

**KODIAK CITY COUNCIL
PLANNING WORK SESSION AGENDA**

Saturday, February 1, 2014

**Fisheries Research Center
10 a.m.**

Planning sessions are extended work sessions of the City Council where Councilmembers discuss policy issues and projects and receive information from staff. Additional items not listed on the planning work session agenda are sometimes discussed when introduced by the Mayor, Council, or staff; no formal action is taken at planning work sessions, and items that require formal Council action are placed on a regular Council meeting agenda. Public comments intended for the "official record" should be made at a regular City Council meeting.

Discussion Items

1. Public Comments (limited to 3 minutes)

2. Organizational/Policy Issues

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b. Enterprise Funds

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4. Other Staff/Council Comments

Suggested FY2015 Budget Goals

Revenue

Revenues will continue to be estimated conservatively using an analytical and objective approach.

One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues or grants to fund routine City services or positions.

Within resources available, the City will maintain capital assets and infrastructure at a level that is adequate to protect its investment, to minimize future replacement and maintenance costs, and to maintain existing service levels.

Operating Expenses

General Fund operating (non-personnel) expenses for FY 2015 will be at a level consistent with FY 2014 adjusted for inflation. Required increases will be justified to the City Manager in writing and, if approved, presented by department heads to the City Council for final consideration during budget presentations.

~~Review existing programs and services to and assess how well budgeted performance indicators met goals and objectives services address community needs and changes that may be necessary to respond to opportunities and challenges and factors that could affect their provision in the future.~~

Required increases to departmental level operating (non-personnel) expenses in the General Fund will be justified to the Manager in writing and, if approved, presented by department heads to the City Council during budget presentations.

Charges for Fees and Services will be reviewed and updated annually to ensure quality service delivery and adequate revenues.

City management will continue to examine ways or hold the line on expenditures without significant impact to level and quality of services provided to residents.

Personnel Goals

There will be no increase in the number of employee full-time equivalents (FTEs) of 125.15, providing that revenues remain consistent with FY ~~2013~~ 2014, and there are no changes in operational needs.

~~Administration will centralize human resource functions to ensure uniform application of policies and to limit potential liability.~~

~~Selected~~ Sections of the PR&R will be reviewed and amended to support implementation of ~~implement~~ the classification and compensation plan ~~study~~ consistent with budgetary resources and improve practices that reflect recognized Human Resources standards.

General Fund

Council will review ways to increase revenues in the General Fund to help offset increases in operating expenses, meet infrastructure needs, and increase the fund balance.

General Fund revenues will be forecast conservatively and take into consideration state funding policies such as, community revenue sharing, shared fisheries and other shared business taxes, pension costs and liabilities, and the required allocation of sales tax.

A detailed review of all categories of General Fund expenditures will be conducted in FY ~~2014~~ 2015 to identify ways to decrease expenses.

The General Fund will be budgeted without a deficit through appropriations from the fund balance when/if necessary, and with a goal to maintain a minimum of two months operating reserves. Council may appropriate additional funds for capital projects.

Enterprise Funds

The major enterprise funds will development long-term plans to include maintenance and repairs, needed facility replacement or expansion, and a schedule for rate reviews.

Enterprise Funds will complete rate studies every five years and present them to the City Council for implementation. In FY ~~2014~~ 2015, ~~Cargo~~, Harbor, ~~Boat Yard/Boat Lift~~ Shipyard, and Sewer rate studies will be conducted.

The ~~Boat Yard/Boat Lift~~ Shipyard will reach a breakeven point (not including depreciation) by the year ending FY ~~2015~~ 2016, including adequate revenues through charges for services to meet debt payments and operational expenses without transfers from other funds. The business plan and marketing campaign for services will continue to be refined to capture maximum revenues.

Ensure adequate revenues are available to continue to maintain and improve Harbor facilities that support fisheries and support sector services and activities.

Community Support

The total amount available to fund non-profit requests will continue to follow the Council established level of funding which is based on 1% of General Fund revenues.

Capital

The City Manager and management staff will continue to develop and refine the City's ~~work on~~ a formal five-year capital improvement plan (CIP) that ~~will identify, prioritize, and evaluate~~ identifies and ranks projects ~~funding options~~ for capital and major maintenance projects. The City will utilize the planning document and develop policies and

procedures identifying criteria and steps for implementation. Once complete, the capital budget will link to, and flow from, the multi-year capital improvement plan.

Debt Service

The City will not incur new debt without appropriate analysis to:

- Show impacts on rates or taxpayers, or
- Analyze financial capacity for proposed capital projects, or
- Determine if the debt is required for projects mandated by the state or federal government, needed for economic development, environmental, aesthetic or quality of life, or health and safety improvements.

Quality of Life

The City will provide adequate services that meet the community needs, priorities, challenges and opportunities with consideration given to the condition of the economy, the composition of the population, technology, legal or regulatory issues, intergovernmental issues, and physical or environmental issues.

Economic Development

The City will review and evaluate available information about trends in community conditions, the external factors affecting it, opportunities that may be available, and problems and issues to be addressed.

**CITY OF KODIAK
RESOLUTION NUMBER 2013-04**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KODIAK APPROVING
THE CITY COUNCIL'S BUDGET GOALS FOR FY2014**

WHEREAS, budget guidelines help ensure that the City's budget is prepared in a manner consistent with City Council desires; and

WHEREAS, the City Council discussed and selected the list of budget goals at their January 19, 2013, planning meeting; and

WHEREAS, management will use the listed budget goals as guidelines when developing the FY2014 budget.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kodiak, Alaska, that the following budget goals will be used in the development of the City of Kodiak's FY2014 budget:

Revenue

Revenues will continue to be estimated conservatively using an analytical and objective approach.

One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund routine City services.

Within resources available, the City will maintain capital assets and infrastructure at a level that is adequate to protect its investment, to minimize future replacement and maintenance costs, and to maintain existing service levels.

Operating Expenses

General Fund operating (non-personnel) expenses for FY 2014 will be at a level consistent with FY 2013. Required increases will be justified to the City Manager in writing and, if approved, presented by department heads to the City Council for final consideration during budget presentations.

Review existing programs and services and assess how well services address community needs and changes that may be necessary to respond to opportunities and challenges and factors that could affect their provision in the future.

Required increases to departmental level operating (non-personnel) expenses in the General Fund will be justified to the Manager in writing and, if approved, presented by department heads to the City Council during budget presentations.

Charges for Fees and Services will be reviewed and updated annually to ensure quality service delivery and adequate revenues.

City management will continue to examine ways or hold the line on expenditures without significant impact to level and quality of services provided to residents.

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There will be no increase in the number of employee full-time equivalents (FTEs) of 125.15, providing that revenues remain consistent with FY2013, and there are no changes in operational needs.

Administration will centralize human resource functions to ensure uniform application of policies and to limit potential liability.

Selected sections of the PR&R will be amended to implement the classification and compensation study consistent with budgetary resources and improve practices that reflect recognized Human Resources standards.

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Council will review ways to increase revenues in the General Fund to help offset increases in operating expenses, meet infrastructure needs, and increase the fund balance.

General Fund revenues will be forecast conservatively and take into consideration state funding policies such as, community revenue sharing, shared fisheries and other shared business taxes, pension costs and liabilities, and the required allocation of sales tax.

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Enterprise Funds will complete rate studies every five years and present them to the City Council for implementation. In FY 2014, Cargo, Harbor, Boat Yard/Boat Lift, and Sewer rate studies will be conducted.

The Boat Yard/Boat Lift will reach a breakeven point (not including depreciation) by the year ending FY 2015, including adequate revenues through charges for services to meet debt payments and operational expenses without transfers from other funds. The business plan and marketing campaign for services will continue to be refined to capture maximum revenues.

Ensure adequate revenues are available to continue to maintain and improve Harbor facilities that support fisheries and support sector services and activities.

Community Support

The total amount available to fund non-profit requests will continue to follow the Council established level of funding which is based on 1% of General Fund revenues.

Capital

The City Manager and management staff will continue to work on a formal five-year capital improvement plan (CIP) that will identify, prioritize, and evaluate funding options for capital and major maintenance projects. The City will adopt and utilize the planning document and develop policies and procedures identifying criteria and steps for implementation. Once complete, the capital budget will link to, and flow from, the multi-year capital improvement plan.

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- Show impacts on rates or taxpayers, or
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The City will review and evaluate available information about trends in community conditions, the external factors affecting it, opportunities that may be available, and problems and issues to be addressed.



CITY OF KODIAK

Gar Brauer

MAYOR

ATTEST:

Diane Mullen

CITY CLERK

Adopted: February 28, 2013

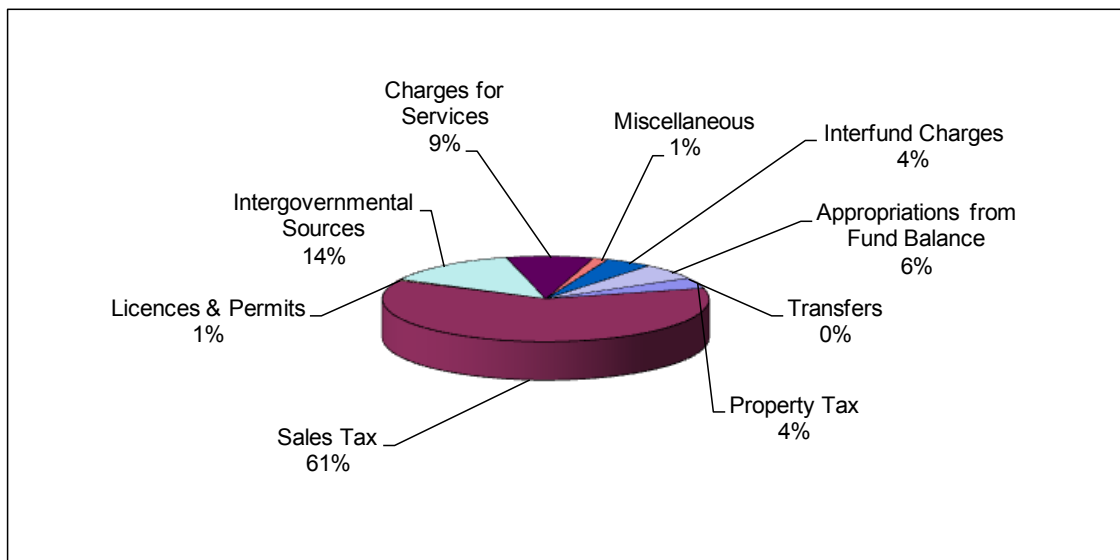
Fiscal Year 2015- 2018 Revenue & Expense Forecast

Governments find themselves in a difficult position when it comes to providing services and raising revenue; they seek to provide services while minimizing the apparent cost to the taxpayer. In order to develop the fiscal year 2015 budget, three major funds have been forecast to show the projected trends in revenues and expenses for fiscal years 2015 through 2018. The General Fund, Harbor Funds, and Water & Sewer Funds have been forecast based on a regression analysis forecasting method. This is a technique in which a straight line is fit to actual values from fiscal years 2009 through 2013, and the adopted budget for fiscal year 2014 to forecast the future. The forecasts seek to estimate the City's future positions and to identify areas that may need to be addressed in order to protect the City's future ability to maintain adequate fund balance reserves. The General Fund forecast reflects the increase in sales tax from 6% to 7% effective October 2012. There was no change in the sales tax cap and it remains at \$750.00 or a minimum tax of \$52.50 per transaction.

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Principal sources of revenue are (Fig.1) sales and property tax, intergovernmental revenues, and charges for services. Primary expenditures (Fig.2) are for general government administration, public safety, public works, public recreation and transfers to other funds. The departments found within the General Fund include: Legislative/Legal, Executive, City Clerk, Finance, Police, Fire, Public Works, Engineering, Parks and Recreation, Library and Non-Departmental which is used for city wide expenses.

Figure 1: General Fund - FY 2014 Budgeted Revenues



The following applies to Fig.1 above:

Taxes - Includes property tax and sales tax. The real-property assessment role is final by June 1, causing tax revenue projections to be estimated prior to knowing the actual amounts of the assessment role. Sales tax revenues are collected on a quarterly basis, causing a lag time in annual projections.

