TAX | - | - | - | - | 13,727 | | 666,071 | 403,709 | 848,910 | 79,523 |
| SPECIAL REVENUE FUNDS | | | | | | | | (60,886) | | |
| WATER & SEWER SPECIAL REVENUE FUND | | | | | | | | | | |
| WATER HOOKUP FEE | 2,000 | 2,500 | 2,000 | 500 | 2,511 | 126% | 1,106.03 | 189 | 2,989 | 140 |
| CONSUMER SALES, RESIDENT | 72,082 | 75,000 | 72,082 | 2,918 | 46,130 | 64% | 77,762.04 | 65,121 | 63,779 | 104,387 |
| CONSUMER SALES, COMMERCIAL | 97,841 | 95,000 | 97,841 | (2,841) | 52,927 | 54% | 72,662.30 | 90,053 | 88,842 | 39,091 |
| PENALTY AND INTEREST | 9,000 | 2,500 | 9,000 | (6,500) | 2,562 | 28% | 7,729.53 | 4,251 | 5,516 | 13,421 |
| MISCELLANEOUS REVENUE | 5,000 | | 5,000 | (5,000) | - | | 916.31 | - | - | 2,749 |
| STATE PERS ON BEHALF | 7,561 | 11,496 | 7,561 | 3,935 | 6,964 | 92% | 10,667.40 | 18,071 | - | 13,931 |
| CONTRIB FROM GEN. FUND | 21,928 | - | 21,928 | (21,928) | 34,999 | 160% | 17,121.43 | 22,071 | 29,293 | - |
| TOTAL WATER | 215,412 | 186,496 | 215,412 | (28,916) | 146,093 | 68% | 187,965 | 199,756 | 190,419 | 173,719 |
| | | | | | | | - | - | - | |
| SEWER CONNECT FEE | 100 | | 100 | (100) | 692 | 692% | 429.88 | 468 | 732 | 90 |
| CONSUMER SALES, RESIDENT | 146,479 | 145,584 | 146,479 | (895) | 90,214 | 62% | 207,461.87 | 181,516 | 226,081 | 214,789 |
| CONSUMER SALES, COMMERCIAL | 97,840 | 134,086 | 97,840 | 36,246 | 83,379 | 85% | 22,605.71 | 67,817 | | |
| WASTEWATER DUMPING | 5,000 | 10,000 | 5,000 | 5,000 | 8,786 | 176% | 5,841.24 | 4,816 | 5,977 | 6,730 |
| PENALTY AND INTEREST | 9,000 | 12,000 | 9,000 | 3,000 | 8,462 | 94% | 6,220.75 | 10,381 | 8,281 | |
| MISCELLANEOUS REVENUE | - | | - | - | 14,121 | | - | - | - | - |
| STATE PERS ON BEHALF | 7,926 | 11,496 | 7,926 | 3,570 | 8,359 | | 3,151.46 | 9,454 | - | - |
| CONTRIB FROM GEN. FUND | 17,897 | | 17,897 | (17,897) | - | | 16,434.24 | - | 49,303 | - |
| TOTAL WASTEWATER | 284,142 | 313,166 | 284,142 | 29,024 | 213,320 | 75% | 261,715 | 273,985 | 289,642 | 221,519 |
| LANDFILL SPECIAL REVENUE FUND | | | | | | | | | | |
| LANDFILL FEES | 165,000 | 140,000 | 165,000 | (25,000) | 81,104 | 49% | 133,612.44 | 131,957 | 132,640 | 136,240 |
| BBEDC Funding | | | | - | | | 2,595.00 | 7,785 | - | - |
| STATE PERS ON BEHALF | 14,106 | 24,418 | 14,106 | 10,312 | 12,667 | 90% | 9,696.33 | 16,887 | - | 12,202 |
| CONTRIB FROM GEN. FUND | 333,677 | 437,926 | 333,677 | 104,249 | 93,615 | 28% | 268,386.46 | 283,767 | 242,572 | 278,820 |
| TOTAL LANDFILL | 512,783 | 602,344 | 512,783 | 89,561 | 187,386 | 37% | 414,290 | 440,396 | 375,213 | 427,262 |
| DOCK SPECIAL REVENUE FUND | | | | | | | | | | |
