

**City of Kodiak Special Council Meeting Agenda for February 2, 2012
7:30 p.m., at 710 Mill Bay Road, Borough Conference Room (Room 121)**



- I. Call to Order**
Roll Call

- II. Second Reading and Public Hearing, Ordinance No. 1295, Establishing Supplemental Appropriation No. 1 to the Budget for the Fiscal Year Commencing on the First Day of July 2011 and Ending on the Thirtieth Day of June 2012 1**

- III. Adjournment**

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MEMORANDUM TO COUNCIL

To: Mayor Branson and City Councilmembers
From: Aimée Kniazowski, City Manager 
Thru: Mary Munk, Finance Director 
Date: February 2, 2012

Agenda Item: II. Second Reading and Public Hearing, Ordinance No. 1295, Establishing Supplemental Appropriation No. 1 to the Budget for the Fiscal Year Commencing on the First Day of July 2011 and Ending on the Thirtieth Day of June 2012.

SUMMARY: Supplemental Appropriation No. 1 to the FY2012 budget totals \$19,030,137. It is customary for the City Council to approve at least one supplemental budget annually to authorize the adjustments of current revenues and expenses. The details of Supplemental Appropriation No. 1 are listed in the attachment provided (Attachment B). These adjustments are for the operating funds as well as additions to project funds for grant revenues received and additional expenditures needed that were not known at the time the original budget was adopted. This is the first supplemental for FY2012. Staff recommends adoption of Ordinance No. 1295 in the second reading following the public hearing.

PREVIOUS COUNCIL ACTION:

- June 23, 2011, the City Council adopted Ordinance No. 1287 for the FY2012 budget in the amount of \$38,895,801 commencing on the first day of July 2011 and ending on the thirtieth day of June 2012.
- January 24, 2012, Council reviewed Ordinance No. 1295 at the work session.
- January 26, 2012, Council passed Ordinance No. 1295 and advanced to second reading and public hearing at the next regular or special Council meeting.

DISCUSSION: The adoption of the budget by the City Council puts the budget into effect for the budget year July 1 through June 30. Amendments to the budget can occur anytime during the fiscal year through a supplemental budget ordinance, which is introduced as an ordinance at one Council meeting and adopted at the next regular or special meeting.

All new appropriations are authorized by an appropriate ordinance that amends the annual budget ordinance. An ordinance is required to move amounts between funds, departments, and projects, to add permanent personnel, or to grant unscheduled salary increases. Supplemental Appropriation No. 1 is requesting the addition of \$19,030,137 to the adopted and amended budget bringing the total amended budget to \$57,925,938 for FY2012.

FINANCIAL IMPLICATIONS: All expense appropriations requested in Supplemental Appropriation No. 1 are funded by increased revenue sources, additional State and Federal grant sources, and use of fund balances and transfers. The ordinance makes a number of changes in the FY2012 budget reflecting increased revenues and expenditures, new project and grant funding, and movement of funds to more accurately reflect current City operations. Detailed funding sources and expenses can be found in Attachment B.

LEGAL: The Kodiak City Charter and Kodiak City Code grant Council the authority to make appropriations and adopt and amend budgets as required.

STAFF RECOMMENDATION: Staff recommends Council adopt Ordinance No. 1295, Supplemental Appropriation No. 1 to the Budget for the fiscal year commencing on the first day of July 2011 and ending on the thirtieth day of June 2011, following the public hearing.

CITY MANAGER'S COMMENTS: The City traditionally adopts one major budget amendment each fiscal year to make necessary adjustments to cover changes or additions to projects, to account for the receipt of additional general fund revenues, and increased operating expenses. At \$19,030,137 this supplemental is higher than previous years due to the award of five large State grants for the New Library project in the amount of \$6.9 million, Pedestrian Access from Pier II to Downtown in the amount of \$1.6 million, Phase I Baranof Park Improvements in the amount of \$2 million, \$2.6 million for the UV water project, and \$384,000 for initial development of a bike path from Pier II to Deadman's Curve. The total supplemental of \$19,030,137 is going to projects in the amount of \$15,234,645 and all other projects and activities in the amount of \$3,795,492.

The following is a summary breakdown of recent supplemental budget amendments:

2011	\$ 6,101,809	(\$ 2,711,424 projects & \$ 3,390,385 all other)
2010	\$ 4,986,972	(\$ 3,368,637 projects & \$ 1,618,335 all other)
2009	\$ 12,928,681	(\$ 5,706,313 projects & \$ 7,222,368 all other)
2008	\$ 3,330,018	(\$ 2,543,291 projects & \$ 786,727 all other)
2007	\$ 5,060,520	(\$ 2,571,560 projects & \$ 2,488,960 all other)

This amendment includes a transfer from the Enhancement Fund of \$2.5 million to maintain the schedules for the library and Baranof Park projects as discussed with Council over the past few months. The new library would receive \$2 million, which will complete the City's identified match for the project, allow the project to remain on schedule for construction this summer, show City commitment to the library project to corporate and private donors, and meet one of the expectations of the Rasmuson Foundation grant of up to \$500,000 which we will apply for in March. The remaining \$500,000 is identified as the City's contribution to Phase I of the park project which is expected to cost \$3 million. The State provided \$2 million, and the City and Borough will each contribute \$500,000 to complete Phase I by the fall of 2012. The Borough budgeted their contribution to the project last month, and the City's contribution is identified to come from the Enhancement Fund. This project is under a very tight

timeframe to be bid and constructed by the fall. Initiating the project this spring will also help secure necessary State grant funding for Phase II in this year's legislature.

The use of Enhancement Fund revenues requires a supermajority approval of the Council. Recent Council attendance has been limited due to work obligations, illness, and injury. There is also a vacancy with the resignation of Josie Rosales. Given the attendance issues, Council has three main choices.

1. If there is not a supermajority in attendance at this meeting, or if the required number do not support using the Enhancement Fund for the projects, Council can amend the ordinance to fund the projects out of the General Fund (GF) fund balance, with the understanding that a separate amendment and supermajority approval would be required to move the funds out of the Enhancement Fund to replenish the GF fund balance.
2. Council can postpone adoption of the ordinance to another regular or special meeting when at least five Council members will be present.
3. Council can amend the ordinance to remove funding for these projects.

My recommendation is that Council adopt Ordinance No. 1295 in the second reading at this meeting if there are five affirmative votes to appropriate Enhancement Funds. If there isn't supermajority support at this meeting, Council can amend the ordinance to fund the library and park projects from the GF fund balance with the intent to make a separate transfer from the Enhancement Fund in the immediate future. This is definitely not ideal, but necessary if Council will not have all five active members in attendance and voting. It will keep the projects on schedule for construction this summer, help us secure additional outside funding from Rasmuson and other local and corporate donors, and help the City's position in asking for Phase II funding for the park project.

ATTACHMENTS:

Attachment A: Ordinance No. 1295

Attachment B: Backup descriptions containing details and summaries by each fund.

PROPOSED MOTION:

Move to adopt Ordinance No. 1295.

CITY OF KODIAK
ORDINANCE NUMBER 1295

AN ORDINANCE OF THE COUNCIL OF THE CITY OF KODIAK ESTABLISHING SUPPLEMENTAL APPROPRIATION NO. 1 TO THE BUDGET FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF JULY 2011 AND ENDING ON THE THIRTIETH DAY OF JUNE 2012

BE IT ORDAINED by the Council of the City of Kodiak, Alaska, as follows:

Section 1: The following estimated revenues and expenditures are hereby appropriated for the corporate purposes and objects of the City of Kodiak for fiscal year 2012.