Licenses and Permits – Includes permits for taxicabs, buildings, electrical, plumbing, animal licenses and other miscellaneous licenses.

Intergovernmental Sources –Includes State of Alaska Raw Fish Tax Sharing; Shared Fisheries Business Tax; Fuel, Alcohol and Utility Revenue Sharing; State grants and miscellaneous sources. The Alaska State legislative session coincides with the City’s budgetary calendar, causing estimates to be based on historical data for the State funding levels to local governments. As the State budget is fine-tuned, adjustments are also made to the City’s revenue estimates.

Charges for Services – Includes those services performed for the public associated with the following departments: police, fire, public works, parks and recreation, library, as well as miscellaneous administrative services.

Miscellaneous – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues.

Interfund Charges – Includes the allocation of monies between funds to cover services rendered.

Transfers – Other Financing Sources (Uses). Includes the transfer of monies between funds to cover expenses without a requirement of repayment.

Use of Fund Balance – Relates to Net Change in Fund. This is the amount of fund balance used to balance the General Fund budget.

Figure 2: General Fund - FY 2014 Budgeted Expenditures by Function

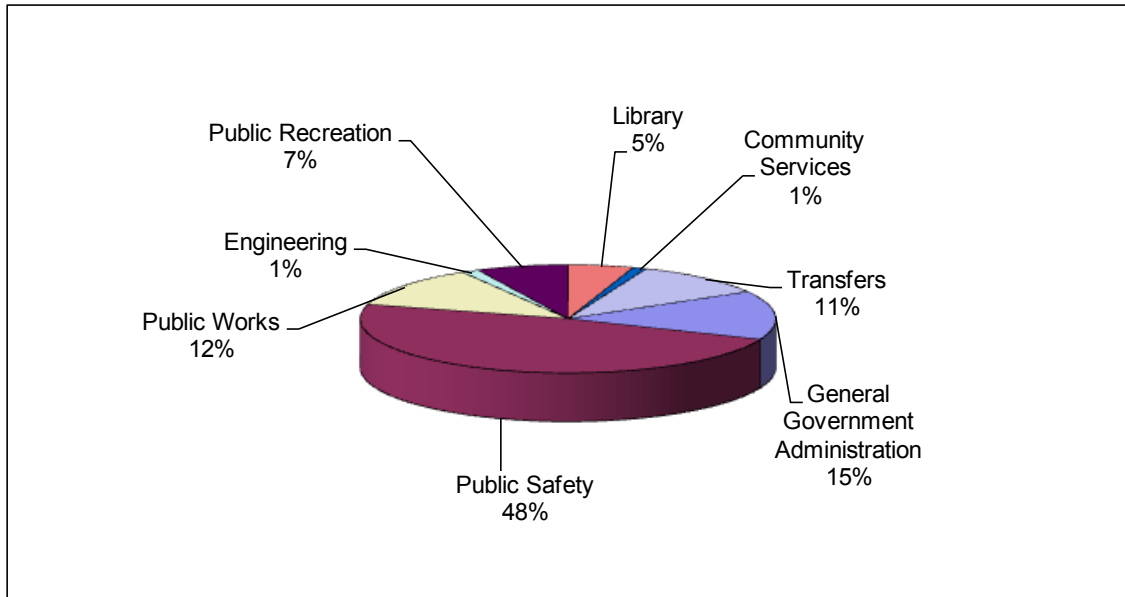
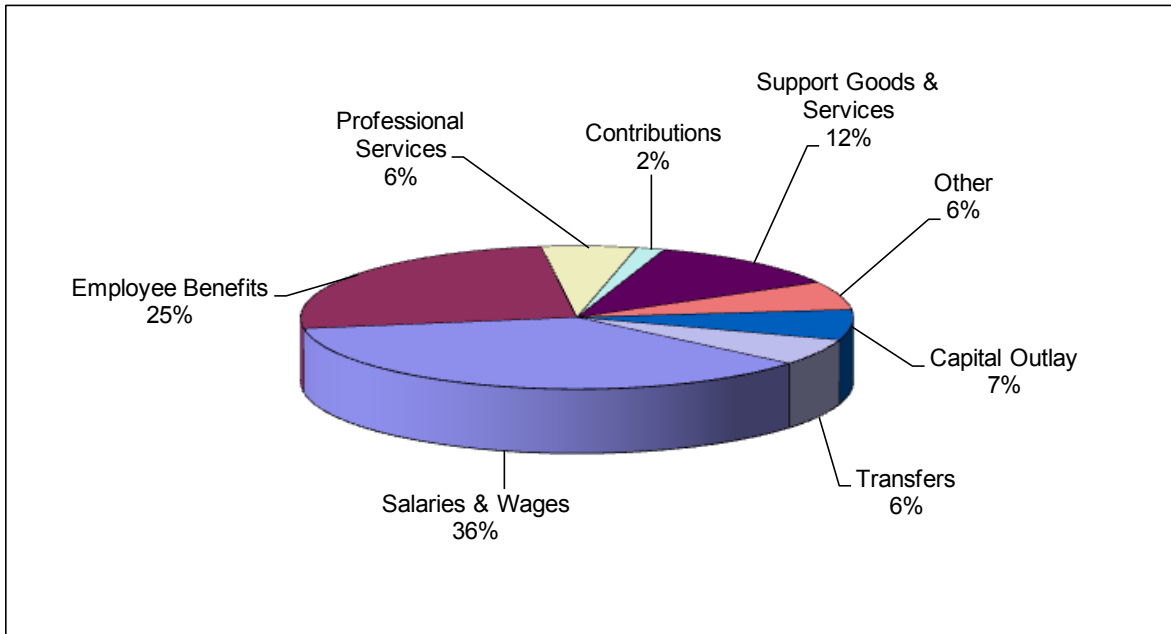


Figure 3: General Fund - FY 2014 Budgeted Expenditures by Account Classification



The following applies to Figure 3 above:

Salaries & Wages – Includes all wages paid to City employees for administrative and service delivery functions. Includes salaries and wages, temporary wages, overtime, holiday pay, sick and annual leave.

Employee Benefits – Includes group insurance, Social Security and Medicare payments, retirement contributions, unemployment compensation, and workman’s compensation.

Professional Services – Includes all services contracted out.

Contributions – Includes contributions made to various local non-profit agencies.

Support Goods & Services - Includes expenditures for communications, advertising, dues and subscriptions, training and travel, supplies, and equipment rental.

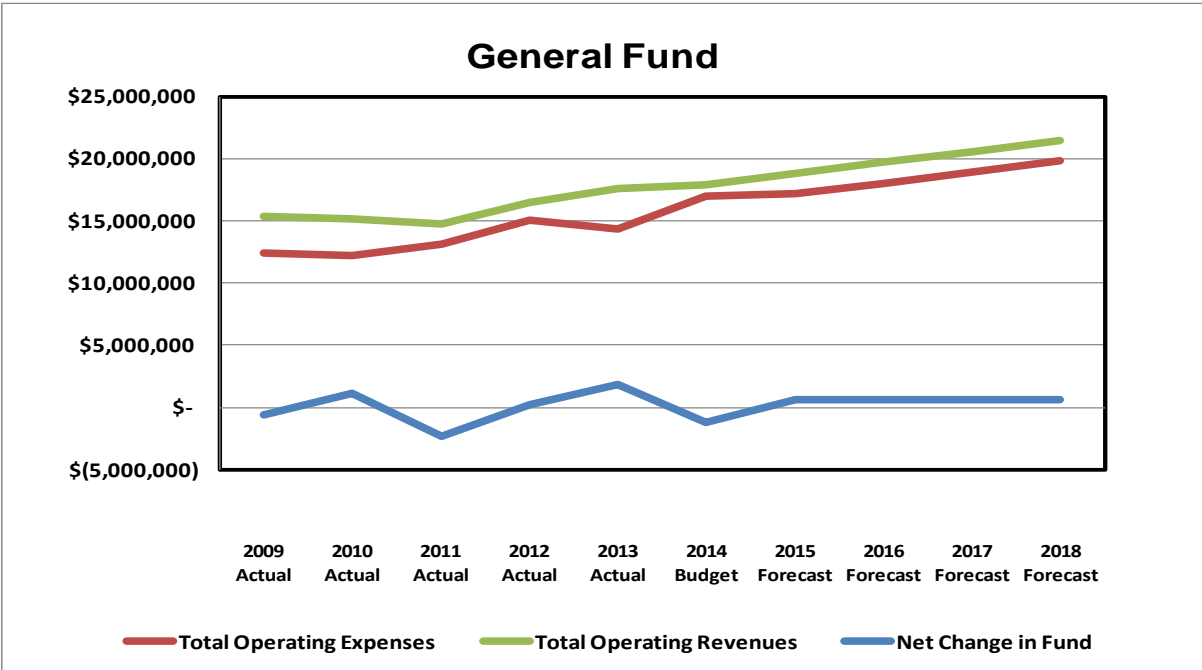
Public Utility Services – Includes electric, fuel oil, garbage, and any other utilities.

Other – Includes miscellaneous expenses.

Capital Outlay - Includes equipment purchases greater than \$5,000.

Transfers – Other Financing Sources (Uses). Includes transfers from the General Fund to other funds.

Figure 4: General Fund Forecast - Actual 2009-2013, Budgeted 2014, Forecast 2015-2018



Actual operating revenues have been greater than actual operating expenses from fiscal year 2009 through fiscal year 2013 (Fig.4). In fiscal year 2013 revenues were higher than expenses resulting in a net change in fund balance of a positive \$1,843,170. The Sales Tax was increased from 6% to 7% effective October 1, 2012 as a first step in replenishing the fund balance for the General Fund. Table 1 below shows that Sales Tax revenue increased by \$946,806 or 9.2% from fiscal year 2012 to fiscal year 2013. This increase can be partially contributed to the Sales Tax increase to 7% for ¼ of the fiscal year. Over the past five years from fiscal year 2009 to fiscal year 2013 Sales Tax has increase an average of 4.9% annually. Table 2 shows the data collected through 12/31/2013 on the Sales Tax Cap with the number of transactions recorded from 1/1/2013 to 12/31/2013. The largest category is from \$750 to \$1,500 with \$22,450,405 deducted from gross receipts by businesses. By increasing the existing cap from \$750 to \$1,500 and eliminating the first category Sales Tax revenue would increase by approximately \$1,571,528. Sales tax of 7% on a \$1,500 transaction would be \$105.00. The largest decreases in expenditures were in the Public Works and Parks & Recreation departments.

In fiscal year 2014, the gap between the adopted budget for operating revenues and the budget for operating expenses remained narrow. This will continue to result in smaller gains and impacts the amount of funds available to use for capital projects and fund balance reserves. Historically the City of Kodiak has used fund balance to balance the General Fund budget.

TABLE 1 Sales Tax Revenue

Fiscal Year	Sales Tax Revenue	\$ Increase from Prior Year	% Increase from Prior Year
2009	\$ 9,308,960	\$ 433,654	4.9%
2010	9,404,691	95,732	1.0%
2011	9,654,542	249,851	2.7%
2012	10,297,107	642,565	6.7%
2013	11,243,913	946,806	9.2%
2014	11,630,000	386,087	3.4%
2015	12,033,079	403,079	3.5%
2016	12,540,662	507,584	4.2%
2017	13,048,246	507,584	4.0%
2018	13,555,830	507,584	3.9%

In

TABLE 2 Sales Tax Cap

Category	\$ Amount over Tax Limit	Number of Transactions	7% Sales Tax on Amount Deducted
Method Prior to 10/1/2012			
> \$750	\$ 49,117,808		
Method After to 10/1/2012			
\$750 - \$1,500	\$ 22,450,405	8,587	\$ 1,571,528
\$1,501 - \$3,000	3,136,182	3,620	\$ 219,533
> \$3,000	1,980,006	3,782	\$ 138,600
Total	\$ 76,684,400	15,989	\$ 1,929,662

fiscal year 2014 there is a budgeted use of fund balance in the amount of \$1,156,232. Under the City Sales Tax code 3.08.025, Allocation of Sales Tax, \$500,000 is allocated to harbor improvement capital projects, \$450,000 to street improvement capital projects, and \$50,000 to parks and recreation capital projects annually. This transfer contributes to the decline each year in fund balance forecasted from fiscal year 2015 through 2018. Additional transfers are made to fund other capital projects.