| PENALTY AND INTEREST | 2,000 | - | 2,000 | (2,000) | - | | - | - | - | - |
| DOCKING | 60,000 | 70,000 | 60,000 | 10,000 | 40,525 | 68% | 50,347.00 | 58,026 | 58,026 | 34,989 |
| | | | | - | - | | - | - | - | - |
| WHARFAGE AND HANDLING | 350,000 | 400,000 | 350,000 | 50,000 | 371,203 | 106% | 405,643.00 | 359,112 | 423,965 | 433,852 |
| | | | | - | | | - | - | - | - |
| LABOR INCOME | 2,500 | 3,500 | 3,500 | - | 2,191 | 63% | 2,315.50 | 2,540 | 1,999 | 2,408 |
| | | | | - | | | - | - | - | - |
| INTEREST INCOME | 3,000 | 500 | 500 | - | - | 0% | 2,229.67 | 6,689 | - | - |
| EQUIPMENT RENTAL | 40,000 | 30,000 | 30,000 | - | 14,784 | 49% | 42,239.52 | 49,857 | 54,487 | 22,375 |
| | | | | - | - | | - | - | - | - |
| MISCELLANEOUS REVENUE | 1,000 | 1,500 | 1,000 | 500 | 5,747 | 575% | 890.33 | 991 | 750 | 930 |
| FUEL FLOWAGE FEE | 30,000 | 30,000 | 24,000 | 6,000 | 14,894 | 62% | 42,637.55 | 68,450 | 31,394 | 28,069 |
| STATE PERS ON BEHALF | 19,327 | 29,059 | 19,327 | 9,732 | 22,089 | 114% | 13,022.67 | 23,897 | - | 15,171 |
| TOTAL DOCK | 507,827 | 564,559 | 490,327 | 74,232 | 471,432 | 96% | 559,325 | 569,562 | 570,620 | 537,794 |
| HARBOR SPECIAL REVENUE FUND | | | | | | | | | | |

CITY OF DILLINGHAM
FY 2016 Revenues
Finance Budget Meeting April 14, 2015

| ACCOUNT NAME | FY2016 Manager Recommendation | FY2016 Council Approve | FY 2015 as Amended | Variance Inc/(Dec) | Actual FY15 at 2/28/15 | Percent at 2/28/15 | 3 yr Average | Actual FY 2014 | Actual FY 2013 | Actual FY 2012 |
|---|---|---|---|---|---|---|---|---|---|---|
| HARBOR LEASE LOTS | 18,000 | 24,000 | 18,000 | - | 13,992 | 78% | 6,618 | 12,151 | 7,703 | |
| BUILDING RENT | - | 9,600 | - | - | - | #DIV/0! | - | - | - | - |
| BOAT HARBOR FEES | 100,000 | 100,000 | 95,000 | 5,000 | 16,541 | 17% | 109,811 | 128,210 | 101,095 | 100,127 |
| MISCELLANEOUS REVENUE | 500 | 100 | 500 | - | 65 | 13% | 801 | 70 | 27 | 2,306 |
| HARBOR DOCKING & MOORAGE | 3,500 | 1,500 | 3,500 | - | - | | 1,243 | 140 | 3,590 | - |
| HARBOR WHARFAGE & HANDLING | 4,500 | 1,500 | 4,500 | - | 100 | 2% | 3,504 | 86 | 426 | 10,000 |
| CONTRI FROM DOCK FUND | 20,800 | 73,504 | 86,816 | (66,016) | - | | 73,976 | 32,563 | 86,770 | 102,595 |
| STATE PERS ON BEHALF | 7,863 | 11,460 | 7,863 | - | 5,799 | 74% | 6,962 | 7,669 | 7,177 | 6,041 |
| BATHHOUSE REVENUE | 1,000 | 1,000 | 1,500 | (500) | 884 | 59% | 1,048 | 1,126 | 843 | 1,175 |
| ICE MACHINE REVENUE | 7,000 | 1,000 | 7,000 | - | 1,128 | 16% | 4,005 | 10,441 | 924 | 650 |
| BBEDC Interns | 0 | | - | - | - | | 2,272 | 6,815 | - | - |