ORDINANCE			
FY 2012 Supplemental Budget			
GENERAL FUND			
	Amended Budget	Supplemental # 1	Revised Budget
Anticipated Revenues:			
Sales Tax	\$ 9,100,000	\$ 237,650	\$ 9,337,650
PERS Relief	427,540	137,340	564,880
State Revenue Sharing	430,000	104,300	534,300
Fish Tax - Dept of Revenue	1,000,000	123,200	1,123,200
State Grants	40,000	14,500	54,500
Federal Grants	-	71,700	71,700
Police Protective Custody	500	2,500	3,000
Use of Fund Balance	1,638,770	-	1,638,770
All Other Revenues	4,334,818	-	4,334,818
Total Amended Revenues	<u>\$ 16,971,628</u>	<u>\$ 691,190</u>	<u>\$ 17,662,818</u>
Planned Expenditures:			
Legislative	\$ 235,640	\$ 20,000	\$ 255,640
Legal	80,000	-	80,000
Executive	315,600	14,180	329,780
Emergency Preparedness	56,500	-	56,500
City Clerk	405,050	6,150	411,200
Finance	1,304,050	19,730	1,323,780
Police	6,158,355	(110,460)	6,047,895
Fire	1,742,050	81,930	1,823,980
Public Works	2,698,593	50,310	2,748,903
Engineering	252,620	3,200	255,820
Parks & Recreation	1,200,150	6,850	1,207,000
Library	834,320	8,800	843,120
Non-Departmental	673,700	40,000	713,700
Transfers	1,015,000	550,500	1,565,500
Total Amended Expenditures	<u>\$ 16,971,628</u>	<u>\$ 691,190</u>	<u>\$ 17,662,818</u>

SPECIAL REVENUE FUNDS

	Amended Budget	Supplemental # 1	Revised Budget
Anticipated Revenues:			
Tourism Development	\$ 142,860	\$ -	\$ 142,860
KFDA	60,050	-	60,050
City Enhancement	500,000	2,500,000	3,000,000
Total Amended Revenues	<u>\$ 702,910</u>	<u>\$ 2,500,000</u>	<u>\$ 3,202,910</u>
Planned Expenditures:			
Tourism Development	\$ 142,860	\$ -	\$ 142,860
KFDA	60,050	-	60,050
City Enhancement	500,000	2,500,000	3,000,000
Total Amended Expenditures	<u>\$ 702,910</u>	<u>\$ 2,500,000</u>	<u>\$ 3,202,910</u>

CAPITAL PROJECTS

	Amended Budget	Supplemental # 1	Revised Budget
Anticipated Revenues:			
300 General Capital Projects	\$ 419,230	\$ 1,038,000	\$ 1,457,230
301 Street Improvements	1,795,000	7,000	1,802,000
302 Building Improvements	500,000	8,900,000	9,400,000
305 Water Capital Fund	800,000	(171,355)	628,645
306 Sewer Capital Fund	1,310,000	15,000	1,325,000
307 Cargo Development Fund	332,000	2,446,000	2,778,000
308 Harbor Development	-	-	-
309 Parks & Recreation Fund	74,000	3,000,000	3,074,000
Total Amended Revenues	<u>\$ 5,230,230</u>	<u>\$ 15,234,645</u>	<u>\$ 20,464,875</u>
Planned Expenditures:			
300 General Capital Projects	\$ 419,230	\$ 1,038,000	\$ 1,457,230
301 Street Improvements	1,795,000	7,000	1,802,000
302 Building Improvements	500,000	8,900,000	9,400,000
305 Water Capital Fund	800,000	(171,355)	628,645
306 Sewer Capital Fund	1,310,000	15,000	1,325,000
307 Cargo Development Fund	332,000	2,446,000	2,778,000
308 Harbor Development	-	-	-
309 Parks & Recreation Fund	74,000	3,000,000	3,074,000
Total Amended Expenditures	<u>\$ 5,230,230</u>	<u>\$ 15,234,645</u>	<u>\$ 20,464,875</u>

ENTERPRISE FUNDS

	Amended Budget	Supplemental # 1	Revised Budget
Anticipated Revenues:			
Cargo Fund 500	\$ 1,108,932	\$ 3,740	\$ 1,112,672
Harbor Fund 510	4,234,284	15,930	4,250,214
Boat Yard/Lift 512	1,352,742	2,300	1,355,042
Electric Fund 515	630,913	30,000	660,913
Water Fund 550	2,937,221	531,352	3,468,573
Sewer Fund 570	4,284,710	20,900	4,305,610
Trident Basin Fund 580	348,811	-	348,811
E-911 Services	73,720	80	73,800
Total Amended Revenues	<u>\$ 14,971,333</u>	<u>\$ 604,302</u>	<u>\$ 15,575,635</u>

Enterprise Funds Continued

Planned Expenditures:			
Cargo Fund 500	\$ 1,108,932	\$ 3,740	\$ 1,112,672
Harbor Fund 510	4,234,284	15,930	4,250,214
Boat Yard/Lift 512	1,352,742	2,300	1,355,042
Electric Fund 515	630,913	30,000	660,913
Water Fund 550	2,937,221	531,352	3,468,573
Sewer Fund 570	4,284,710	20,900	4,305,610
Trident Basin Fund 580	348,811	-	348,811
E-911 Services	73,720	80	73,800
Total Amended Expenditures	<u>\$ 14,971,333</u>	<u>\$ 604,302</u>	<u>\$ 15,575,635</u>

INTERNAL SERVICE FUND

	Amended Budget	Supplemental # 1	Revised Budget
Anticipated Revenues:			
Self Insurance Fund	\$ 1,019,700	\$ -	\$ 1,019,700
Total Amended Revenues	<u>\$ 1,019,700</u>	<u>\$ -</u>	<u>\$ 1,019,700</u>
Planned Expenditures:			
Self Insurance Fund	\$ 1,019,700	\$ -	\$ 1,019,700
Total Amended Expenditures	<u>\$ 1,019,700</u>	<u>\$ -</u>	<u>\$ 1,019,700</u>
Total Revenues	\$ 38,895,801	\$ 19,030,137	\$ 57,925,938
Total Expenditures	\$ 38,895,801	\$ 19,030,137	\$ 57,925,938

Section 2: This ordinance shall be in full force and effect from and after its passage as required by law.