The revenue sources for the general fund have been somewhat stable with sales tax (61%) (Fig.1) as the largest source of revenue. This has increased after the sales tax was increased from 6% to 7% effective October 2012. Sales tax can generate a great deal of revenue, it is relatively easy to collect, its costs to the taxpayer are opaque, and it is elastic (expands and contracts with the economy). In addition, because it is paid as a percentage of an item's cost, it automatically adjusts during inflationary periods. Unfortunately, it also is regressive, more volatile, and seasonal than property taxes, and relies on the cooperation of business owners.

Property tax makes up 4% of the total revenue for the general fund. The greatest advantage of property tax is its stability during economic downturns. It has been the most unpopular tax because unlike other taxes, it taxes an asset that may not generate any income for the taxpayer and is due in a lump sum.

The second largest revenue source is the intergovernmental revenues (14%) which are revenues received from the State. These revenues can be volatile and unpredictable. Unlike the sales and property tax that the City Council can control, the City has little control over the intergovernmental revenues received.

The trend for the general fund revenues is increasing at a slower rate than the trend for expenses resulting in an increasing use of fund balance available for capital projects. The fiscal year 2013 budget was developed with the minimum use of fund balance and coupled with a mild winter resulting in reduced expenses and a \$1,843,170 positive net change in fund balance. The fiscal year 2014 budget was again developed with the minimum use of fund balance. This process will continue to slowly increase the fund balance in the General Fund; however, it limits the funding of capital projects. The current Capital Improvement Project (CIP) list has unfunded projects such as the City Barn Assessment, New Fire Station, New Ambulance, and Records Storage Maintenance. These projects and future unidentified projects will decrease the General Fund fund balance and impact the recommended practice of two months of operating expense reserves.

Salaries and benefits are the largest expense in the General Fund, or 61% (Fig.3) of the total expense budget, with support goods and services at 12%. Continued increases in health insurance and worker compensation costs have caused significant increases in the benefit category. The City is faced with increased expenses due to inflation, increases in utilities, equipment replacement, and repairs and maintenance to an aging infrastructure. Overall revenues and expenses are projected to increase resulting in a small positive net change in fund balance (Fig.4).

The trends and consequent projections indicate that the City will need to take action to increase revenues, decrease expenses, or some combination of both in order to maintain a viable financial position. The increase in sales tax from 6% to 7% has improved the City's position, but additional steps are necessary in order to replenish the fund balance and allow for the funding of capital projects.

As of January 2014 total revenues for fiscal year 2014 are \$102,241 (1%) less than total revenues for the same time period last fiscal year 2013. Total expenses for fiscal year 2014 are \$2,154,715 (25%) higher than total expenses for the same time period last fiscal year 2013. The largest increase in expenses are transfers from the General Fund to other funds in the amount of \$1,481,114 (104%) followed by increases in salaries in the amount of \$351,957 (12%) and employee benefits in the amount of \$211,796 (10%) with

the remaining being a combination of smaller increases and decreases. The largest increase in salaries is due to overtime expenses and the largest increase in benefits is due to workers compensation expenses.

Table 3 below shows the detail for the actual, budget and forecasted fiscal years. It is important to note that these forecasts do not include future planned capital projects, which would place further demands on the fund balances. The fiscal year 2014 adopted budget shows the use of \$1,156,232 in fund balance.

TABLE 3: Forecast Analysis - Income Statement with forecast values along a linear trend using existing values 2008-2013										
GENERAL FUND	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Forecast	Forecast	Forecast
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fund Revenues										
Property Tax	651,699	665,999	765,539	917,598	708,684	773,500	836,082	861,485	886,888	912,292
Sales Tax	9,308,960	9,404,691	9,654,542	10,297,107	11,243,913	11,630,000	12,033,079	12,540,662	13,048,246	13,555,830
Licenses & Permits	76,679	70,489	93,193	71,957	237,950	76,800	152,686	166,451	180,215	193,979
PERS Relief	640,340	269,592	407,269	619,957	765,692	804,708	836,876	908,957	981,037	1,053,118
State Revenue Sharing	389,286	400,759	428,304	534,336	572,306	400,065	521,633	540,906	560,180	579,453
Department of Revenue - Fish Tax	946,635	1,046,010	740,229	1,123,205	1,252,420	1,253,000	1,313,653	1,386,054	1,458,455	1,530,856
DCED Shared Fisheries Tax	70,855	70,933	87,810	120,822	90,469	50,000	80,549	80,188	79,826	79,465
Fuel Tax Sharing	6,634	5,993	6,215	6,882	7,075	7,075	7,257	7,432	7,607	7,782
Other Intergovernmental Revenues	109,190	95,647	79,664	186,481	87,035	74,600	96,239	93,612	90,984	88,356
Police & Fire General	774,075	707,836	997,627	1,243,237	1,285,144	1,352,993	1,547,365	1,686,568	1,825,772	1,964,975
KIB Revenues	269,811	272,873	178,930	217,783	131,397	152,000	106,336	78,489	50,643	22,796
Parks & Recreation	98,194	117,300	121,688	120,121	97,645	100,000	104,008	102,537	101,065	99,594
Library	18,941	18,580	15,467	13,692	15,267	18,000	15,016	14,547	14,078	13,609
Other Charges for Services	71,872	77,789	42,394	7,299	9,019	10,200	5,000	5,000	5,000	5,000
Fines & Forfeitures	20,122	23,514	6,156	3,619	15,308	20,500	10,000	10,000	10,000	10,000
Interest	234,671	31,162	24,500	1,301	9,459	45,000	15,000	15,000	15,000	15,000
Rents & Royalties	173,089	157,686	125,476	154,320	194,099	180,000	181,376	186,308	191,241	196,174
Miscellaneous	762,229	1,066,199	268,423	19,471	45,736	43,800	20,000	20,000	20,000	20,000
Interfund Charges	690,920	678,820	662,622	813,225	865,152	882,869	932,536	980,231	1,027,927	1,075,622
Total Operating Revenues	15,314,201	15,181,871	14,706,050	16,472,414	17,633,771	17,875,110	18,814,691	19,684,427	20,554,164	21,423,900
Fund Operating Expenses										
Salaries & Wages	5,168,357	5,213,895	5,480,849	5,776,122	5,734,555	6,787,179	6,688,629	6,972,953	7,257,278	7,541,603
Fringe Benefits	3,315,039	3,019,330	3,463,215	4,342,347	4,452,490	5,308,960	5,498,385	5,931,192	6,363,998	6,796,804
Professional Services	627,702	654,944	812,982	876,000	832,208	1,045,956	1,076,907	1,153,652	1,230,397	1,307,142
Contributions	226,853	232,636	226,218	245,019	234,674	293,500	278,965	289,198	299,431	309,664
Support Goods & Services	1,619,069	1,735,339	1,721,232	1,705,817	1,593,243	2,010,571	1,882,459	1,925,768	1,969,077	2,012,386
Utility Services	443,579	503,316	547,851	618,992	566,076	629,132	670,209	704,129	738,049	771,968
Administrative Services	23,687	33,275	34,559	38,882	45,645	36,000	45,641	48,584	51,527	54,469
Capital Outlays	492,152	322,994	333,557	946,807	310,466	390,249	472,652	474,542	476,432	478,322
Interest Expense	512,227	530,740	528,490	525,990	528,240	529,990	530,000	530,000	530,000	530,000
Total Operating Expenses	12,428,664	12,246,468	13,148,953	15,075,975	14,297,596	17,031,537	17,143,848	18,030,018	18,916,188	19,802,358
Operating Gain (Loss)	2,885,536	2,935,403	1,557,097	1,396,439	3,336,175	843,573	1,670,842	1,654,409	1,637,975	1,621,542
Other Financing Sources (Uses)										
GOB Issuance	-	-	-	-	-	-	-	-	-	-
Transfers In	1,626,843	531,870	96,288	492,689	131,847	-	-	-	-	-
Transfers Out	(5,118,473)	(2,318,826)	(3,999,224)	(1,666,189)	(1,624,852)	(1,999,805)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Net Other Financing Sources (Uses)	(3,491,630)	(1,786,956)	(3,902,936)	(1,173,499)	(1,493,005)	(1,999,805)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Net Change in Fund	(606,093)	1,148,447	(2,345,839)	222,939	1,843,170	(1,156,232)	670,842	654,409	637,975	621,542
Net Assets at Beginning of Year	8,310,216	7,704,123	8,852,570	6,506,731	6,506,731	8,349,901	7,193,669	7,864,512	8,518,920	9,156,896
Net Assets at End of Year	7,704,123	8,852,570	6,506,731	6,729,670	8,349,901	7,193,669	7,864,512	8,518,920	9,156,896	9,778,438

General Fund – Fund Balance

In fiscal year 2013 the replacement to fund balance was a positive \$1,843,170. The Fund Balance is made up of the assets of a fund less the liabilities, as determined at the end of each fiscal year. The year-end fund balance is recorded in the following categories: non-spendable, committed, assigned and unassigned balance that can be used. The use of fund balance budgeted in fiscal year 2014 is \$1,156,232. This is reflected in the fiscal year 2013 assigned for subsequent use in the fund balance categories. The City follows the recommended practice outlined in the Government Financial Officers Association (GFOA) to maintain a minimum General Fund balance of two months operating expense as a reserve. The budgeted fiscal year 2014 ending fund balance that is available for use in the fiscal year 2015 budget is estimated to be \$4,559,300. This is based on the ending fiscal year 2014 unassigned fund balance of \$7,416,608 less two months of operating reserves of \$2,857,308.

Table 4 – Fund Balance Availability

General Fund	2009	2010	2011	2012	2013	2014
Non-Spendable - Prepaid	14,622	13,618	2,117	-	13,741	-
Committed	-	-	-	-	-	-
Assigned - subsequent year use of fund balance	-	1,440,324	1,638,770	1,490,854	1,156,232	-
Unassigned	7,689,501	7,398,628	4,865,844	5,238,816	7,402,867	7,416,608
Total Fund Balance	\$ 7,704,123	\$ 8,852,570	\$ 6,506,731	\$ 6,729,670	\$ 8,572,840	\$ 7,416,608
Unassigned Fund Balance - months of expenditures (includes capital)	7.4	7.2	4.4	4.2	6.2	5.2
Unassigned Fund Balance - months of expenditures (excludes capital)	7.7	7.4	4.6	4.4	6.4	5.3
Two Months of Operating Expenses (includes capital)	\$ 2,041,078	\$ 2,191,492	\$ 2,512,663	\$ 2,382,933	\$ 2,838,590	\$ 2,857,308
General Fund Balance Available for Use	\$ 5,648,423	\$ 5,207,136	\$ 2,353,182	\$ 2,855,884	\$ 4,564,278	\$ 4,559,300

Note: In the Audit presentation by BDO on 1/21/2014 the number of months of expenditures was incorrectly calculated based on total Governmental Funds instead of only the General Fund expenditures. The calculations above are based solely on General Fund expenditures.

Figure 5 below shows the total fund balance each fiscal year and Figure 6 shows the change in fund balance each fiscal year or the use of fund balance per fiscal year. This figure does not include any capital project expenditures other than the \$1,000,000 required by City's Sales Tax code.