| CONTRI FROM DOCK FUND | 86,816 | 21,200 | 86,816 | - | 60,169 | 69% | - | | | |
| **TOTAL HARBOR** | **249,979** | **244,864** | **311,495** | **(61,516)** | **98,678** | **32%** | **210,240** | **199,271** | **208,556** | **222,894** |
| | | | | | | | | | | |
| **SENIOR CENTER SPECIAL REVENUE FUND** | | | | | | | | | | |
| NTS GRANT | 134,100 | 134,000 | 134,100 | (100) | 105,561 | 79% | 134,640 | 134,100 | 134,100 | 135,719 |
| NSIP GRANT | 4,000 | 4,000 | 4,000 | - | 3,588 | 90% | 4,720 | 4,927 | 5,198 | 4,034 |
| ROOM RENTAL | 8,000 | 4,400 | 8,000 | (3,600) | 3,189 | 40% | 5,183 | 5,987 | 6,062 | 3,500 |
| SENIOR APARTMENT RENT | 9,600 | 9,600 | 9,600 | - | 6,400 | 67% | 6,081 | 12,100 | 6,142 | 0 |
| OFFICE RENTAL | 14,400 | 14,400 | 10,800 | 3,600 | 9,810 | 91% | 4,000 | 12,000 | | |
| DONATIONS/CONTRIBUTIONS | 250 | 3,000 | 250 | 2,750 | - | 0% | 333 | 0 | 0 | 1,000 |
| RIDES & DONATIONS | 3,000 | 7,000 | 3,000 | 4,000 | 2,574 | 86% | 3,961 | 3,865 | 3,018 | 5,000 |
| CONGREGATE MEALS | 6,500 | 6,500 | 6,500 | - | 4,608 | 71% | 5,923 | 6,750 | 7,019 | 4,000 |
| HOME DELIVERED MEALS | 150 | 150 | 150 | - | - | 0% | 218 | 100 | 153 | 400 |
| GUEST MEALS | 1,500 | 3,200 | 3,200 | - | 1,266 | 40% | 2,228 | 1,641 | 3,544 | 1,500 |
| FUNDRAISING | 6,500 | 2,250 | 6,500 | (4,250) | 131 | 2% | 1,284 | 3,143 | 460 | 250 |
| ALUMINUM RECYCLE | 2,400 | 2,400 | 2,400 | - | 2,201 | 92% | 2,216 | 4,147 | 0 | 2,500 |
| MISCELLANEOUS REVENUE | 100 | 2,000 | 2,000 | - | 17 | 1% | 1,356 | 273 | 2,542 | 1,255 |
| STATE PERS ON BEHALF | 13,988 | 26,260 | 13,988 | 12,272 | 12,486 | 89% | 6,263 | 3,910 | 0 | 14,879 |
| TRANS. IN FR. GENERAL FUNDS | 222,827 | 120,898 | 222,827 | (101,929) | 106,169 | 48% | 128,097 | | 384,291 | |
| WATER DAMAGE REPAIR | - | - | - | - | | | 207,205 | 223,540 | 0 | 398,076 |
| **TOTAL SENIOR CENTER** | **427,315** | **340,058** | **427,315** | **(87,257)** | **258,000** | **60%** | **374,880** | **416,482** | **552,528** | **572,113** |
| | | | | | | | | | | |
| **DEBT SERVICE FUND** | | | | | | | | | | |
| TRANS. IN FROM GEN. FUND | 351,602 | 353,877 | 351,602 | 2,275 | 88,479 | 25% | 319,658 | 353,041 | 352,581 | 253,352 |
| TRANS. IN FR SCH. BD FUND INT | - | | - | - | - | | - | 0 | 0 | 0 |
| SOA BOND REIMBURSEMENT | 824,488 | 825,713 | 824,488 | 1,225 | 207,786 | 25% | 823,182 | 823,049 | 822,009 | 824,488 |
| 7th Year Payment = $1,177,840.00; State Reimburses 70% | | | | | | | - | | | |
| CONTRIB. FR SCHOOL DISTRICT | | | | | - | | 33,333 | 0 | 0 | 100,000 |
| TOTAL DEBT SERVICE | 1,176,090 | 1,179,590 | 1,176,090 | 3,500 | 296,265 | 25% | 1,176,173 | 1,176,090 | 1,174,590 | 1,177,840 |