CITY OF KODIAK

MAYOR

ATTEST:

CITY CLERK

First Reading: January 26, 2012
Second Reading:
Effective Date:

CITY OF KODIAK
 FY 2012 Supplemental
 Attachment B

	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%	
Fund 100 General Fund								
REVENUES:								
310.100 Property Taxes	770,000			770,000	600,000	170,000	78%	
310.111 PILOT from KIHA	3,500			3,500	-	3,500	0%	
310.200 Sales Taxes	9,100,000		237,650	9,337,650	3,053,900	6,283,750	33%	Revenues received higher then anticipated
310.900 Penalty & Interest	25,000			25,000	16,433	8,567	66%	
320.000 License & Permits	75,000			75,000	29,287	45,713	39%	
330.100 PERS Relief	427,540		137,340	564,880	-	564,880	0%	Adjustment to PERS Relief
330.105 State Revenue Sharing	430,000		104,300	534,300	534,336	(36)	100%	Revenues received higher then anticipated
330.130 Fish Tax - Dept of Rev	1,000,000		123,200	1,123,200	1,123,205	(5)	100%	Revenues received higher then anticipated
330.131 Fish Tax - DCED (Shared Fish Tax)	70,000			70,000	160	69,840	0%	
330.140 Fuel Tax Sharing	6,500			6,500	6,882	(382)	106%	
330.150 Alcohol Beverage Sharing	31,000			31,000	-	31,000	0%	
330.160 Utility Revenue Sharing	38,100			38,100	-	38,100	0%	
330.300 State Grant Capital	-		41,000	41,000	41,000	-	100%	Received \$41,000 for Passenger Transport for Jail
330.305 State Grant - Operations	40,000		(26,500)	13,500	6,500	7,000	48%	Library Grant \$6,500, Continuing Education Grant Library \$1,000, Alaska Internet Crimes Against Children Task Force, \$6,000
330.325 Federal Grant	-		71,700	71,700	5,487			EMPG Grant \$15,000, Alaska Shield \$31,700, State Homeland Security Grant \$25,000
340.100 Boarding of Prisoners	905,340			905,340	396,668	508,673	44%	
340.110 State Trooper Comm Contract	120,000			120,000	19,688	100,313	16%	
340.120 Other Police Services	20,000			20,000	1,570	18,430	8%	
340.130 Police Protective Custody	500		2,500	3,000	1,550	1,450	52%	Revenues received higher then anticipated
340.240 Borough Building Inspections	140,000			140,000	41,778	98,222	30%	
340.300 Ambulance Services	40,000			40,000	1,983	38,017	5%	
340.310 Fire Miscellaneous	1,000			1,000	-	1,000	0%	
340.400 School Crossing Guard	12,000			12,000	-	12,000	0%	
340.405 School Lifeguard Services	7,500			7,500	4,449	3,051	59%	
340.405 Parks & Recreation Revenues	116,000			116,000	39,994	76,006	34%	
340.520 Library Revenue	19,000			19,000	6,115	12,885	32%	
340.545 Miscellaneous Service Charges	10,200			10,200	25	10,175	0%	
350.100 Fines & Forfeits	20,500			20,500	1,574	18,926	8%	
360.100 Interest on Investments	60,000			60,000	-	60,000	0%	
363.100 Rents & Royalties	150,000			150,000	84,202	65,798	56%	
375.600 Miscellaneous other	503,800			503,800	11,119	492,681	2%	
380.100 Cargo Terminal Services	34,940			34,940	34,940	-	100%	
380.110 Boat Harbor Services	87,350			87,350	87,350	-	100%	
380.115 Boat Yard Service	34,940			34,940	34,940	-	100%	
380.118 Electric	17,470			17,470	17,470	-	100%	
380.120 Water Services	87,360			87,360	87,360	-	100%	
380.121 Sewer Services	87,360			87,360	87,360	-	100%	
380.125 Trident Basin	17,470			17,470	17,470	-	100%	
380.130 Tourism Services	36,860			36,860	36,860	-	100%	
380.150 Public Works	295,668			295,668	295,668	-	100%	
380.190 Engineering/Inspections Fees	90,960			90,960	90,960	-	100%	
385.100 Approp. From Fund Balance	1,638,770			1,638,770	-	1,638,770	0%	
390.780 Transfer from Insurance Fund	400,000			400,000	400,000	-	100%	
TOTAL REVENUES	16,971,628	-	691,190	17,662,818	7,218,284	10,378,321	41%	

EXPENDITURES:

Legislative	235,640		20,000	255,640	42,118	213,522	16%	Professional Services for Fisheries Analysis \$20,000
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CITY OF KODIAK
 FY 2012 Supplemental
 Attachment B

	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%	
Legal	80,000			80,000	13,965	66,035	17%	
Executive	315,600		14,180	329,780	126,150	203,630	38%	Asset Management Professional Services \$10,000, PERS Relief \$4,180
Emergency Preparedness	56,500			56,500	13,747	42,753	24%	
City Clerk - Clerk	271,190		4,520	275,710	88,203	187,507	32%	PERS Relief \$3,020, Computer Replacement \$1,500
City Clerk - Records	133,860		1,630	135,490	44,668	90,822	33%	PERS Relief \$1,630
Finance	1,304,050		19,730	1,323,780	520,416	803,364	39%	Unanticipated Software Support \$5,000, PERS Relief \$12,730, \$2,000 Administrative Supplies
Police	6,158,355		(110,460)	6,047,895	2,249,496	3,798,399	37%	Alaska Internet Crimes Against Children Task Force \$6,000, Pro Com repair to Pillar Mountain Tower Array \$19,500, \$5,000 change order for Animal Control Building Repairs, Corrections Overtime \$12,000, Communications Overtime \$36,000, PERS Relief \$59,340, Vehicle for jail \$3,000 (\$38,000 previously budgeted), \$1,700 for Blood Draws for Jail DUI Cases, Reduce Police Station Parking Lot Paving \$253,000
Fire	1,742,050		81,930	1,823,980	713,428	1,110,552	39%	Alaska Shield Exercise - Federal Grant \$31,700, Home Land Security Grant - Personal Protective Gear \$25,000, Annual Leave Payoff \$5,000, PERS Relief \$20,230
Public Works	2,698,593		50,310	2,748,903	1,065,601	1,683,302	39%	PERS Relief \$15,310, Overtime \$35,000
Engineering	252,620		3,200	255,820	46,722	209,098	18%	PERS Relief \$3,200
Parks & Recreation	1,200,150		6,850	1,207,000	443,286	763,714	37%	PERS Relief \$6,850
Library	834,320		8,800	843,120	323,882	519,238	38%	State Continue Education Grant \$1,000, PERS Relief \$7,800
Non-Departmental	673,700		40,000	713,700	526,197	187,503	74%	Public Utilities for Old Police Station
Transfers	1,015,000		550,500	1,565,500	1,015,000	550,500	65%	Revise Transfer to E-911 Project 4029 \$275,000, Fire Engine 4032 \$22,500, Police Parking Lot \$253,000

TOTAL EXPENDITURES	16,971,628	-	691,190	17,662,818	7,232,881	10,429,937	41%	
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Fund 251 Tourism Development

Revenues:								
Hotel/Motel Tax	142,860			142,860	67,447	75,413	47%	
Interest on Investments	-			-	-	-	#DIV/0!	
Approp. From Fund Balance	-			-	-	-	#DIV/0!	
Revenues:	142,860	-	-	142,860	67,447	75,413	47%	

Expenditures:	142,860	-	-	142,860	92,860	50,000	65%	
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Fund 254 KFPA

Revenues:								
Rents	60,000			60,000	53,065	6,935	88%	
Interest on Investments	50			50	-	50	0%	
Approp. From Fund Balance	-			-	-	-	0%	
Revenues:	60,050	-	-	60,050	53,065	6,985	88%	

Expenditures:	60,050	-	-	60,050	10,923	49,127	18%	
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Fund 299 City Enhancement

Revenues:

**CITY OF KODIAK
FY 2012 Supplemental
Attachment B**

	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%	
Interest on Investments	55,000			55,000	45,376	9,624	83%	
Gibson Cove Cannery	40,500			40,500	20,514	19,986	51%	
Other Revenue - Land Sales	100,000			100,000	-	100,000	0%	
Approp. From Fund Balance	304,500		2,500,000	2,804,500	-	2,804,500	0%	Transfer to New Library Project \$2,000,000, Transfer to Parks & Recreations Project \$500,000
Transfer from General Fund	-			-	-	-	0%	
Revenues:	500,000	-	2,500,000	3,000,000	65,890	2,934,110	0%	