Figure 5: General Fund – Total Fund Balance each Fiscal Year

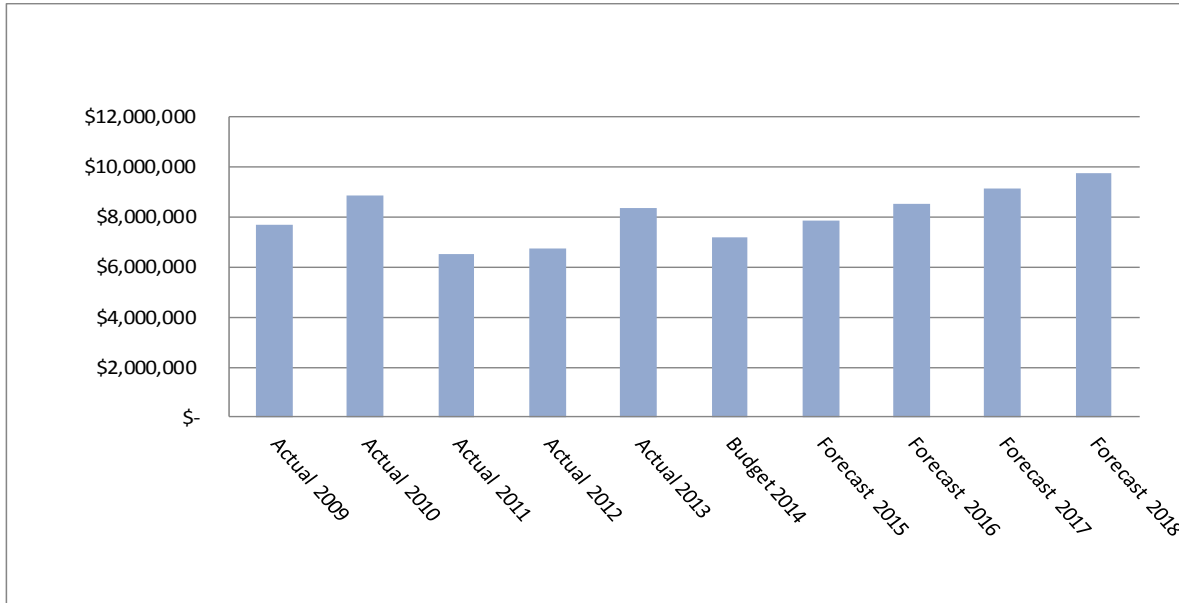
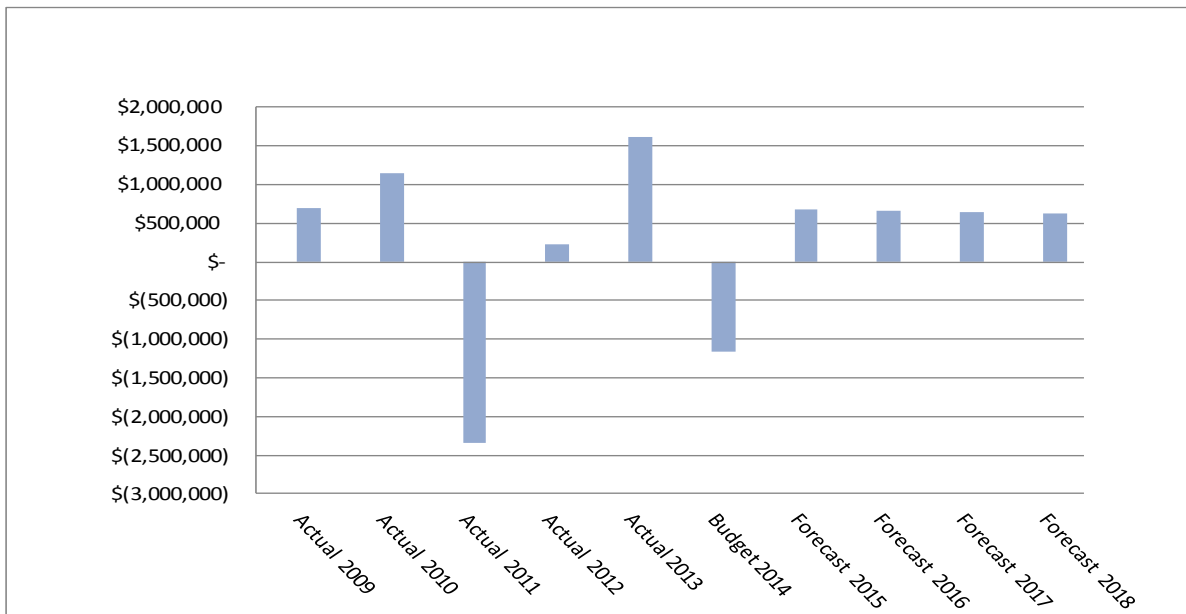


Figure 6: General Fund – Change in Fund Balance each Fiscal Year



WATER & SEWER FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is that the costs of providing goods and services to the public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has approved the use of the fund balance reserves to fund capital projects or operations. The following are water and sewer enterprise funds:

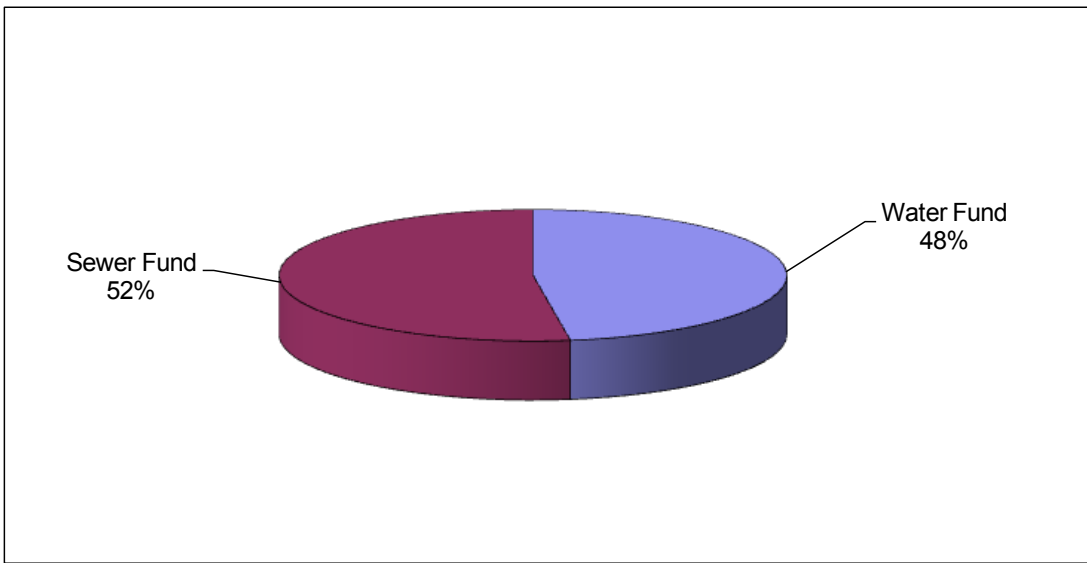
Water Utility Fund

This fund accounts for all activity of the city owned and operated water utility.

Sewer Utility Fund

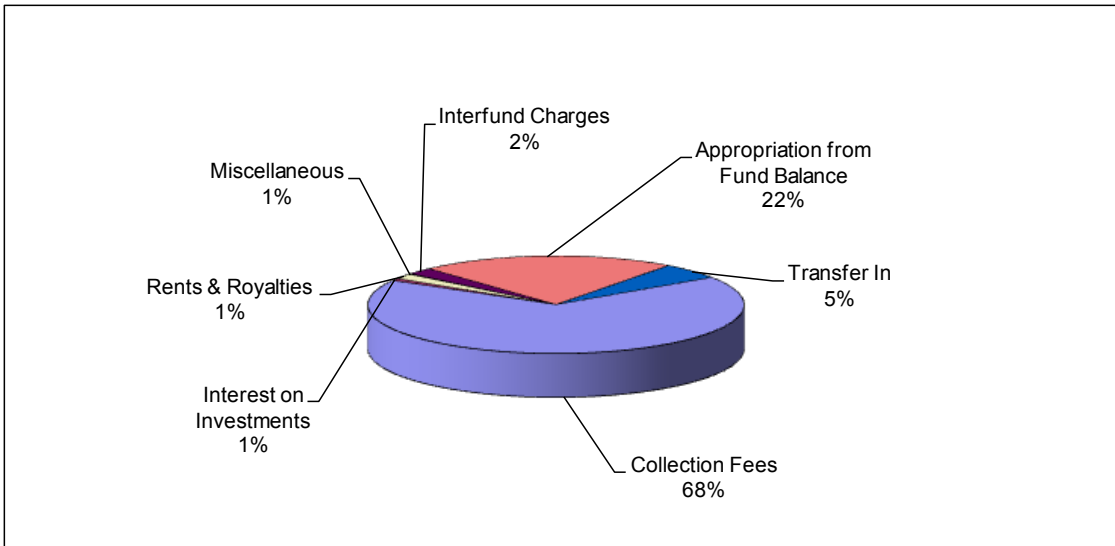
This fund accounts for all activity of the city owned and operated sewer utility.

Figure 7: Water & Sewer Funds - FY 2014 Budgeted Revenues by Function



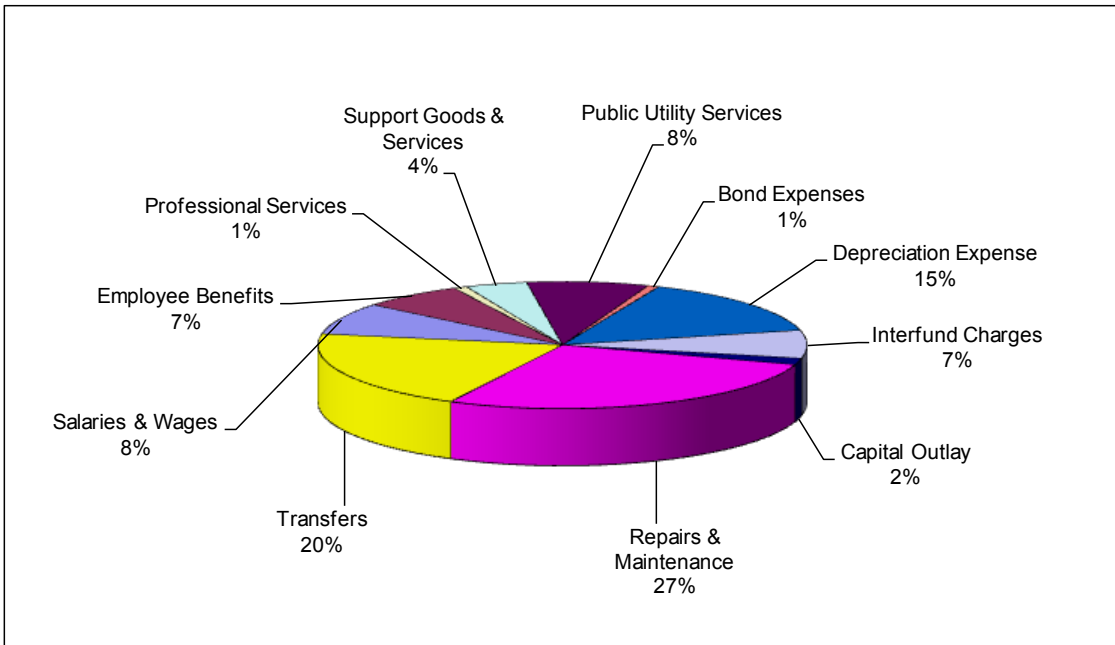
The Sewer Fund generates 52% of total revenues and the Water Fund generates 48% (Fig.7). The Water and Sewer Funds are responsible for maintaining the City's aging infrastructure while keeping rates to residents reasonable.