| | | | | | | | | | | |
| **EQUIPMENT REPLACEMENT CAPITAL PROJECT FUND** | | | | | | | | | | |
| PUBLIC SAFETY PLANNING | 20,000 | 20,000 | 20,000 | - | 20,000 | | 13,333 | 20,000 | 20,000 | 0 |
| CONTRIB. FROM GEN. FUND | 50,000 | 50,000 | 50,000 | - | 50,000 | 100% | 33,333 | 0 | 0 | 100,000 |
| CONTRIB. FROM NUSH FISH TAX | - | | - | - | - | | - | 0 | 0 | 0 |
| CONTRIB. FROM DOCK FUND | 65,000 | - | 65,000 | (65,000) | 65,000 | | - | 0 | 0 | 0 |
| SURPLUS EQUIP SALES | 0 | | - | - | - | | - | 0 | 0 | 0 |
| | | | | | | | - | | | |
| **AMBULANCE RESERVE CAPITAL PROJECT FUND** | | | | | | | | | | |

CITY OF DILLINGHAM
FY 2016 Revenues
Finance Budget Meeting April 14, 2015

| ACCOUNT NAME | FY2016 Manager Recommendation | FY2016 Council Approve | FY 2015 as Amended | Variance Inc/(Dec) | Actual FY15 at 2/28/15 | Percent at 2/28/15 | 3 yr Average | Actual FY 2014 | Actual FY 2013 | Actual FY 2012 |
|---|---|---|---|---|---|---|---|---|---|---|
| INTEREST INCOME | | | - | - | | | - | 0 | 0 | 0 |
| CONTRIB. FROM GEN. FUND | 50,000 | 60,500 | 50,000 | 10,500 | - | | 38,560 | 33,056 | 36,722 | 45,903 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| E911 SPECIAL REVENUE FUND | | | | | | | | | | |
| INTEREST INCOME | 100 | 760 | 760 | - | - | | 195 | 584 | - | - |
| E911 REVENUE | 76,000 | 76,000 | 76,000 | - | 52,550 | 69% | 68,403 | 75,365 | 70,263 | 59,580 |
| TRANSFER TO GENERAL FUND | | | - | - | - | 0% | - | - | - | - |
| TOTAL E911 | 76,100 | 76,760 | 76,760 | - | 52,550 | 68% | 68,597 | 75,949 | 70,263 | 59,580 |
| | | | | | | | | | | |
| ASSET FORFEITURES SPECIAL REVENUE FUNDS | | | | | | | | | | |
| INTEREST INCOME | - | - | - | - | - | | 17 | 52 | 0 | 0 |
| ASSET FORFEITURES-FEDERAL | - | - | - | - | | | - | 0 | 0 | 0 |
| ASSET FORFEITURES-LOCAL | - | - | - | - | | | - | 0 | 0 | 0 |
| AHSO - IMPAIRED DRIVING EQUIP | - | - | - | - | | | - | | | |
| TOTAL ASSET FORFEITURES | - | - | - | - | - | | - | 52 | 0 | 0 |
| | | | | | | | | | | |
| TOTAL SPECIAL REVENUE FUNDS | $ 3,634,648 | $ 3,638,337 | $ 3,679,324 | $ (35,872) | $ 1,858,724 | 43% | $ 3,338,414 | $ 3,404,547 | $ 3,488,553 | $ 3,538,625 |
| | | | | | | | | | | |
| MARY CARLSON ESTATE PERMANENT FUND | | | | | | | | | | |
| INVESTMENT INCOME | 4,596 | 3,000 | 4,596 | (1,596) | 743 | 16% | 1,612 | 3,643 | (237) | 1,430 |
| CONTRIBUTIONS | - | | - | - | | | - | | | |
| | | | | | | | - | | | |
| LIBRARY GRANTS | | | | | | | - | | | |
| IMLS NATIVE LIB. GRANT | 7,000 | 7,000 | 7,000 | - | - | 0% | 4,474 | 7,000 | 6,421 | - |
