

**CITY OF WHITTIER
ORDINANCE #02-2019**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA,
AMENDING THE 2019 BUDGET AND APPROPRIATING FUNDS**

WHEREAS, the City of Whittier 2019 Budget was passed via Ordinance #06-2018 on December 28, 2018 covering the period from January 1, 2019 through December 31, 2019; and

WHEREAS, based on actual revenues and expenses/expenditures varying from budget projections, and at the request of the City Council, and due to the transition from a contracted CPA firm to bringing financial management in-house, additional time was needed to develop meaningful amendments to the budget to more accurately reflect the current operations of the City; and

WHEREAS, this budget amendment represents changes that have taken place since the initial budget was passed; for example, at the time the 2019 Budget was formulated, the costs of operating the newly-opened Public Safety Building were not yet known and there is now better information on which to project anticipated costs; and

WHEREAS, a number of budget items were omitted from the original budget, such as National Forest Receipts, State Community Assistance, and other material items, necessitating adjustments to the 2019 Budget; and

WHEREAS, the City Council authorized Resolutions during the year which affect the budget and also require appropriation and which are incorporated in the attached proposed 2019 Budget revision (such as the purchase of a new generator for the Public Safety Building, the impact of the cola, etc.).

NOW THEREFORE, THE WHITTIER CITY COUNCIL HEREBY ORDAINS;

Section 1. This is a non-Code ordinance.

Section 2: The General Fund 2019 Budget is hereby amended and funds appropriated according to the detailed line item modifications included on the attached spreadsheet, as follows: 1) Revenues are increased by \$292,810; 2) Transfers-In are increased \$70,000 (which includes \$75,000 from the CPV Fund authorized in Resolution #25-2019 but which requires appropriation language to authorize the transfer between funds - for the purchase of a Fire Truck); 3) Expenditures are increased by \$639,546 which includes the purchase of a generator for the Public Safety Building in the amount of \$156,988 authorized in the prior year by Resolution #32-2018 and purchased in 2019, necessitating a re-appropriation, and also including \$150,000 for purchase of the fire truck authorized by Resolution #25-2019 which requires appropriation language to increase the budget; and 4) Transfers-Out are decreased by \$15,000. In sum, these budget adjustments reduce General Fund reserves by \$261,736, to end the year with an estimated total decrease in General Fund reserves of \$188,326.

Section 3: The Water and Wastewater Enterprise Fund 2019 Budget is hereby amended and funds appropriated according to the modifications included on the attached spreadsheet, and summarized as follows: 1) Revenues are increased by \$80,000; 2) Expenses are increased by \$13,900; and 3) Transfers-Out are decreased by (\$8,000) for a net increase in projected Water/Wastewater Fund surplus of \$74,100.

Section 4: The Harbor Enterprise Fund 2019 Budget is hereby amended and funds appropriated according to the modifications included on the attached spreadsheet, and summarized as follows: 1) Revenues are decreased by (\$46,250); 2) Transfers-In from CPV Fund are increased \$40,000 due to insufficient transfer to cover bond payments as intended; and 3) Expenses are increased by \$1,127,700 with the majority of that being \$940,000 in depreciation which was not previously budgeted, for a total cash-related increase in expenses of \$187,700; for an overall \$183,950 reduction in projected 2019 Harbor Fund surplus from \$356,250 to \$172,300.

Section 5. The Delong Dock Enterprise Fund 2019 is a Fund created in 2019, extracting the activities related to the Delong Dock out of the Harbor Enterprise Fund. The Delong Dock Budget is amended to reduce anticipated revenues by \$221,000 resulting in an expected budget surplus for 2019 of \$59,750.

Section 6. The Motor Pool Internal Service Fund is a Fund created in 2019. The budget is created to increase Motor Pool vehicle rent (from the Police Department) in the amount of \$15,000.

Section 7: Effective Date. This Ordinance shall take effect immediately upon its adoption.


ENACTED BY THE CITY COUNCIL OF THE CITY OF WHITTIER, ALASKA, this 25th day of November, 2019.

Introduced By: Dave Dickason
Introduction Date: November 25, 2019

ATTEST:



Naelene Matsumiya
City Clerk



Dave Dickason
Mayor

Ayes: 5
Nays: 0
Absent: 2
Abstain: 0