Figure 8: Water & Sewer Funds - FY 2014 Budgeted Revenues



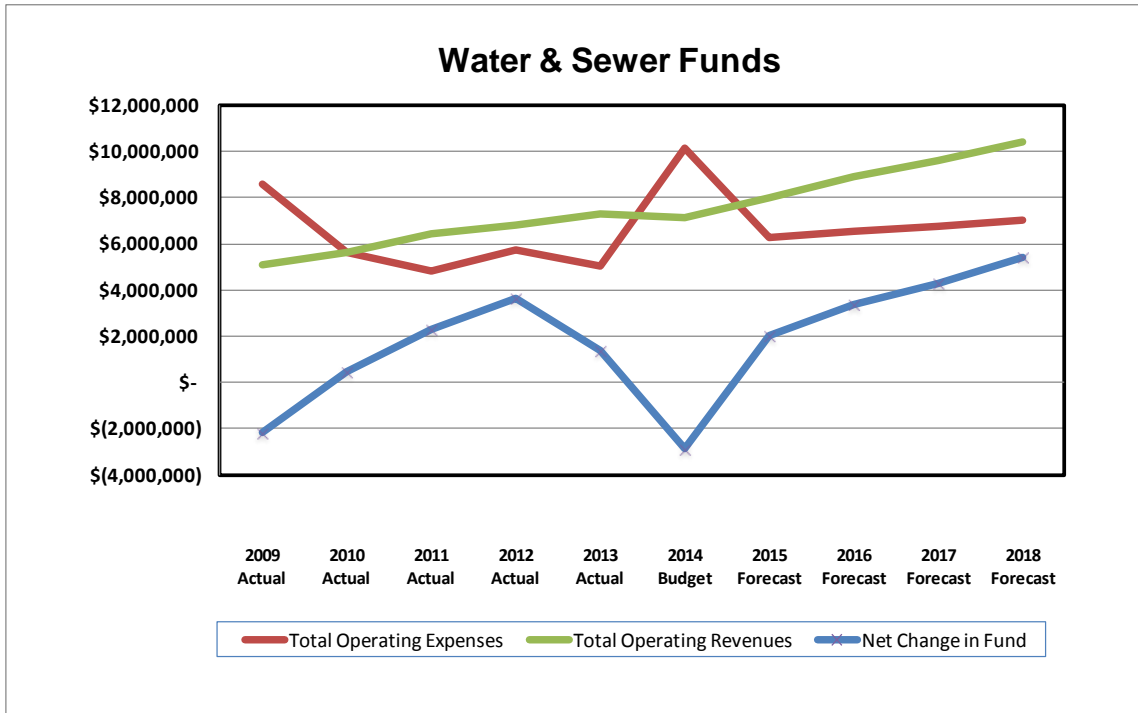
The main source of revenue is collection of fees for services at 68% (Fig.8) of total revenues. The Water and Sewer Funds use Fund Balance to make transfers to capital project funds and for operations.

Figure 9: Water & Sewer Funds - FY 2014 Budgeted Expenditures by Account Classification



The largest operating expense in the Water and Sewer Funds is for repairs and maintenance at 27% (Fig.9), depreciation at 15% of total expenses, and salaries and benefits at 15%. Transfers to other funds are 20% of total expenses.

Figure 10: Water & Sewer Funds Forecast - Actual 2009-2013, Budgeted 2014, Forecast 2015-2018



With rate studies every five years, the water and sewer funds have been able to plan for future capital projects and operations by maintaining a reasonable fund balance. The last Sewer Fund rate study was 2012 and a new rate study is in progress and should be completed by fiscal year 2015.

Water Rates			Sewer Rates		
Fiscal Year	Residential Rate	% Increase	Fiscal Year	Residential Rate	% Increase
2006	25.30		2006	32.20	
2007	25.30	0%	2007	38.02	18%
2008	26.82	6%	2008	42.93	13%
2009	28.43	6%	2009	48.39	13%
2010	30.13	6%	2010	54.55	13%
2011	34.95	16%	2011	59.82	10%
2012	39.14	12%	2012	62.81	5%
2013	43.84	12%	2013	62.81	0%
2014	47.35	8%	2014	62.81	0%
2015	51.14	8%	2015	62.81	0%
2016	55.23	8%	2016	62.81	0%

Table 5 below shows the detail for the actual, budgeted, and forecast fiscal years. These forecasts do not include future capital projects.

TABLE 5: Forecast Analysis - Income Statement with forecast values along a linear trend using existing values 2009-2014										
Water & Sewer Fund	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Forecast	Forecast	Forecast
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fund Revenues										
Collection Fees	5,040,778	5,581,077	6,374,280	6,807,086	7,253,430	7,136,437	7,958,331	8,883,421	9,603,511	10,419,990
Other	35,365	58,284	53,477	20,119	38,645	24,500	23,738	19,550	15,361	11,173
Total Operating Revenues	5,076,143	5,639,361	6,427,757	6,827,205	7,292,075	7,160,937	7,982,069	8,902,971	9,618,872	10,431,163
Fund Operating Expenses										
Salaries & Benefits	1,490,838	1,487,245	1,549,698	1,771,428	1,630,677	1,958,097	1,946,829	2,032,210	2,117,590	2,202,971
Professional Services	730,825	664,733	151,698	67,704	65,159	138,500	(181,331)	(319,741)	(458,150)	(596,560)
Support Goods & Services	345,514	322,309	342,366	378,181	361,878	558,964	507,046	541,954	576,861	611,769
Utility Services	577,012	468,376	825,707	991,392	783,210	1,092,250	1,158,296	1,263,621	1,368,946	1,474,271
Capital Outlays	4,196	12,230	11,896	377,091	3,397	187,000	224,573	260,365	296,157	331,949
Interfund Charges	239,000	173,610	183,180	278,844	289,600	902,500	720,569	828,030	935,491	1,042,952
Repairs & Maintenance	3,447,635	711,956	6,286	19,408	39,861	3,450,000	2,000	2,000	2,000	2,000
Depreciation	1,772,086	1,766,325	1,765,018	1,870,595	1,863,851	1,858,000	1,898,752	1,922,401	1,946,050	1,969,700
Total Operating Expenses	8,607,106	5,606,784	4,835,849	5,754,643	5,037,633	10,145,311	6,276,734	6,530,840	6,784,945	7,039,051
Earnings (loss) from Operations	(3,530,963)	32,577	1,591,908	1,072,562	2,254,442	(2,984,374)	1,705,335	2,372,131	2,833,927	3,392,112
Nonoperating Revenue (Expenses)										
Investment Income	88,695	20,914	38,596	3,846	18,536	20,000	(6,771)	(17,782)	(28,792)	(39,802)
Interest Expense	(23,126)	(22,064)	(32,356)	(52,349)	(45,631)	(44,672)	(56,542)	(62,211)	(67,881)	(73,550)
State PERS Relief	104,049	42,515	66,234	103,817	102,990	127,194	124,606	134,170	143,734	153,298
Other	(383)	28,777	(490,519)	(96,193)	(611,800)	-	(347,569)	(391,154)	(434,740)	(478,325)
Net Nonoperating Revenue (Expenses)	169,235	70,142	(418,045)	(40,879)	(535,905)	102,522	1,829,942	2,506,301	2,977,661	3,545,410
Earning (loss) Before Transfers	(3,361,728)	102,719	1,173,863	1,031,683	1,718,537	(2,881,852)	3,535,277	4,878,433	5,811,588	6,937,521
Other Financing Sources (Uses)										
Capital Contributions	1,793,672	1,086,345	1,169,683	3,930,175	175,095	-	-	-	-	-
Transfers In	886,720	673,761	669,633	-	1,663,500	3,450,000	-	-	-	-
Transfers Out	(1,485,100)	(1,375,761)	(713,633)	(1,315,382)	(2,148,500)	(3,450,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
	-	-	-	-	-	-	-	-	-	-
Net Change in Fund	(2,166,436)	487,064	2,299,546	3,646,476	1,408,632	(2,881,852)	2,035,277	3,378,433	4,311,588	5,437,521
Net Assets at Beginning of Year	39,254,463	37,088,027	37,575,091	39,874,637	43,521,113	43,573,048	40,691,196	42,726,473	46,104,906	50,416,494
	-	-	-	-	-	-	-	-	-	-
Net Assets at End of Year	37,088,027	37,575,091	39,874,637	43,521,113	44,929,745	40,691,196	42,726,473	46,104,906	50,416,494	55,854,015

Water & Sewer Funds - Fund Balance

	Actual	Actual	Actual	Budget	Budget	Budget
	2013	2013	2013	2014	2014	2014
	Total	Water	Sewer	Total	Water	Sewer
Net Invested in Capital Assets	\$ 31,824,034	\$ 20,200,957	\$ 11,623,077	\$ 31,824,034	\$ 20,200,957	\$ 11,623,077
Unassigned	13,105,711	6,352,606	6,753,105	8,867,162	5,690,915	3,176,247
Total	\$ 44,929,745	\$ 26,553,563	\$ 18,376,182	\$ 40,691,196	\$ 25,891,872	\$ 14,799,324

The City budget used \$2,881,852 from the fund balance in fiscal year 2014. In fiscal year 2013 the return of fund balance was \$1,408,632. There was a transfer in the amount of \$3,400,000 to the Aleutian Homes Phase V capital project in fiscal year 2014. The Fund Balance is made up of the assets of a fund less the liabilities, as determined at the end of each fiscal year. The year end fund balance is recorded in categories

that describe the use of the funds. These categories are invested in capital assets, and the unrestricted balance that can be used. Net invested in capital is comprised of all property and equipment less accumulated depreciation and less long term debt. The fiscal year 2014 fund balance that is available for use in the fiscal year 2015 budget is estimated at \$8,867,162. This is based on an ending fund balance of \$40,691,196 for fiscal year 2014 less the net invested in capital of \$31,824,034. The Water Fund has \$5,690,915 and the Sewer Fund has \$3,176,247 available. The current Sewer Fund rate study should be completed by fiscal year 2015 to improve the fund balance in that fund through reasonable rate increases.

Figure 11 below shows the total fund balance each fiscal year and Figure 12 shows the change in fund balance each fiscal year or the use of fund balance per fiscal year. This figure includes an average projected transfer of \$1,500,000 for capital project expenditures.

Figure 11: Water & Sewer Funds – Total Fund Balance each Fiscal Year

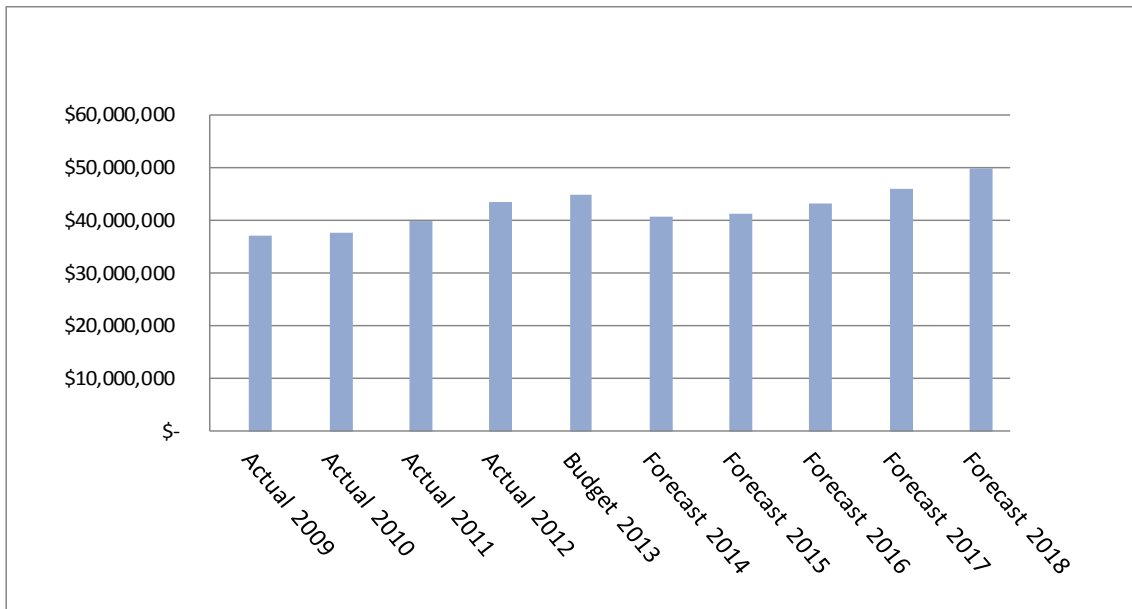
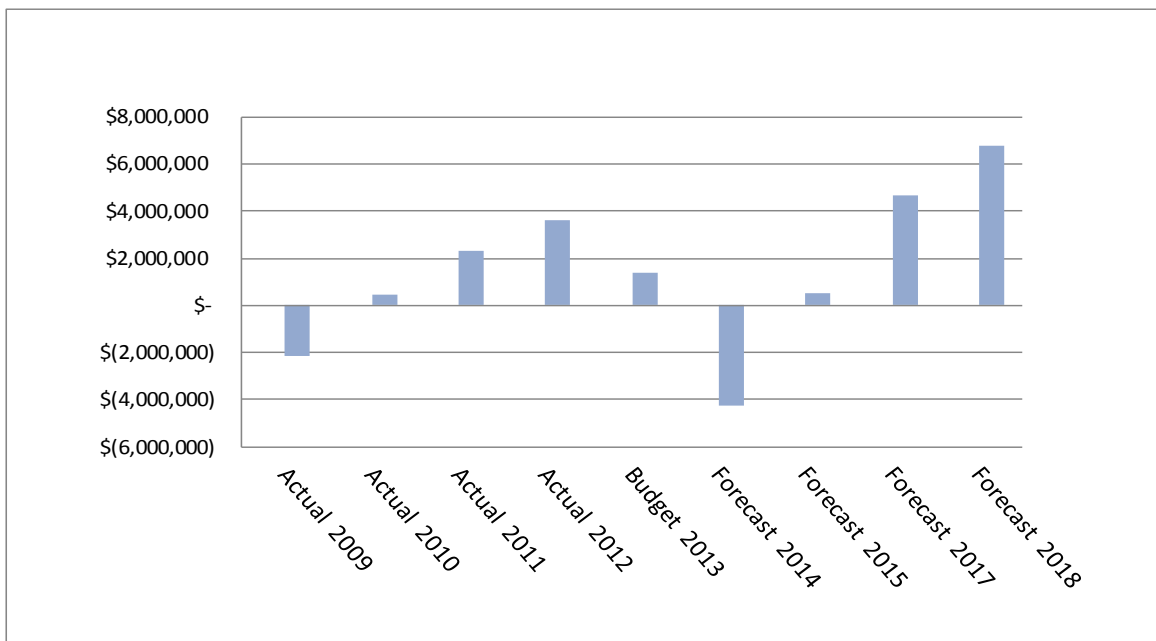