| CONTINUING ED GRANT REVENUE | 1,000 | 1,000 | 1,000 | - | - | 0% | 1,667 | 2,000 | 1,000 | 2,000 |
| LIBRARY GRANT PLA | 7,000 | 7,000 | 6,600 | 400 | 6,650 | 101% | 6,583 | 6,600 | 6,500 | 6,650 |
| ALASKA STATE LIBRARY - OWL TECH | | | | - | | | | 7,752 | | |
| ALASKA STATE LIBRARY - OWL | 58,692 | 93,685 | 58,692 | 34,993 | 32,366 | 46% | 13,560 | 36,680 | 2,000 | 2,000 |
| TOTAL LIBRARY GRANTS | 73,692 | 108,685 | 73,292 | 35,393 | 39,016 | 53% | 26,284 | 60,032 | 15,921 | 10,650 |
| | | | | | | | | | | |
| BOROUGH FUND | 0 | | - | - | 10,644 | | 12,426 | - | 24,853 | - |
| FISHERIES INFRASTRUCTURE FUND | 0 | | - | - | 17,739 | | 23,211 | - | 46,422 | - |
| | | | | | | | | | | |
| TOTAL ALL OTHER FUNDS | $ 78,288 | $ 111,685 | $ 77,888 | $ 33,797 | $ 68,142 | 87% | $ 63,533 | $ 63,675 | $ 86,959 | $ 12,080 |
| | | | | | | | - | | | |
| TOTAL ALL REVENUES | $ 11,794,628 | $ 11,865,088 | $ 11,870,680 | $ (477) | $ 8,390,940 | 71% | $ 12,602,814 | $ 12,396,239 | $ 12,846,518 | $ 11,847,528 |

# City of Dillingham
# FY16 Draft Budget Review Summary
# Ordinance 2015-09 June 4, 2015

| | FY14 Actuals | FY15 Budget Approved as Amended | FY15 @ 12/31/14 YTD Actuals | FY16 Dept Req | FY16 City Mgr Rec | FY16 Council Approve |
|---|---|---|---|---|---|---|
| **General Fund Appropriations** | | | | | | |
| **Department** | | | | | | |
| City Council | $ 58,473 | $ 86,864 | $ 37,334 | $ 74,450 | $ 74,350 | 74,350 |
| City Clerk | 129,634 | 130,310 | 65,775 | 134,412 | 138,638 | 138,638 |
| Administration | 293,568 | 309,809 | 150,038 | 312,024 | 321,478 | 321,478 |
| Finance | 593,399 | 644,503 | 294,937 | 633,930 | 636,185 | 633,685 |
| Legal | 73,997 | 77,000 | 30,103 | 81,000 | 109,000 | 109,000 |
| Insurance | 116,035 | 110,618 | 110,636 | 122,082 | 122,082 | 122,082 |
| Non-Departmental | 217,471 | 213,400 | 111,278 | 184,175 | 187,675 | 187,675 |
| Planning | 158,762 | 152,563 | 64,663 | 156,817 | 141,331 | 141,331 |
| PS Administration | 167,403 | 178,356 | 98,390 | 184,444 | 177,277 | 177,277 |
| PS Dispatch | 425,585 | 468,894 | 225,211 | 487,602 | 495,228 | 495,228 |
| PS Patrol | 754,235 | 846,289 | 402,699 | 965,322 | 933,711 | 892,426 |
| PS Corrections | 686,430 | 692,590 | 338,275 | 664,611 | 605,800 | 600,800 |
| PS DMV | 121,402 | 134,171 | 71,799 | 54,325 | 54,810 | 54,810 |
| PS Animal Control Officer | 119,642 | 113,326 | 50,369 | 118,331 | 106,881 | 106,881 |
| PS IT Support | 13,494 | 21,700 | 5,657 | 14,000 | 14,000 | 14,000 |
| Fire Department | 231,069 | 294,448 | 124,070 | 305,477 | 297,591 | 297,591 |