Expenditures:	500,000	-	2,500,000	3,000,000	500,000	2,500,000	0%	Transfer to New Library Project \$2,000,000, Transfer to Parks & Recreations Project \$500,000
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Fund 300 General Capital Projects

Revenue:	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%	
State Grants	4,230	14,500	735,000	753,730	681,752	71,978	90%	Project 4014 \$700,000, Project 4033 \$35,000
Federal Grants	400,000	300,000	27,500	727,500	276,175	451,325	38%	Additional Fed Grant for 4032 \$27,500
Approp. From Fund Balance		50,000		50,000	-	50,000	0%	
Transfer from General Fund	15,000	1,115,000	550,500	1,680,500	1,130,000	550,500	67%	Revise Transfer for 4029 \$275,000, 4032 \$22,500, Police Parking Lot \$253,000
Transfer from Enhancement Fund	-	100,000		100,000	100,000	-	100%	
Transfer from harbor Fund	-	20,000		20,000	20,000	-	100%	
Transfer from Land Development	-	115,000		115,000	115,000	-	100%	
Transfer from E-911 Fund	-	275,000	(275,000)	-	-	-		Revise Transfer for 4029
Revenues:	419,230	1,989,500	1,038,000	3,446,730	2,322,927	1,123,803	67%	

Expenditures:

4001 Near Island Development		85,000		85,000	76,698	8,302	90%	
4002 City Land Development		70,000		70,000	44,912	25,088	64%	
4009 Compr Records Management Prog		275,000		275,000	238,237	36,763	87%	
4013 Museum Building - Phase I		250,000		250,000	236,056	13,944	94%	
4014 Municipal Airport Improvements		-	700,000	700,000	669,523	30,477	96%	Closed in FY 2012 - Needs to be reopened \$700,000,
4015 Fire Station Upgrades		550,000		550,000	455,434	94,566	83%	
4026 Energy Grants KIB/COK		50,000		50,000	40,189	9,811	80%	
4027 Alaska Shield Hazmat Exercise/Anchorage		14,500		14,500	8,045	6,455	55%	
4028 Financial Software Upgrade	15,000	320,000		335,000	309,798	25,202	92%	
4029 E-911 Upgrade System		275,000		275,000	-	275,000	0%	
4030 Classification & Compensation Study		100,000		100,000	22,623	77,377	23%	
4031 Home Land Security	4,230	-		4,230	4,230	-	100%	
4032 Fire Department Engine Replacement	400,000	-	50,000	450,000	-	450,000	0%	
4033 Fire Department Ambulance Replacement	-	-	35,000	35,000	-	35,000	0%	State Grant EMS \$35,000, Match \$43,729, Unmet \$96,186
4034 Paving Police Station Parking Lot	-	-	253,000	253,000	-	253,000	0%	Transfer from Police Department Pre Approved Parking Lot Paving
Expenditures:	419,230	1,989,500	1,038,000	3,446,730	2,105,744	1,340,986	61%	

Fund 301 Street Improvement

Revenue:	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%	
State Grants				-	-	-		
Federal Grants				-	-	-		
Interest on Investments		120,000		120,000	120,000	-	100%	
Approp. From Fund Balance	540,000	1,258,332	(503,382)	1,294,950	-	1,294,950	0%	Reduce use of fund balance
Transfer from General Fund	450,000	729,000		1,179,000	821,000	358,000	70%	
Transfer from Water Capital 305		625,400		625,400	625,400	-	100%	
Transfer from Sewer Capital 306		714,400		714,400	714,400	-	100%	

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	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%
Transfer from Harbor Fund 510		25,000		25,000	25,000	-	100%
Transfer from Water Fund 550	290,000	845,100	510,382	1,645,482	1,135,100	510,382	69%
Transfer from Sewer Fund 570	515,000	35,000		550,000	550,000	-	100%
Revenues:	1,795,000	4,352,232	7,000	6,154,232	3,990,900	2,163,332	65%
Expenditures:							
5003 Annual Sidewalk/Curb	-	640,032		640,032	500,758	139,274	78%
5019 Maple Street - Phase III	1,750,000	2,410,200		4,160,200	3,486,219	673,981	84%
5024 SPCC PLAN (Spill Prevention Control & Counter Measure	-	209,000	7,000	216,000	210,048	5,952	97% Additional Funding Needed
5025 Pavement Repairs	-	800,000		800,000	684,839	115,161	
5026 Baranof Museum Retaining Wall Replacement	-	293,000		293,000	268,172	24,828	92%
5028 Specs 2000	45,000			45,000	236	44,764	1%
5098 Transfers	-	-		-	-	-	
Expenditures:	1,795,000	4,352,232	7,000	6,154,232	5,150,272	1,003,960	84%
Fund 302 Building Improvement Fund							
Revenues:							
Interest on Investments		1,000		1,000	1,000	-	100%
State Grants		-	6,900,000	6,900,000	-	6,900,000	0% 6012 State Grant
Local Funding - Pledges			-	-	-	-	
Local Funding Grant			-	-	-	-	
Transfer from General Fund		1,000,000	-	1,000,000	1,000,000	-	100%
Transfer from New Library Fund 255		5,424		5,424	5,424	-	100%
Transfer from Enhancement Fund	500,000	10,000	2,000,000	2,510,000	510,000	2,000,000	20% Transfer from Enhancement Fund 299
Approp. From Fund Balance							
Revenues:	500,000	1,016,424	8,900,000	10,416,424	1,516,424	8,900,000	15%
Expenditures:							
6012 New Library	500,000	1,016,424	8,900,000	10,416,424	147,579	10,268,845	1% State Grant DEC 12-DC-444 & Enhancement Fund Transfer
Expenditures:	500,000	1,016,424	8,900,000	10,416,424	147,579	10,268,845	1%
Fund 305 Water Capital							
Revenues:							
State Grants		2,800,000	2,604,452	5,404,452	1,402,259	4,002,193	26% 7020 & 7023 - State Grant
Federal Grants		768,000		768,000	332,469		
Approp. From Fund Balance	800,000	286,140	34,938	1,121,078	-	1,121,078	0% Re open Project 7020, Project 7024 \$8,000
ADEC Drinking Loans		5,573,930	(2,810,745)	2,763,185	-	2,763,185	0% Reduce use of DEC Drinking Water Loan #503061
ADEC Clean Water Loans		341,930		341,930	200,394	141,536	59%
Transfer from Street Improvement Fund		78,000		78,000	78,000	-	100%
Transfer from Water Fund 550	-	349,000		349,000	349,000	-	100%
Transfer from Sewer Fund 570		98,000		98,000	98,000	-	100%
Transfer from Sewer Capital 306		-		-	-	-	
Revenues:	800,000	10,295,000	(171,355)	10,923,645	2,460,122	8,027,992	23%
Expenditures:							
7020 UV Pre/Final Design Secondary Water Treatment Facility			900,000	900,000	873,151	26,849	0% Closed in FY 2012 - Needs to be reopened
7021 Phase II DOWNTOWN Comprehensive Water, Sewer, & Storm Drain		850,000		850,000	426,249	423,751	0%