Figure 12: Water & Sewer Funds – Change in Fund Balance each Fiscal Year



HARBOR FUNDS

The Harbor Funds are also Enterprise Funds, and as such, account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Council is that the costs of providing goods and services to the public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes. The General Fund transfers \$500,000 each fiscal year to the Harbor Capital Project fund based on the Sales Tax Code allocation. The following is a list of the harbor enterprise funds:

Cargo Terminal Fund

This fund accounts for all activity of the city owned and operated cargo terminal, which includes a warehouse and piers.

Boat Harbor Fund

This fund accounts for all activity for the Port of Kodiak, which is city owned and operated and includes two harbors.

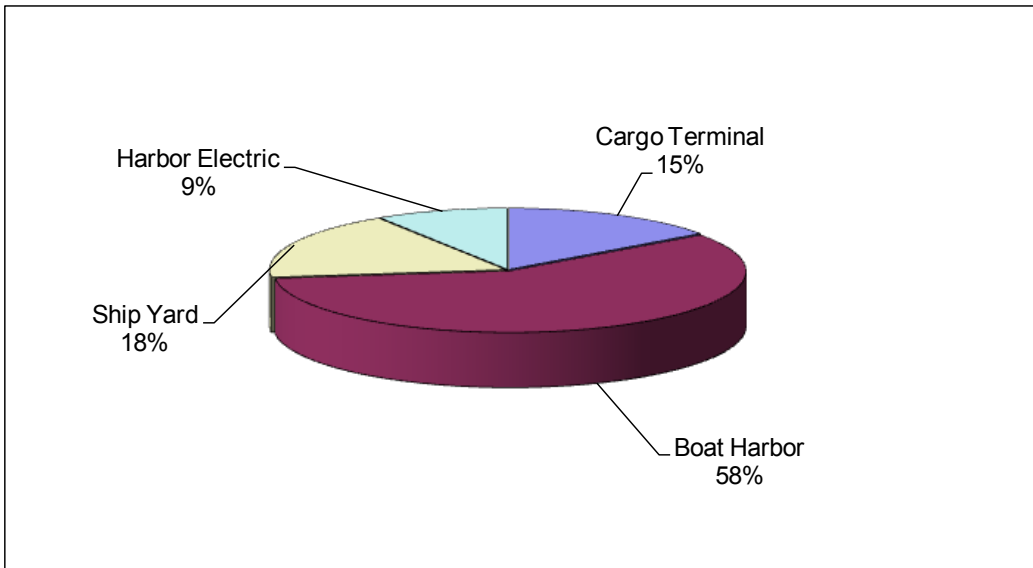
Ship Yard Fund

This fund accounts for all activity for the Ship Yard Facility which is city owned and operated.

Harbor Electric Fund

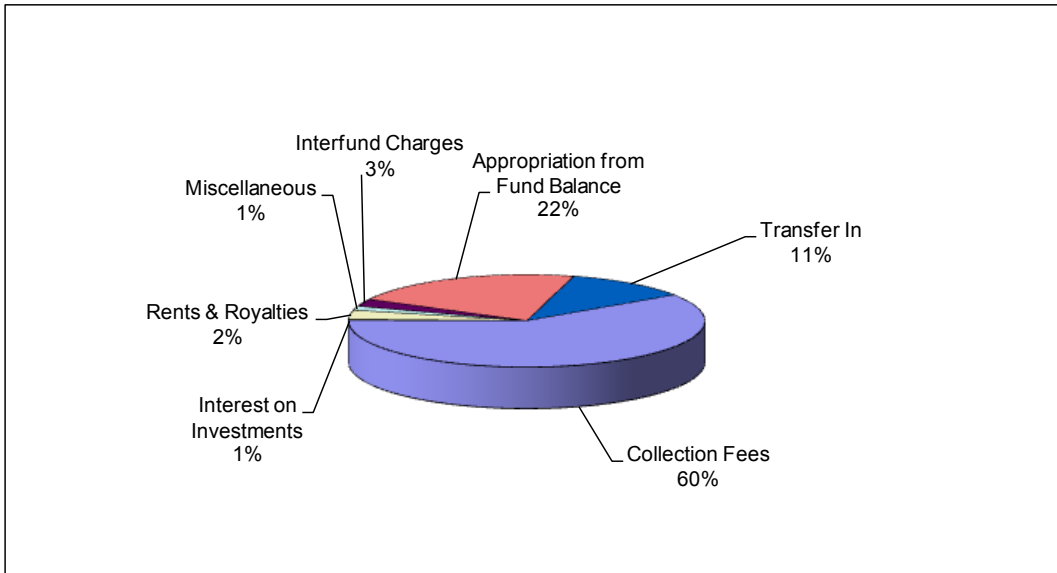
This fund accounts for the use of electrical power for the Boat Harbor, which is city owned and operated and includes two harbors.

Figure 13: Harbor Funds – FY 2014 Budgeted Revenues by Function



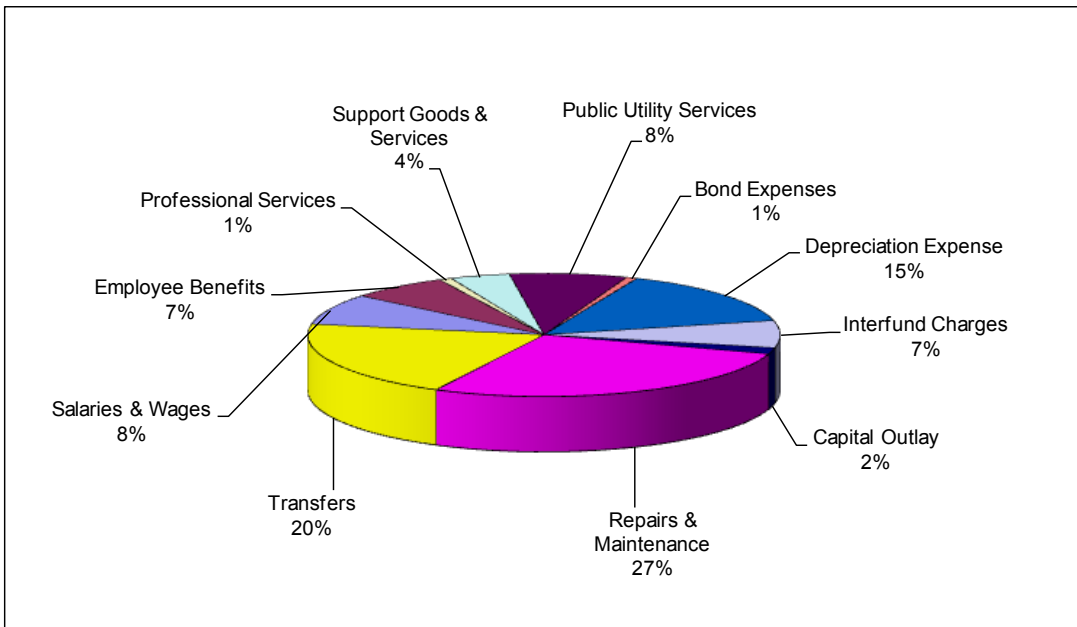
The Cargo Fund generates 15% of total revenues, the Harbor Fund 58% (Fig.13), the Ship Yard 18% and the Harbor Electric Fund 9%. The Harbor Funds are responsible for maintaining the City's Harbors while keeping rates to the fishing fleet reasonable.

Figure 14: Harbor Funds - FY 2014 Budgeted Revenues



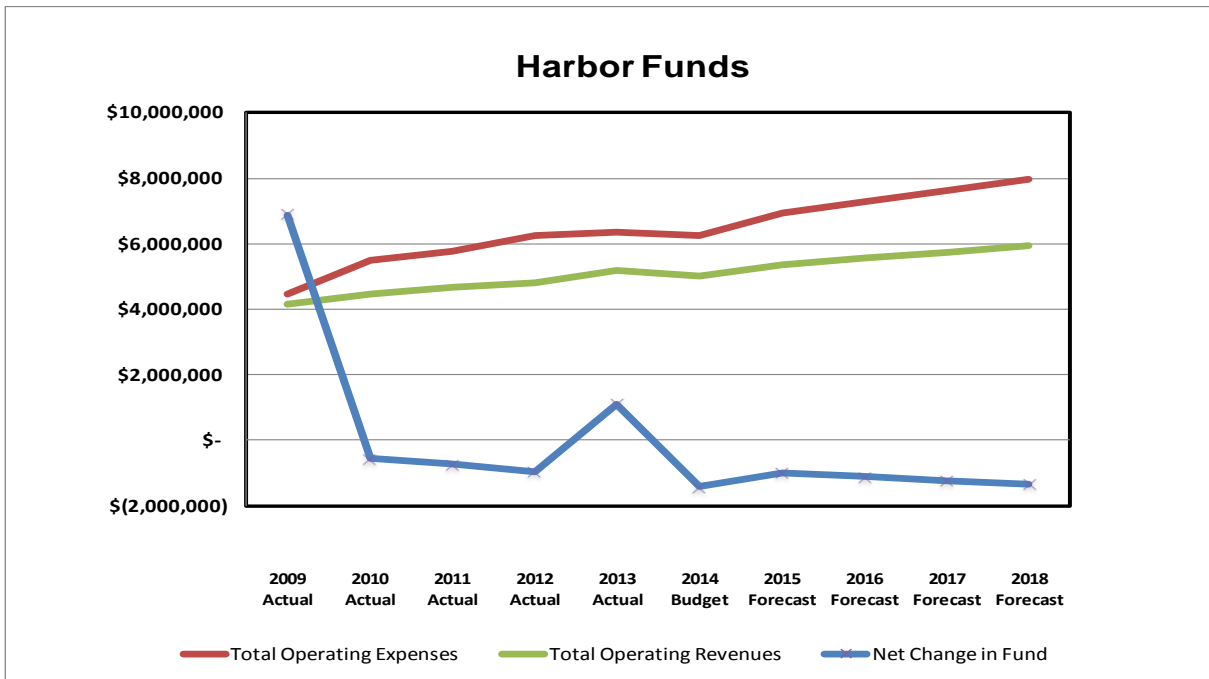
The main source of revenues is collection of fees for services or 60% (Fig.14), of total revenues. The Harbor Funds use Fund Balance to make transfers to capital project funds and for operations.

Figure 15: Harbor Funds – FY 2014 Budgeted Expenditures by Account Classification



The largest expenses in the Harbor Funds are repairs and maintenance at 27%, (Fig.15), of total expenses, salaries and benefits at 28%, depreciation at 15%.