| PW Administration | 168,470 | 209,401 | 94,661 | 214,915 | 209,821 | 203,921 |
| PW Buildings & Grounds | 307,029 | 300,046 | 136,327 | 333,140 | 364,178 | 348,178 |
| PW Shop | 158,637 | 162,018 | 91,155 | 189,802 | 429,251 | 398,006 |
| PW Streets | 603,283 | 659,803 | 236,922 | 646,296 | 502,817 | 502,817 |
| Library | 120,983 | 138,797 | 58,522 | 141,689 | 129,765 | 129,265 |
| Meeting Hall | 3,960 | 3,575 | 1,370 | 3,000 | 3,000 | 3,000 |
| Foreclosures | 42,353 | 10,000 | 12,850 | 15,000 | 15,000 | 15,000 |
| City School District | 1,300,000 | 1,300,000 | 650,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| Transfer Subsidy for Operations | 1,049,361 | 1,000,914 | 388,655 | 1,298,019 | 1,281,319 | 973,201 |
| Transfer to Equipment/Capital Reserves | 490,000 | 70,000 | - | 70,000 | 70,000 | 70,000 |
| **Total General Fund Appropriations:** | **$ 8,404,675** | **$ 8,329,395** | **$ 3,851,696** | **$ 8,704,863** | **$ 8,721,188** | **$ 8,310,640** |
| Total General Fund Revenue: | $ 8,464,922 | $ 8,113,468 | $ 5,713,050 | $ 8,081,692 | $ 8,262,981 | $ 8,115,066 |
| | | | | | | |
| **Net General Fund:** | **$ 60,247** | **$ (215,927)** | **$ 1,861,354** | **$ (623,171)** | **$ (458,207)** | **$ (195,574)** |

# City of Dillingham
## FY16 Draft Budget Review Summary
## Ordinance 2015-09 June 4, 2015

| | FY14 Actuals | FY15 Budget Approved as Amended | FY15 @ 12/31/14 YTD Actuals | FY16 Dept Req | FY16 City Mgr Rec | FY16 Council Approve |
|---|---|---|---|---|---|---|
| **Special Revenue Funds not dependent on General Fund** | | | | | | |
| Dock Expenses | 938,934 | 640,513 | 290,402 | 698,233 | 693,058 | 583,153 |
| Dock Revenues | 537,794 | 709,603 | 392,262 | 495,500 | 564,559 | 564,559 |
| Decrease/Increase to Fund Balance | (401,140) | 69,090 | 101,860 | (202,733) | (128,499) | (18,594) |
| | | | | | | |
| Boat Harbor Expenses | 222,894 | 250,979 | 116,992 | 286,217 | 274,299 | 244,864 |
| Boat Harbor Revenues | 120,299 | 175,426 | 55,239 | 127,781 | 150,160 | 150,160 |
| Transfer from Dock Fund | (102,595) | (75,553) | (61,753) | (158,436) | (124,139) | (94,704) |
| | - | - | - | - | - | - |
| | | | | | | |
| E-911 Expenses | 87,657 | 42,200 | 54,909 | 44,571 | 53,071 | 53,071 |
| E-911 Revenues | 70,263 | 76,760 | 45,824 | 76,760 | 76,760 | 76,760 |
| | **(17,394)** | **34,560** | **(9,085)** | **32,189** | **23,689** | **23,689** |
| | | | | | | |
| Asset Forfeitures Expenses | 28,185 | - | - | - | - | - |
| Asset Forfeitures Revenues | - | 800 | 800 | - | - | |
| Decrease/Increase to Fund Balance | (28,185) | 800 | 800 | 0 | 0 | 0 |
| | | | | | | |