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	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%	
7023 UV Water Treatment Facility Construction		8,800,000	(1,079,355)	7,720,645	2,772,738	4,947,907	0%	Revised Budget from DEC
7024 Utility Rate Study		40,000	8,000	48,000	37,131	10,869	0%	Additional funds for Sewer rate study
7026 Aleutian Homes Water & Sewer Replacement Proj Phase V		260,000		260,000	247,557	12,443	0%	
7029 Monashka Pump House Feasibility Study	-	225,000		225,000	151,329	73,671	0%	
7030 Replace Chlorine Solution Storage Tank WWTP		120,000		120,000	-	120,000	0%	
7031 Monashka Watershed Survey	250,000			250,000	-	250,000		
7033 Pillar Creek Dam Spillway Repair Work	550,000			550,000	38,277	511,723		
7099 Transfer		-		-	-	-	0%	
Expenditures:	800,000	10,295,000	(171,355)	10,923,645	4,546,430	6,377,215	42%	
Fund 306 Sewer Capital Fund								
Revenues:								
Charges for Sewer Sales (10%)		26,000		26,000	26,000	-	100%	
Approp. From Fund Balance	1,310,000	570,000	15,000	1,895,000	-	1,895,000	0%	Project 7510
Transfer from Street Improvement Fund 301	-	15,000		15,000	15,000	-	100%	
Revenues:	1,310,000	611,000	15,000	1,936,000	41,000	1,895,000	2%	
Expenditures:								
7508 Lift Station Electric (5)		26,000		26,000	1,079	24,921	4%	
7509 Upgrade Lift Station #1		150,000		150,000	-	150,000	0%	
7510 Sludge Study & Composting		270,000	15,000	285,000	284,630	370	0%	Additional Funding Needed
7512 Aeration Basin Air Control System		150,000		150,000	-	150,000	0%	
7513 Inflow & Infiltration Repair materials	10,000	15,000		25,000	2,813	22,187	0%	
7514 Rehabilitate Press pump Station	400,000	-		400,000	-	400,000	0%	
7516 Replace Lift Station #1 & #2	900,000	-		900,000	-	900,000	0%	
7599 Transfer		-		-	-	-		
Expenditures:	1,310,000	611,000	15,000	1,936,000	288,522	1,647,478	15%	
Fund 307 Cargo Development Fund								
Revenues:								
State Grants		950,000	1,984,000	2,934,000	295,752	2,638,248	10%	8016 State Grant \$1,600,000 and 8023 State Grant \$384,000
Approp. From Fund Balance	332,000	365,700	462,000	1,159,700	-	1,159,700	0%	8013 Studies \$223,000 & \$239,000
Revenues:	332,000	1,315,700	2,446,000	4,093,700	295,752	3,797,948	7%	
Expenditures:								
8013 Design & Engineering Pier III		250,000	462,000	712,000	65,943	646,057	9%	\$223,000 Wave Study, \$239,000 Geo Tech Study
8015 Cruise Ship Facility Planning - Pier II		250,000		250,000	250,000	-	100%	
8016 Pedestrian Access from Pier II		700,000	1,984,000	2,684,000	42,806	2,641,194	2%	Additional State Grant
8017 Inspection Pier II and Inner Harbor Docks		85,700		85,700	64,241	21,459	75%	
8018 Security Improvements	20,000	30,000		50,000	-	50,000	0%	
8019 Oscar's Dock Electric	150,000	-		150,000	-	150,000	0%	
8020 Decking for Dock I	100,000	-		100,000	-	100,000	0%	
8021 Zinc Replacement	50,000	-		50,000	7,660	42,340	15%	
8022 Data Weather Station	12,000	-		12,000	5,000	7,000	42%	
Expenditures:	332,000	1,315,700	2,446,000	4,093,700	435,651	3,658,049	11%	

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	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%
Fund 308 Harbor Development							
Revenues:							
State Grant		-		-	-	-	
Federal Grants		-		-	-	-	
ADEC Clean Water Loan - Project # 8514	-	-		-	-	-	
Proceeds from Bond Sale		-		-	-	-	
Approp. From Fund Balance	(500,000)	1,015,000		515,000	-	515,000	0%
Transfer from General Fund	500,000	260,000		780,000	780,000	-	100%
Transfer from Boat Harbor		-		-	-	-	
Water Capital 305		-		-	-	-	
Sewer Capital 306		-		-	-	-	
Revenues:	-	1,295,000	-	1,295,000	780,000	515,000	60%
Expenditures:							
8515 Harbor Security Camera System		10,000		10,000	-	10,000	0%
8516 Float, Boat Launch, SPH		150,000		150,000	14,863	135,137	10%
8517 Restrooms, Fisherman's Hall		200,000		200,000	53	199,947	0%
8519 SPH Ladders		20,000		20,000	9,791	10,209	49%
8520 SHH Repairs		745,000		745,000	389,407	355,593	52%
8521 Channel Transient Float/ Bull Rails		25,000		25,000	-	25,000	0%
8023 Oscar's Dock Fender Pilling Replacement		45,000		45,000	-	45,000	0%
8024 Water Front Harbor Planning		100,000		100,000	3,793	96,207	4%
9598 Transfers		-		-	-	-	0%
Expenditures:	-	1,295,000	-	1,295,000	417,907	877,093	32%
Fund 309 Parks & Rec Capital							
Revenue:							
State Grants		100,000	2,000,000	2,100,000	126,755	1,973,245	6% 9001 State Grant
Local Grants			500,000	500,000	-	500,000	0% 9001 From KIB
Approp. From Fund Balance	24,000	346,629		370,629	-	370,629	0%
Transfer from Enhancement Fund			500,000	500,000	500,000	-	100% 9001 Transfer from Fund 299
Transfer from General Fund	50,000	201,465	-	251,465	251,465	-	100%
Revenues:	74,000	648,094	3,000,000	3,722,094	878,220	2,843,874	24%
Expenditures:							
9001 Baranof Park Improvements (E&D)		350,000	3,000,000	3,350,000	248,379	3,101,621	7% \$2,000,000 State Grant, \$500 Transfer Fund 299, \$500 from KIB
9004 Playground Equipment & Improve	18,000	55,000		73,000	32,123	40,877	44%
9007 Storage Building - Baranof Park	40,000	75,000		115,000	41,036	73,964	36%
9012 Baranof Baseball Field Improvements		48,094		48,094	42,816	5,278	89%
9013 Major Park Maintenance	16,000	70,000		86,000	65,938	20,062	77%
9014 Building Improvement (Weatherization)		50,000		50,000	19,768	30,232	40%
9098 Transfers		-		-	-	-	0%
Expenditures:	74,000	648,094	3,000,000	3,722,094	450,060	3,272,034	12%
Fund 500 Cargo Terminal							
Revenue:							
PERS Relief	12,020		3,740	15,760	-	15,760	0% PERS Relief
Dockage Pier III	130,000			130,000	49,026	80,974	38%
Cruise Ship Revenues	80,000			80,000	56,679	23,321	71%
Pier III Lease	300,000			300,000	144,570	155,430	48%

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	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%
Warf	520,000			520,000	174,983	345,017	34%
Interest on Investments	7,000			7,000	-	7,000	0%
Warehouse Rental	200,000			200,000	99,396	100,604	50%
Van Storage Rental	12,000			12,000	11,392	608	95%
Miscellaneous	-			-	90	(90)	
Approp. From Retained Earnings	(152,088)			(152,088)	-	(152,088)	0%
Transfer	-			-	-	-	
Revenues:	1,108,932	-	3,740	1,112,672	536,137	576,535	48%
Expenditures:							
Cargo Terminal Administration	380,230		3,740	383,970	162,718	221,252	42% PERS Relief
Cargo Terminal Interfund Charges	189,212			189,212	189,212	-	100%
Cargo Terminal Warehouse	11,000			11,000	7,373	3,627	67%
Cargo Terminal Pier II	509,490			509,490	26,828	482,662	5%
Cargo Terminal Pier III	19,000			19,000	1,227	17,773	6%
Expenditures:	1,108,932	-	3,740	1,112,672	387,358	725,314	35%

