



**ORDINANCE 2020-04**

**AN ORDINANCE FOR THE CITY OF DELTA JUNCTION, ALASKA  
AMENDING CITY CODE OF ORDINANCES,  
CHAPTER 1.35, FISCAL PROCEDURES**

**WHEREAS,** the Finance Department operates under the fiscal procedures set forth in Chapter 1.35 of the City Code of Ordinances (“Code”);

**WHEREAS,** an update of the Code is needed to align the fiscal procedures in Chapter 1.35 of the Code with the current procedures used in the Finance Department; and

**WHEREAS,** updating the Code to our current procedures is vital in making sure that the procedures are followed long after the change is made.

**NOW THEREFORE,** be it ordained by the Council for the City of Delta Junction that Chapter 1.35 be amended to read as attached.

Introduction:	April 7, 2020
First Reading:	April 7, 2020
Public Hearing:	April 21, 2020
Second Reading:	April 21, 2020
Adoption:	April 21, 2020

**ADOPTED** by a duly constituted quorum of the City Council of Delta Junction this 21st day of April 2020.

	YES	NO	ABSENT	ABSTAIN
Seat A: Heinbockel				
Seat B: Musgrove				
Seat C: Brown				
Seat D: Degnan				
Seat E: Lester				
Seat F: Levinson				
Seat G: Hallgren				

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JW Musgrove, Mayor

CITY  
SEAL

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Pat White, City Clerk

CHAPTER 1.35  
FISCAL PROCEDURES

- 1.35.010 Fiscal Year
- 1.35.020 Budget and Capital Program
- 1.35.021 **Budget Adoption**
- 1.35.022 **Budget Revision**
- 1.35.030 Appropriations Required
- 1.35.040 Checks
- 1.35.050 Audit
- 1.35.060 **Purchases over \$1,000**
- 1.35.070 **Quarterly Budget Reporting**

1.35.010 Fiscal Year: The fiscal year of the city shall be the first day of July each year to the following thirtieth day of June.

1.35.020 Budget and Capital Program: The Council shall establish the manner for the preparation and submission of the budgets and the capital programs by the ~~executive mayor~~. After public hearing, the Council may approve by ordinance the budgets proposed, with or without amendments, and shall appropriate the funds required.

1.35.021 Budget Adoption: The fiscal budget of the City of Delta Junction, for the next fiscal year, shall be adopted by ordinance by the City Council by June 30th of each year.

1.35.022 Budget Revisions: Budget revisions may be necessary, at times. Once the fiscal year is completed, the Finance Officer will present (if needed) a "Budget Reconciliation" to the Council for approval and adoption by ordinance.

1.35.030 Appropriations Required: No city funds may be disbursed without appropriation by ordinance, including the annual budget ordinance, amendments thereof, and supplemental and emergency appropriation ordinances.

1.35.040 Checks: ~~City checks shall be signed by the officer or officers of the City as provided by resolution of the council.~~ Paper checks issued by the City shall require two signatures from authorized signers on the bank account associated with the check. Electronic Fund Transfer (EFT) checks shall require two signatures, from authorized signers, on Mayor-approved EFT form.

1.35.050 Audit: The Council shall provide for an audit or statement of annual income and expenditures. To make the audit, the Council shall designate a public accountant who has no personal interest, direct or indirect, in the fiscal affairs of the city. Copies of the audit shall be available to the public upon request.

1.35.060 Purchases Over \$1,000: No checks or EFTs, excluding payroll-related checks or EFTs, of \$1,000 or more may be issued or disbursed without the prior approval of the City Council.

1.35.070 Quarterly Reporting: The Finance Officer shall make available to the City Council and the public, a quarterly report of the Fiscal Budget versus actual spending. This report shall be produced, provided to the City Council, and released to the public no later than the second regular City Council meeting of the month, following the end of the quarter.