| **Overall Budget Surplus/(Deficit):** | (549,314) | 28,897 | 31,822 | (328,980) | (228,949) | (89,609) |
| | | | | | | |
| **Special Revenue Funds dependent on General Fund** | | | | | | |
| Water Expenses | 180,060 | 215,412 | 112,392 | 214,772 | 220,222 | 218,252 |
| Water Revenue | 177,700 | 180,368 | 133,808 | 181,705 | 185,496 | 186,496 |
| **Due to/(from) General Fund** | **(2,360)** | **(35,044)** | **21,416** | **(33,067)** | **(34,726)** | **(31,756)** |
| | | | | | | |
| Waste Water Expenses | 265,868 | 284,242 | 181,421 | 302,294 | 298,925 | 268,183 |
| Waste Water Revenues | 217,628 | 235,700 | 179,197 | 258,705 | 262,496 | 313,166 |
| **Due to/(from) General Fund** | **(48,240)** | **(48,542)** | **(2,224)** | **(43,589)** | **(36,429)** | **44,983** |
| | | | | | | |
| Landfill Expenses | 427,262 | 515,766 | 213,979 | 768,886 | 761,493 | 602,344 |
| Landfill Revenues | 148,442 | 156,071 | 165,337 | 156,165 | 164,418 | 164,418 |
| **Due to/(from) General Fund** | (278,820) | (359,695) | **(48,642)** | **(612,721)** | **(597,075)** | **(437,926)** |
| | | | | | | |

# City of Dillingham
# FY16 Draft Budget Review Summary
# Ordinance 2015-09 June 4, 2015

| | FY14 Actuals | FY15 Budget Approved as Amended | FY15 @ 12/31/14 YTD Actuals | FY16 Dept Req | FY16 City Mgr Rec | FY16 Council Approve |
|---|---|---|---|---|---|---|
| Senior Center Expenses (Operations) | 824,784 | 469,969 | 294,364 | 419,763 | 421,731 | 340,058 |
| Senior Center Revenues (Grants) | 139,753 | | | 138,000 | 138,000 | 138,000 |
| Senior Center Revenues (Operations) | 432,360 | 192,464 | 286,455 | 81,160 | 81,160 | 81,160 |
| **Due to/(from) General Fund** | (252,671) | (277,505) | (7,909) | (200,603) | (202,571) | (120,898) |
| | | | | | | |
| Debt Service Expenses | 1,176,840 | 1,176,090 | 1,177,840 | 1,176,090 | 1,176,090 | 1,179,590 |
| Debt Service Revenues | 923,591 | 824,488 | 296,265 | 825,713 | 825,713 | 825,713 |
| **Due to/(from) General Fund** | (253,249) | (351,602) | (881,575) | (350,377) | (350,377) | (353,877) |
| | | | | | | |
| Equipment Replacement Fund Expenses | 956,757 | 103,425 | 0 | | | |
| Equipment Replacement Fund Txfr in | 836,862 | 115,000 | 115,000 | 50,000 | 50,000 | 50,000 |
| **Due to/(from) General Fund** | **(119,895)** | **11,575** | **115,000** | **(50,000)** | **(50,000)** | **(50,000)** |
| | | | | | | |
| Public Safety Facility Planning Exp | | 20,000 | 2,558 | 20,000 | 20,000 | 20,000 |
| Public Safety Facility Planning Txfr in | | 20,000 | 0 | 20,000 | 20,000 | 20,000 |
| **Due to/(from) General Fund** | | 0 | 2,558 | - | - | - |