Fund 510 Boat Harbor Fund

Revenue:							
PERS Relief	51,140		15,930	67,070	-	67,070	0% PERS Relief
Dockage AMHS	60,000			60,000	40,938	19,062	68%
Exclusive Moorage	1,225,000			1,225,000	1,269,688	(44,688)	104%
Transient Moorage	500,000			500,000	273,567	226,433	55%
Harbormaster Service	10,000			10,000	4,930	5,070	49%
Gridiron Fees	15,000			15,000	5,938	9,062	40%
Pier/Dock Fees	150,000			150,000	72,502	77,498	48%
Used Oil Fees	5,000			5,000	4,182	819	84%
Waiting List Fees	2,000			2,000	1,250	750	63%
Trailer Parking Fees	25,000			25,000	14,220	10,780	57%
Bulk Oil Sales/Charges	60,000			60,000	20,428	39,572	34%
Gear Storage	30,000			30,000	22,656	7,344	76%
Launch Ramp Fees	20,000			20,000	3,309	16,691	17%
Interest on Investments	30,000			30,000	4,338	25,662	14%
Office Rent AMHS	15,500			15,500	6,439	9,061	42%
Other Revenues	7,300			7,300	5,595	1,705	77%
Harbor Services to Cargo	197,988			197,988	197,988	-	100%
Approp from Retained Earnings	1,830,356			1,830,356	-	1,830,356	0%
Transfer	-			-	-	-	
Revenues:	4,234,284	-	15,930	4,250,214	1,947,968	2,302,246	46%
Expenditures:							
Boat Harbor Administration	3,262,540		15,930	3,278,470	832,667	2,445,803	25% PERS Relief
Boat Harbor Interfund	171,744			171,744	171,744	-	100%
Transfer to Boat Yard Lift	800,000			800,000	800,000	-	100%
Expenditures:	4,234,284	-	15,930	4,250,214	1,804,411	2,445,803	42%

Fund 512 Boat Yard/Lift

Revenues:							
PERS Relief	7,430		2,300	9,730	-	9,730	0% PERS Relief
Customer Fees	530,500			530,500	120,740	409,760	23%
Interest on Investments	5,000			5,000	-	5,000	0%
Other Revenue	2,000			2,000	100	1,900	5%
Approp from Retained Earnings	7,812			7,812	-	7,812	0%

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	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%	
Transfer	800,000			800,000	800,000	-	100%	
Revenues:	1,352,742	-	2,300	1,355,042	920,840	434,202	68%	
Expenditures:								
Yard Administration	1,176,160		2,300	1,178,460	317,980	860,480	27%	PERS Relief
Boat Yard Interfund	176,582			176,582	176,582	-	100%	
Expenditures:	1,352,742	-	2,300	1,355,042	494,562	860,480	36%	
Fund 515 Harbor Electrical								
Revenues:								
Non-Meter Charge	20,000			20,000	8,280	11,720	41%	
Customer Charge recurring	115,000			115,000	46,781	68,220	41%	
Connect/Disconnect fee	7,000			7,000	3,900	3,100	56%	
Energy Charge	500,000		30,000	530,000	212,718	317,282	40%	Higher than anticipated
Record Fee	1,000			1,000	405	595	41%	
HM Service	3,000			3,000	1,870	1,130	62%	
Interest on Investments	1,000			1,000	-	1,000	0%	
Approp from Retained Earnings	(16,087)			(16,087)	-	(16,087)	0%	
Transfer	-			-	-	-		
Revenues:	630,913	-	30,000	660,913	273,954	386,959	41%	
Expenditures:								
Electric Utility Administration	535,500		30,000	565,500	133,189	432,311	24%	Increased from FY 2011 Actual Expenses
Electric Utility Interfund	95,413			95,413	95,413	-	100%	
Expenditures:	630,913	-	30,000	660,913	228,602	432,311	35%	
Fund 550 Water Utility								
Revenues:								
PERS Relief	28,820		8,970	37,790	-	37,790	0%	PERS Relief
Water Sales Metered	1,108,100		132,972	1,241,072	555,071	686,001	45%	City Council Resolution 2011-35 Water Fees 12%
Water Sales City	908,720		109,046	1,017,766	447,597	570,170	44%	City Council Resolution 2011-35 Water Fees 12%
Water Sales Borough	590,850		70,902	661,752	295,291	366,461	45%	City Council Resolution 2011-35 Water Fees 12%
Water Service Connections	8,430		1,012	9,442	640	8,802	7%	City Council Resolution 2011-35 Water Fees 12%
Interest on Investments	30,000			30,000	-	30,000	0%	
Other Revenues	20,000		-	20,000	6,141	13,859	31%	
Approp From Retained Earnings	242,301		208,450	450,751	-	450,751	0%	Transfer to Street Improvement Fund 301
Revenues:	2,937,221	-	531,352	3,468,573	1,304,739	2,163,834	38%	
Expenditures:								
Water Utility Transfers	290,000		510,382	800,382	290,000	510,382	36%	Transfer to Street Improvement Fund 301
Water Utility	2,318,321		20,970	2,339,291	635,086	1,704,205	27%	PERS Relief \$8,970, Overteim \$12,000
Water Treatment Plant	328,900			328,900	123,530	205,370	38%	
Expenditures:	2,937,221	-	531,352	3,468,573	1,048,616	2,419,957	30%	
Fund 570 Sewer Utility								
Revenues:								
PERS Relief	44,030		14,460	58,490	-	58,490	0%	PERS Relief
Sewer Service Charges - City	2,022,000		101,100	2,123,100	951,295	1,171,805	45%	City Council Resolution 2011-36 Sewer Fees 5%
Sewer Service Charges - Outside	1,050,000		52,500	1,102,500	509,094	593,406	46%	City Council Resolution 2011-36 Sewer Fees 5%
Sewer Connections	6,000		300	6,300	2,153	4,147	34%	City Council Resolution 2011-36 Sewer Fees 5%
Septic Truck Discharge	34,000		1,700	35,700	19,729	15,971	55%	City Council Resolution 2011-36 Sewer Fees 5%
Lab Testing Fee	19,000		950	19,950	11,108	8,842	56%	City Council Resolution 2011-36 Sewer Fees 5%
Interest on Investments	40,000			40,000	-	40,000	0%	