Figure 16: Harbor Funds Forecast - Actual 2009-2013, Budgeted 2014, Forecast 2015-2018



As a result of a recommendation from the Harbor Advisory Board, a rate increase was implemented for Harbor moorage rates in fiscal year 2004 for four years and the rates were again adjusted in fiscal year 2011. The chart below shows the increase in moorage rates. Moorage rates are the largest category of fees in the Harbor Funds. Fiscal Year 2010 was the first full year that the Ship Yard was in operation. The Ship Yard rates were increased in fiscal year 2011 and then again in fiscal year 2013. Lift, Block and Launch fees make up 44% of Ship Yard revenues and Lay Days make up 31%. In the future, continued operating losses may necessitate additional transfers from the General Fund or additional rate increases in the Ship Yard Fund.

Harbor & Ship Yard Rates

Fiscal Year	HARBOR MOORAGE RATES			
	Annual Moorage Per Foot		% Increase	
	Low	High	Low	High
2004	23.00	37.00		
2005	25.00	60.00	9%	62%
2006	27.00	73.00	8%	22%
2007	28.00	88.00	4%	21%
2008	29.00	98.00	4%	11%
2009	29.00	98.00	0%	0%
2010	29.00	98.00	0%	0%
2011	30.00	100.00	3%	2%
2012	30.00	100.00	0%	0%

Low Range = 0 to 20 feet
 High Range = 151 feet and higher

Fiscal Year	SHIP YARD RATES			
	Lift, Block, and Launch		% Increase	
	Low	High	Low	High
2010	40.00	70.00		
2011	44.00	77.00	10%	10%
2013	53.00	92.00	20%	19%

Low Range = Vessels up to 80 feet
 High Range = 151 feet and higher

Fiscal Year	SHIP YARD RATES			
	Lay Days		% Increase	
	Low	High	Low	High
2010	1.75	2.75		
2011	2.20	2.20	26%	-20%
2013	2.65	2.65	20%	100%

Low Range = November 1 - March 31
 High Range = April 1 - October 31

Table 6 below shows the detail for the actual, budget and forecasted fiscal years. These forecasts do not include future capital projects.

TABLE 6: Forecast Analysis - Income Statement with forecast values along a linear trend using existing values 2009-2014										
Harbor	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Forecast	Forecast	Forecast
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fund Revenues										
Collection Fees	3,897,970	3,976,024	4,123,339	4,495,391	5,135,917	4,992,230	5,369,115	5,635,487	5,901,860	6,168,232
Other	259,501	484,122	553,936	310,002	56,552	9,300	1,137	(78,224)	(157,586)	(236,947)
Total Operating Revenues	4,157,471	4,460,146	4,677,275	4,805,393	5,192,469	5,001,530	5,370,252	5,557,263	5,744,274	5,931,285
Fund Operating Expenses										
Salaries & Benefits	1,265,554	1,343,916	1,451,235	1,592,967	1,663,133	1,882,089	1,951,355	2,070,842	2,190,330	2,309,817
Professional Services	74,827	105,112	228,564	134,550	118,721	139,500	160,563	168,283	176,002	183,722
Support Goods & Services	958,980	1,044,714	1,032,885	1,141,906	942,695	1,001,227	1,021,821	1,022,227	1,022,632	1,023,038
Utility Services	147,649	140,960	162,895	178,625	181,117	234,000	231,003	247,231	263,458	279,685
Capital Outlays	108,022	97,113	46,869	38,187	30,382	56,500	16,197	2,869	(10,459)	(23,787)
Interfund Charges	378,940	391,579	391,309	456,369	600,643	624,527	665,913	720,776	775,638	830,501
Repairs & Maintenance	-	568,055	167,021	388,695	495,790	-	270,415	270,554	270,694	270,833
Depreciation	1,538,885	1,787,423	2,302,339	2,300,721	2,306,264	2,301,560	2,626,360	2,779,739	2,933,119	3,086,498
Total Operating Expenses	4,472,857	5,478,872	5,783,117	6,232,020	6,338,745	6,239,403	6,943,628	7,282,520	7,621,413	7,960,306
Earnings (loss) from Operations	(315,386)	(1,018,726)	(1,105,842)	(1,426,627)	(1,146,276)	(1,237,873)	(1,573,375)	(1,725,257)	(1,877,139)	(2,029,021)
Nonoperating Revenue (Expenses)										
Investment Income	166,172	38,239	39,610	13,439	30,496	23,000	50,000	50,000	50,000	50,000
Interest Expense	(24,405)	(306,322)	(334,588)	(332,711)	(334,802)	(329,574)	(340,000)	(340,000)	(340,000)	(340,000)
State PERS Relief	94,559	43,076	67,880	98,825	121,783	125,176	133,898	145,903	157,907	169,911
Other	24,778	201,751	112,736	183,343	472,627	-	241,807	263,503	285,198	306,894
Net Nonoperating Revenue (Expenses)	261,104	(23,256)	(114,362)	(37,104)	290,104	(181,398)	85,705	119,405	153,105	186,805
Earning (loss) Before Transfers	(54,282)	(1,041,982)	(1,220,204)	(1,463,731)	(856,172)	(1,419,271)	(1,487,670)	(1,605,852)	(1,724,034)	(1,842,216)
Other Financing Sources (Uses)										
Capital Contributions	6,292,418	-	-	-	1,467,558	-	-	-	-	-
Transfers In	645,784	4,945,260	2,283,431	1,300,000	1,319,768	500,000	500,000	500,000	500,000	500,000
Transfers Out	-	(4,470,260)	(1,803,431)	(800,000)	(819,768)	(500,000)	-	-	-	-
Net Change in Fund	6,883,920	(566,982)	(740,204)	(963,731)	1,111,386	(1,419,271)	(987,670)	(1,105,852)	(1,224,034)	(1,342,216)
Net Assets at Beginning of Year	33,460,237	40,344,157	39,777,175	39,036,971	38,073,240	39,184,626	37,765,355	36,777,685	35,671,833	34,447,798
Net Assets at End of Year	40,344,157	39,777,175	39,036,971	38,073,240	39,184,626	37,765,355	36,777,685	35,671,833	34,447,798	33,105,582

Harbor Funds – Fund Balance

	Actual	Actual	Actual	Actual	Actual
	2013	2013	2013	2013	2013
	Total	Cargo	Harbor	Electric	Ship Yard
Net Invested in Capital Assets	\$ 30,693,840	\$ 7,222,380	\$ 12,407,830	\$ 42,471	\$ 11,021,159
Restricted for Debt Service	505,050	-	129,581	-	375,469
Unassigned	7,985,736	4,585,578	2,394,267	644,830	361,061
Total	\$ 39,184,626	\$ 11,807,958	\$ 14,931,678	\$ 687,301	\$ 11,757,689

	Budget	Budget	Budget	Budget	Budget
	2014	2014	2014	2014	2014
	Total	Cargo	Harbor	Electric	Ship Yard
Net Invested in Capital Assets	\$ 30,693,840	\$ 7,222,380	\$ 12,407,830	\$ 42,471	\$ 11,021,159
Restricted for Debt Service	505,050	-	129,581	-	375,469
Unassigned	6,566,465	4,774,953	1,405,883	630,976	(245,347)
Total	\$ 37,765,355	\$ 11,997,333	\$ 13,943,294	\$ 673,447	\$ 11,151,281

The City overall Harbor budget used \$1,419,271 of fund balance in fiscal year 2014. In fiscal year 2013 the return of fund balance was a positive \$1,111,386. Of this total \$1,722,690 was in the Cargo Fund, \$(888,309) in the Harbor Fund, \$68,202 in Electric and \$208,803 in the Ship Yard Fund. The Fund Balance is made up of the assets of a fund less the liabilities, as determined at the end of each fiscal year. The year end fund balance is recorded in categories that describe the use of the funds. These categories are invested in capital assets, and the unrestricted balance that can be used. The fiscal year 2014 unassigned fund balance that is available for use in the fiscal year 2015 budget is estimated at \$6,566,465. Of this total \$4,774,953 is available in the Cargo Fund, \$1,405,883 for the Harbor Fund, \$630,976 in Electric and \$(245,347) in the Ship Yard Fund.

A transfer at the rate of approximately \$800,000 per year to the Ship Yard Fund from the Harbor Fund has been necessary. The Harbor Fund is designated to cover the short fall in the Ship Yard fund, with funds coming from the General Fund if the Harbor Fund is unable to cover the short fall. At the end of fiscal year 2014 the Ship Yard will have a bonded debt balance in the amount of \$4,615,000. The Bond Statement specifies that if gross revenues generated from the Ship Yard Fund are not sufficient to make any payments required, the City shall apply supplemental revenue to make up the deficiency. It is important that all the harbor funds remain viable through proper rate structures to maintain a healthy fund balance.

Figure 17 below shows the total fund balance each fiscal year and Figure 18 shows the change in fund balance each fiscal year or the use of fund balance per fiscal year.

Figure 17: Harbor Funds – Total Fund Balances each Fiscal Year

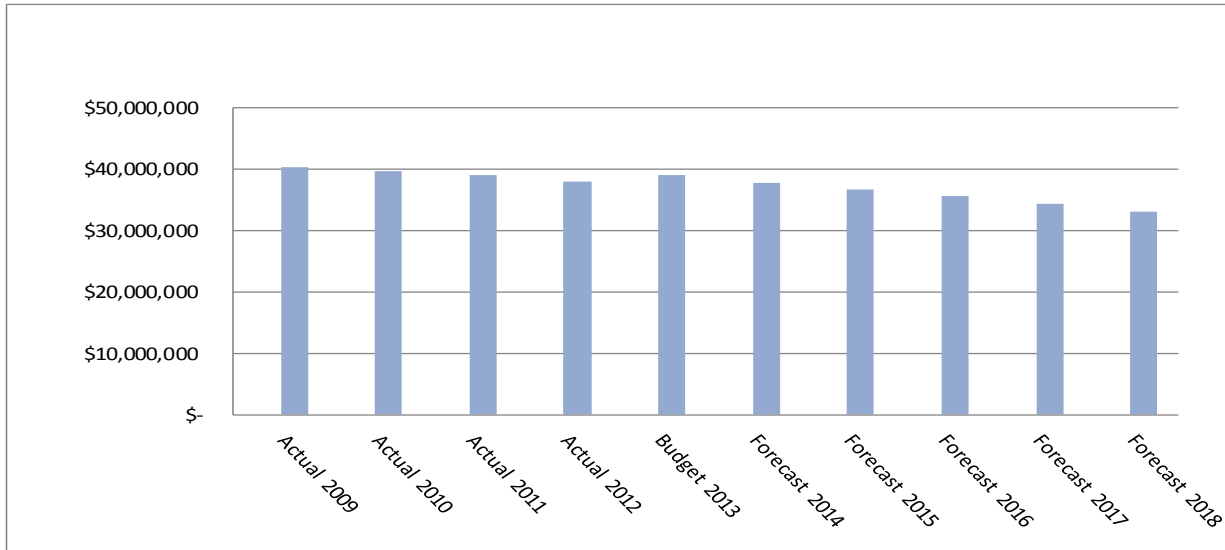
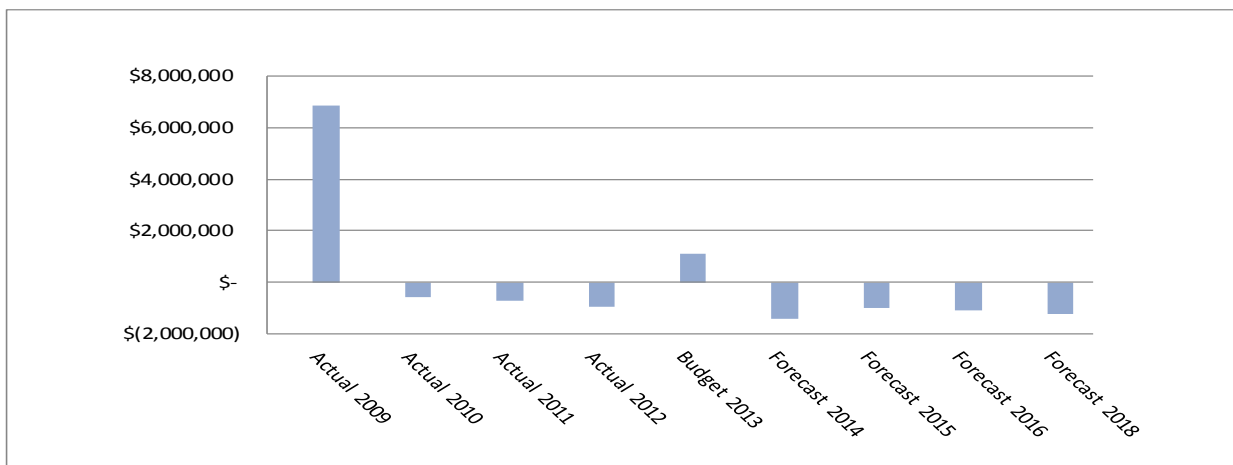
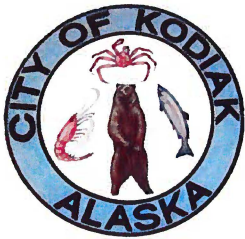



Figure 18: Harbor Funds – Change in Fund Balance each Fiscal Year





MEMORANDUM

TO: Mayor Branson and City Councilmembers

FROM: Aimée Kniaziowski, City Manager 

DATE: February 1, 2014

RE: Planning Session Agenda, Item # 2.a.iv., Sales Tax Collection Update

Last fall the City received complaints from Borough residents saying the City was incorrectly collecting sales tax on communications services delivered to them by ACS outside the City limits. Because the City Attorney also represents ACS in this instance, staff received an outside legal review which was completed toward late in the fall.