| | | | | | | |
| Ambulance Reserve Fund Expenses | 395 | 269,000 | 0 | 259,000 | 259,000 | 259,000 |
| Ambulance Reserve Fund Revenues | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution from General Fund | 77,747 | 50,000 | 0 | 60,500 | 60,500 | 60,500 |
| **Inc(Dec) to Ambulance Fund Balance** | 77,353 | (219,000) | 0 | (198,500) | (198,500) | (198,500) |
| | | | | | | |
| **Total Transfers from General Fund** | **$ (877,883)** | **$ (1,010,813)** | **$ (803,934)** | **$ (1,294,201)** | **$ (1,280,523)** | **$ (1,043,201)** |
| | | | | | | |
| **Restricted & Captial Project Funds** | | | | | | |
| Carlson House Expenses | 5,181 | 4,596 | 3,387 | 6,804 | 6,804 | 6,780 |
| Carlson House Revenues | 3,643 | 4,596 | 54 | 3,000 | 3,000 | 3,000 |
| Increase/(Decrease) Fund Balance | (1,538) | 0 | (3,333) | (3,804) | (3,804) | (3,780) |
| | | | | | | |
| | | | | | | |
| Library Grant Funded Expenses | 60,032 | 73,692 | 62,228 | 73,692 | 108,685 | 108,685 |
| Library Grant Funded Revenues | 60,032 | 73,692 | 62,228 | 73,692 | 108,685 | 108,685 |
| | | | | | | |
| **Nushagak Fish Tax Funds** | | | | | | |

# City of Dillingham
# FY16 Draft Budget Review Summary
# Ordinance 2015-09 June 4, 2015

| | FY14 Actuals | FY15 Budget Approved as Amended | FY15 @ 12/31/14 YTD Actuals | FY16 Dept Req | FY16 City Mgr Rec | FY16 Council Approve |
|---|---|---|---|---|---|---|
| Nushagak Fish Tax Refunds Expense | 17,758 | 0 | 0 | 0 | 0 | 0 |
| Borough Study | 12,018 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Equipment Replacement | 31,000 | 0 | 0 | 0 | 0 | 0 |
| Fisheries Fund | 20,029 | 0 | 0 | 0 | 0 | 0 |
| Transfer to General Fund | 400,920 | 0 | 0 | 0 | 0 | 0 |
| Total Fish Tax Expenses | 481,725 | 0 | 0 | 0 | 0 | 0 |
| Nushagak Fish Tax Revenues | 436,646 | 0 | 0 | 0 | 0 | 0 |
| | | | | | **Total Revenues** | **$ 11,865,088.00** |
| | | | | | **Total Appropriations** | **$ 12,194,620.00** |
| | | | | **Net Increase/(Decrease) to Fund Balance** | | **$ (329,532.00)** |
| | | | | **Deficits to Fund Balance** | | |
| | | | | General Fund | | $ (195,574) |
| | | | | Dock Special Revenue Fund | | (18,594) |
| | | | | Ambulance Replacement | | (198,500) |
| | | | | Carlson House | | (3,780) |
| | | | | | **Total Deficits** | **$ (416,448)** |
| | | | | **Increases to Fund Balance** | | |
| | | | | Equipment Replacement | | 50,000 |
| | | | | E-911 | | 23,689 |
| | | | | Water/WasteWater | | 13,227 |
| | | | | | **Total Increases** | **$ 86,916** |
| | | | | **Net Increase/(Decrease) All Fund Balances** | | **$ (329,532)** |