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Other Revenues	-			-	1,248	(1,248)	0%	
Approp From Retained Earnings	1,069,680		(150,110)	919,570	-	919,570	0%	
Revenues:	4,284,710	-	20,900	4,305,610	1,494,628	2,810,982	35%	
Expenditures:								
Sewer Utility Transfers	515,000			515,000	515,000	-		
Sewer Utility	675,202		2,710	677,912	282,321	395,591	42%	PERS Relief \$1,710, Overtime \$1,000
Wastewater Treatment Plant	3,094,508		18,190	3,112,698	709,487	2,403,211	23%	PERS Relief \$12,190, Overtime \$6,000
Expenditures:	4,284,710	-	20,900	4,305,610	1,506,808	2,798,802	35%	
Fund 580 Trident Basin								
Revenues:								
Trident Basin - Charges	11,000			11,000	583	10,417	5%	
Interest on Investments	1,000			1,000	-	1,000	0%	
Rentals from Others	30,500			30,500	14,838	15,662	49%	
Approp From Retained Earnings	306,311			306,311	-	306,311	0%	
Transfer from General Fund	-			-	-	-	0%	
Revenues:	348,811	-	-	348,811	15,420	333,391	4%	
Expenditures:	348,811	-		348,811	54,906	293,905	16%	
Fund 585 E-911 Services								
Revenues:								
PERS Relief	270		80	350	-	350	0%	PERS Relief
Customer Charges	66,290			66,290	66,287	3	100%	
Interest on Investments	1,000			1,000	-	1,000	0%	
Approp From Retained Earnings	6,160		(275,000)	(268,840)	-	(268,840)	0%	Revise Transfer for 4029
Transfer from General Capital Projects	-		275,000	275,000	-	275,000	0%	Revise Transfer for 4029
Transfer from General Fund	-			-	-	-	0%	
Revenues:	73,720	-	80	73,800	66,287	7,513	90%	
Expenditures:	73,720	-	80	73,800	2,821	70,979	4%	PERS Relief
Fund 780 Self-Insurance								
Revenue:								
Interest on Investments	5,000			5,000	-	5,000	0%	
Insurance Refund/Reserve	15,000			15,000	1,646	13,354	11%	
Charges to General Fund	298,500			298,500	298,500	-	100%	
Charges to Trident Basin	8,500			8,500	8,500	-	100%	
Charges to Cargo Terminal	71,100			71,100	71,100	-	100%	
Charges to Boat Harbor	94,000			94,000	94,000	-	100%	
Charges to Boat Yard	2,000			2,000	2,000	-	100%	
Charges to Boat Electric	1,000			1,000	1,000	-	100%	
Charges to Water Utility	18,000			18,000	18,000	-	100%	
Charges to Sewer Utility	41,000			41,000	41,000	-	100%	
Charges to E-911	600			600	600	-	100%	
Approp Fund	465,000			465,000	-	465,000	0%	
Revenues:	1,019,700	-	-	1,019,700	536,346	483,354	53%	
Expenditures:								
Insurance Expenses	1,019,700			1,019,700	834,124	185,576	82%	
Expenditures:	1,019,700	-	-	1,019,700	834,124	185,576	82%	

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	Adopted Budget 2012	Capital Project Rollover 2011	Supplemental #1 2012	Total Budget 2012	As of 12/31/2011	Difference	%
Non Capital Projects Revenue	33,665,571	-	3,795,492	37,461,063	14,501,004	22,893,846	39%
Non Capital projects Expenses	33,665,571	-	3,795,492	37,461,063	14,198,871	23,262,192	38%
	-	-	-	-	302,133	(368,346)	
Capital Projects Revenue	5,230,230	21,522,950	15,234,645	41,987,825	12,285,344	29,266,950	29%
Capital Projects Expenses	5,230,230	21,522,950	15,234,645	41,987,825	13,542,165	28,445,660	32%
	-	-	-	-	(1,256,821)	821,290	
Total Revenues	38,895,801	21,522,950	19,030,137	79,448,888	26,786,349	52,160,795	34%
Total Expenses	38,895,801	21,522,950	19,030,137	79,448,888	27,741,036	51,707,852	35%
	-	-	-	-	(954,687)	452,944	
Total Non-Capital Projects for FY	33,665,571		3,795,492	\$ 37,461,063			
Total Capital Projects for FY	5,230,230		15,234,645	\$ 20,464,875			
	<u>\$ 38,895,801</u>		<u>\$ 19,030,137</u>	<u>\$ 57,925,938</u>			

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General Fund

Sources of Revenues		Description	Amount
100	Sales Tax	Increased budget based on FY 2011 Taxes of \$9,631,344	\$ 237,650
	PERS Relief	Estimate higher than budgeted	\$ 137,340
	State Revenue Sharing	Received more revenues than budgeted	\$ 104,300
	Fish Tax - Dept of Revenue	Received more revenues than budgeted	\$ 123,200
	State Grants	Received more revenues than budgeted	\$ 14,500
	Federal Grants	Received more revenues than budgeted	\$ 71,700
	Police Protective Custody	Received more revenues than budgeted	\$ 2,500
	Use of Fund Balance	Appropriation from Fund Balance Adjustment	\$ -
			\$ 691,190
Uses			
105	Legislative		
	Professional Services	Professional Services for Fisheries Analysis	\$ 20,000
110	Executive		
	PERS Relief	Estimate higher than budgeted	\$ 4,180
	Professional Services	Asset Management Professional Services Increased Services	\$ 10,000
120	City Clerk Department		
	PERS Relief - Clerk	Estimate higher than budgeted	\$ 3,020
	Equipment	Replacement Computer	\$ 1,500
	PERS Relief - Records Management	Estimate higher than budgeted	\$ 1,630
130	Finance Department		
	Equipment 130.135	Increased Cost for Budgeted Professional Services	\$ 5,000
	PERS Relief	Estimate higher than budgeted	\$ 12,730
	Supplies	Estimate higher than budgeted	\$ 2,000
140	Police Department		
	PERS Relief	Estimate higher than budgeted	\$ 59,340
	Equipment 140.100	Police Station Parking Lot Paving Moved to Project	\$ (253,000)
	Equipment 140.143 Investigations	Alaska Internet Crimes Against Children Task Force	\$ 6,000
	Repair & Maintenance 140.100	Repair Pillar Mountain Tower	\$ 19,500
	Improvements 140.145 Animal Control	Change order to Animal Control Building Repairs	\$ 5,000
	Overtime 140.142 Corrections	Additional Overtime Charges	\$ 12,000
	Overtime 140.144 Communications	Additional Overtime Charges	\$ 36,000
	Equipment 140.142 Corrections	Jail Transportation	\$ 3,000
	Blood Draws 140.142 Corrections	Blood Draw Request for DUI	\$ 1,700
150	Fire		
	PERS Relief	Estimate higher than budgeted	\$ 20,230
	Federal Grants	Alaska Shield Exercise	\$ 31,700
	State Grants	Home Land Security - Protective Gear	\$ 25,000
	Annual Leave	Annual Leave Pay-Off	\$ 5,000
160	Public Works		
	PERS Relief	Estimate higher than budgeted	\$ 15,310
	Overtime - 160.162 Streets	Estimate higher than budgeted	\$ 35,000
165	Engineering		
	PERS Relief	Estimate higher than budgeted	\$ 3,200
170	Parks & Recreation		
	PERS Relief	Estimate higher than budgeted	\$ 6,850
180	Library		
	PERS Relief	Estimate higher than budgeted	\$ 7,800
	State Grants	State Continue Education Grant	\$ 1,000
190	Non-Department Department		
	Utilities 190.100	Increased due to Old Police Station	\$ 40,000
198	Non-Department Department		
	Transfers 390.300	Transfer from General Fund to E-911 Project #4029	\$ 275,000
	Transfers 390.300	Transfer from General Fund to Police Parking Lot Paving #4034	\$ 253,000
	Transfers 390.300	Transfer from General Fund to Fire Engine Purchase #4032	\$ 22,500
			\$ 691,190

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Enhancement Fund

Sources of Revenues

299	Use of Fund Balance	Appropriation from Fund Balance Adjustment	\$ 2,500,000
			\$ 2,500,000
	Transfer to 390.302.	Transfer from General Fund to New Library Project 6012	\$ 2,000,000
	Transfer to 390.309	Transfer from General Fund to Baranof Field Project 9001	\$ 500,000
			\$ 2,500,000

General Capital Projects

Sources of Revenues

300	State Grants	Project 4014 Re-Opened Muni Airport	\$ 700,000
	State Grants	Project 4033 Fire Dept Ambulance Replacement	\$ 35,000
	Federal Grants	Project 4032 Fire Dept Engine Replacement	\$ 27,500
	Transfers 390.100	Transfer from General Fund for Project 4029 E-911 Upgrade	\$ 275,000
	Transfers 390.100	Transfer from General Fund for Project 4032 Fire Dept Engine Replacement	\$ 22,500
	Transfer 390.100	Transfer from General Fund for Project 4033 Police Station Parking Lot Paving	\$ 253,000
	Transfers 390.585	Reverse Transfer from E-911 Enterprise Fund 585	\$ (275,000)
			\$ 1,038,000

Uses

4014	Municipal Airport Improvements	Project Re-Opened	\$ 700,000
4032	Fire Dept Engine Replacement	Additional Fed Grant and Transfer from General Fund	\$ 50,000
4033	Fire Dept Ambulance Replacement	State EMS Grant	\$ 35,000
4034	Police Station Parking Lot Paving	Transfer from General Fund	\$ 253,000
			\$ 1,038,000

Street Improvement Capital Projects

Sources of Revenues

301	Use of Fund Balance	Reduce Use of Fund Balance with Transfer from Water Fund 550	\$ (510,382)
	Use of Fund Balance	Project 5024 Additional Funding Needed	\$ 7,000
	Transfer 390.550	Transfer from Water Fund to Project 5003	\$ 180,032
	Transfer 390.550	Transfer from Water Fund to Project 5019	\$ 240,350
	Transfer 390.550	Transfer from Water Fund to Project 5024	\$ 75,000
	Transfer 390.550	Transfer from Water Fund to Project 5028	\$ 15,000
			\$ 7,000

Uses

5024	SPCC Plan	Additional Funding needed to complete project	\$ 7,000
			\$ 7,000

Building Improvement Fund

Sources of Revenues

302	Transfer 390.299	Transfer from Enhancement Fund for Project 6012 New Library	\$ 2,000,000
	State Grants	State Grant for Project 6012 New Library	\$ 6,900,000
			\$ 8,900,000

Uses

6012	New Library Project 6012	New Library Project	\$ 8,900,000
			\$ 8,900,000

Water Capital Projects

Sources of Revenues

305	State Grants	Projects 7020 & 7023 UV Facility	\$ 2,604,452
	ADEC Loans	Reduce use of DEC Drinking Water Loan for Project 7020 & 7023	\$ (2,810,745)
	Use of Fund Balance	Re-Open Project 7020	\$ 26,938
	Use of Fund Balance	Additional Funds for Project 7024	\$ 8,000
			\$ (171,355)

Uses

7020	UV Pre/Final Design Secondary Water	Re-Opened	\$ 900,000
7023	UV Treatment Facility Construction	Reduced Project costs per DEC	\$ (1,079,355)

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7024	Utility Rate Study	Additional Funding for Sewer Rate Review	\$ 8,000
			\$ (171,355)

Sewer Capital Projects

Sources of Revenues

306	Use of Fund Balance	Additional Funding for Project 7510	\$ 15,000
			\$ 15,000

Uses

7510	Sludge Study & Composting	Additional Funding needed to complete project	\$ 15,000
			\$ 15,000

Cargo Capital Projects

Sources of Revenues

307	State Grants	Project 8016 Pedestrian Access form Pier II	\$ 1,600,000
	State Grants	Project 8016 Pedestrian Access form Pier II	\$ 384,000
	Use of Fund Balance	Wave Study Project 8013	\$ 223,000
	Use of Fund Balance	Geo Tech Study Project #8013	\$ 239,000
			\$ 2,446,000

Uses

8013	Design & Engineering Pier III	\$223,000 Wave Study, \$239,000 Geo Tech Study	\$ 462,000
8016	Pedestrian Access from Pier II	State Grants	\$ 1,984,000
			\$ 2,446,000

Parks & Recreation Capital Projects

Sources of Revenues

309	State Grants	Project 9001 Baranof Park Improvements	\$ 2,000,000
	Transfer 390.299	Transfer from Enhancement Fund for Project 9001 Baranof Park Improvements	\$ 500,000
	Local Grant	Kodiak Island Borough for Project 9001 Baranof Park Improvements	\$ 500,000
			\$ 3,000,000

Uses

9001	Baranof Park Improvements	Additional funding for project	\$ 3,000,000
			\$ 3,000,000

Cargo Fund

Sources of Revenues

500	PERS Relief	Estimate higher than budgeted	\$ 3,740
			\$ 3,740

Uses

100	Cargo - Admin 500.100	PERS Relief	\$ 3,740
			\$ 3,740

Harbor

Sources of Revenues

510	PERS Relief	Estimate higher than budgeted	\$ 15,930
			\$ 15,930

Uses

100	Boat Harbor - Admin	PERS Relief	\$ 15,930
			\$ 15,930

Boat Yard - Lift

Sources of Revenues

512	PERS Relief	Estimate higher than budgeted	\$ 2,300
			\$ 2,300

Uses

100	Boat Yard - Admin	PERS Relief	\$ 2,300
			\$ 2,300

Harbor Electric

Sources of Revenues

515	Energy Charges	Estimate higher than budgeted	\$ 30,000
			\$ 30,000

Uses

100	Electric - Admin	Estimate higher than budgeted	\$ 30,000
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Water Utility Fund

Sources of Revenues

550	PERS Relief	Estimated higher than budgeted	\$ 8,970
	Water Sales Metered	Rate Increase	\$ 132,972
	Water Sales City	Rate Increase	\$ 109,046
	Water Sales Borough	Rate Increase	\$ 70,902
	Water Service Connections	Rate Increase	\$ 1,012
	Use of Fund Balance	Appropriation from Fund Balance Adjustment	\$ 208,450
			\$ 531,352

Uses

360	Water Utility	Transfer to Street Improvement Capital Project Fund	\$ 510,382
	Water Utility	Overtime	\$ 12,000
	Water Utility	PERS Relief	\$ 8,970
			\$ 531,352

Sewer Utility Fund

Sources of Revenues

570	PERS Relief	Estimated higher than budgeted	\$ 14,460
	Sewer Service Changes - City	Rate Increase	\$ 101,100
	Sewer Service Charges - Outside	Rate Increase	\$ 52,500
	Sewer Connections	Rate Increase	\$ 300
	Septic Truck Discharge	Rate Increase	\$ 1,700
	Lab Testing Fees	Rate Increase	\$ 950
	Use of Fund Balance	Appropriation from Fund Balance Adjustment	\$ (150,110)
			\$ 20,900

Uses

380	Waste Water Treatment Plant	PERS Relief	\$ 1,710
380	Waste Water Treatment Plant	Overtime	\$ 1,000
385	Waste Water Treatment Plant	PERS Relief	\$ 12,190
385	Waste Water Treatment Plant	Overtime	\$ 6,000
			\$ 20,900

E-911 Services

Sources of Revenues

585	PERS Relief	Estimated higher than budgeted	\$ 80
	Use of Fund Balance	Appropriation from Fund Balance Adjustment	\$ (275,000)
	Transfer 390.300	Transfer from General Capital Projects Fund 300	\$ 275,000
			\$ 80

Uses

585	Administration	PERS Relief	\$ 80
			\$ 80

Total Supplemental #1

\$ 19,030,137
\$ -