Based on the facts and complaints received, as well as samples of bills from ACS and GCI, the legal firm determined that:

- Customers residing outside the City limits are required to pay sales tax on their purchase of telephone services;
- The sale of internet services are exempt from sales tax unless the City levied and collected sales tax on those services as of October 1, 1998 (no City records available for that time period);
- Long distance phone calls are exempt from City sales tax; and
- ACS is not consistently and/or correctly collecting sales tax from customers inside or outside of the City limits.

In the meantime, Finance has been in touch with ACS by phone and e-mail to get clarification on the billing examples from its customers. ACS has been reluctant to discuss the issue so Finance sent a formal letter to their tax department demanding a reply. The City will consider further action in the event a reply isn't received.

The Kodiak City Code 3.08.010(b) says the City levies a sales tax on all "services made within the City, other than rentals of transient rooms." The service is "made within the City if any essential or substantial part of the services are rendered within the City" (KCC 3.08.010(d)). The switching and transmission gear located within City limits is considered substantial and essential to company's ability to deliver phone services to its customers outside City limits. So, the ability of ACS to provide that service to its Borough customers is considered to be made within the City for the purposes of sales tax. Tax exemptions do apply to long distance services and internet service, but not to phone service. It is the responsibility of ACS to properly calculate and remit taxable services, per City Code. It is also in their best interest to work with Finance to correct errors they have made in their calculations.

This legal opinion supports the opinion provided the City by Walter Ebell in 2000 on this issue.

PROPERTY APPRAISAL INFORMATION 2014

OWNER ID	2060	OWNERSHIP	100.00%
ALASKA COMMUNICATIONS SYSTEMS		ATTN: TAX DEPT MS 8	
600 TELEPHONE AVE		ANCHORAGE, AK 99503	

Entities	1	100%
IMPROVEMENTS	100	100%
LAND MARKET	201	100%
MARKET VALUE	305	100%
PRODUCTIVITY LOSS	469	100%
APPRAISED VALUE	CITY	100%
OVER	OVER	100%

Values
 IMPROVEMENTS 224,600
 LAND MARKET + 69,300
 MARKET VALUE = 293,900
 PRODUCTIVITY LOSS - 0
 APPRAISED VALUE = 293,900
 HS CAP LOSS - 0
 ASSESSED VALUE = 293,900

ACRES: .2700
 APPR VAL METHOD: Cost
 SKETCH for Improvement #1 (COMMERCIAL)

UTILITIES	LAST APPR.	WHR
TOPOGRAPHY	2011	
ROAD ACCESS	08/01/2011	
ZONING	BUS	
NEXT REASON		

ISSUE DT 06/25/2004
 PERMIT TYPE CADN
 PERMIT AREA 0
 ST 234
 PERMIT VAL 50,000
 09/08/2000 CADN 25,000

SALE DT 01/25/2013
 PRICE *****
 GRANTOR ZACS OF THE NOR
 DEED INFO CONS / /

BUILDING PERMITS

ISSUE DT	PERMIT TYPE	PERMIT AREA	ST	PERMIT VAL
06/25/2004	CADN	0	234	50,000
09/08/2000	CADN			25,000

REMARKS

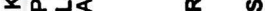
10
 10
 LTMANE 260
 260
 10

35
 35
 LTMANE 1820
 1820
 35

52
 52
 BSM 416
 416
 52

8
 8
 BSM 416
 416
 8

EXEMPTIONS



IMPROVEMENT FEATURES
 MONOPOLE 1 50000 50,000

LAND INFORMATION

SUBD: ALTN	100.00%	NBHD:ALTN	100.00%
L# DESCRIPTION	CLS TABLE	SC HS	METH
1. BUS	MIDTWN AT N	AT N	SQ
9999			

LAND INFORMATION
 UNIT PRICE 6.00
 GROSS VALUE 69,300
 ADJ MASS ADJ VAL SRC 1.00 A
 IRR Wells: 0 Capacity: 0
 IRR Acres: 0
 MKT VAL 69,300
 AG APPLY NO
 AG CLASS AG TABLE AG UNIT PRC AG VALUE
 0.00
 69,300
 0

Kodiak Island Borough, Alaska
 PROPERTY 16212 R
 Legal Description
 USS 2538A TR B PTN - COMSITE #10

OWNER ID
 2060

OWNERSHIP
 100.00%

VALUES
 IMPROVEMENTS 27,700
 LAND MARKET + 34,000
 MARKET VALUE = 61,700
 PRODUCTIVITY LOSS - 0
 APPRAISED VALUE = 61,700
 HS CAP LOSS - 0
 ASSESSED VALUE = 61,700

ENTITIES
 1 100%
 100 100%
 201 100%
 300 100%
 305 100%
 469 100%
 CITY 100%
 OVER 100%

PROPERTY APPRAISAL INFORMATION 2014
 ALASKA COMMUNICATIONS SYSTEMS
 ATTN: TAX DEPT MS 8
 600 TELEPHONE AVE
 ANCHORAGE, AK 99503

ACRES: .2300

APPR VAL METHOD: Cost

No Sketch Available

SITUS 414 PILLAR MOUNTAIN RD. KODIAK, AK 99615

GENERAL
 LAST APPR. DR
 LAST APPR. YR 2012
 LAST INSP. DATE 10/11/2011
 NEXT INSP. DATE

UTILITIES
 TOPOGRAPHY
 ROAD ACCESS WS
 ZONING WS
 NEXT REASON

ISSUE DT PERMIT TYPE PERMIT AREA ST PERMIT VAL

SALE DT PRICE GRANTOR DEED INFO
 01/25/2013 ***** ZACS OF THE NOR CONS / /

BUILDING PERMITS
 PERMIT TYPE PERMIT AREA ST PERMIT VAL

REMARKS

1. 40' COMM TOWER FOR MICROWAVE RELAY TO CHINIYAK ALONG WITH 72 SQ.FT. COMM SHELTER. FLAT VALUED BASED ON POSS INTEREST CALCULATIONS. SEE WORK-UP IN IMAGES.

IMPROVEMENT INFORMATION

#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT	PRICE/UNITS	BUILT	EFF.YR	COND. VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
1	COMM	COMMUNICATION	05/		40.0		488.00	1994	2004	19,500	100%	100%	100%	100%	100%	1.00	19,500
	COMM	COMMUNICATION	05/		72.0		200.00	2004	2004	14,400	98%	100%	100%	100%	100%	0.96	13,900
	CHNLN	CHAINLINK FE	05/		130.0		36.00	1994	1994	4,700	78%	100%	100%	100%	100%	0.78	3,700
					242.0					27,700							37,000

(Flat Values)

LAND INFORMATION

LAND INFORMATION	IRR Wells: 0	Capacity: 0	Oil Wells: 0
UNIT PRICE	ADJ MASS-ADJ	VAL SRC	AG UNIT PRC
4.50	44,600	1.00 F	0.00
DIMENSIONS	SO	9,919 0000 SQ	AG CLASS
			AG TABLE
			AG APPLY
			NO
			34,000
			0.00
			0
			0

27,700
 34,000
 61,700
 0
 61,700
 0
 61,700

1. IND LAND VALUED AS POSSESSORY INTEREST BASED ON LEASE AGREEMENT WITH CITY OF KODIAK FOR USE AS COMM SITE #10. SEE P/I WORK-UP IN IMAGES.

34,000

Effective Date of Appraisal: January 1
 Date Printed: 09/03/2013 10:20:59AM
 by ASCLR3
 True Automation, Inc.

Kodiak Island Borough, Alaska
 PROPERTY 16904 R
 Legal Description
 USS 2539 USCG BASE P/I

OWNER ID
 2060
 OWNERSHIP
 100.00%

PROPERTY APPRAISAL INFORMATION 2014
 ALASKA COMMUNICATIONS SYSTEMS
 ATTN: TAX DEPT MS 8
 600 TELEPHONE AVE
 ANCHORAGE, AK 99503

VALUES
 IMPROVEMENTS 42,200
 LAND MARKET +
 MARKET VALUE = 42,200
 PRODUCTIVITY LOSS -
 APPRAISED VALUE = 42,200

ENTITIES
 100 100%
 201 100%
 300 100%
 305 100%
 469 100%
 5 100%
 OVER 100%

ACRES:
 APPR VAL METHOD: Cost
 No Sketch Available

SITUS USCG BASE KODIAK, AK 99615

GENERAL
 LAST APPR.
 LAST APPR. YR 2007
 LAST INSP. DATE 10/23/2003
 NEXT INSP. DATE

REMARKS

R5025391000

UTILITIES

TOPOGRAPHY

ROAD ACCESS

ZONING

NEXT REASON

BUILDING PERMITS

PERMIT TYPE PERMIT AREA ST PERMIT VAL

ISSUE DT PRICE GRANTOR DEED INFO
 01/25/2013 ***** ZACS OF THE NOR CONS / /
 N
 ∞

SKETCH COMMANDS

EXEMPTIONS

HS CAP LOSS - 0
 ASSESSED VALUE = 42,200

IMPROVEMENT INFORMATION

UNIT PRICE UNITS BUILT EFF YR COND. VALUE DEPR PHYS ECON FUNC COMP ADJ ADJ VALUE
 C RES 42,200 100% 100% 100% 100% 1.00 42,200
 1. RES STCD: BUS 0.0 42,200 (Flat Values) 42,200

LAND INFORMATION

IRR Wells: 0 Capacity: 0 IRR Acres: 0 Oil Wells: 0

Effective Date of Appraisal: January 1

Page 1 of 1

REMARKS

UTILITIES

TOPOGRAPHY

ROAD ACCESS

ZONING

NEXT REASON

BUILDING PERMITS

PERMIT TYPE PERMIT AREA ST PERMIT VAL

ISSUE DT PRICE GRANTOR DEED INFO
 01/25/2013 ***** ZACS OF THE NOR CONS / /
 N
 ∞

SKETCH COMMANDS

EXEMPTIONS

HS CAP LOSS - 0
 ASSESSED VALUE = 42,200

IMPROVEMENT INFORMATION

UNIT PRICE UNITS BUILT EFF YR COND. VALUE DEPR PHYS ECON FUNC COMP ADJ ADJ VALUE
 C RES 42,200 100% 100% 100% 100% 1.00 42,200
 1. RES STCD: BUS 0.0 42,200 (Flat Values) 42,200

LAND INFORMATION

IRR Wells: 0 Capacity: 0 IRR Acres: 0 Oil Wells: 0

Effective Date of Appraisal: January 1

Page 1 of 1

REMARKS

UTILITIES

TOPOGRAPHY

ROAD ACCESS

ZONING

NEXT REASON

BUILDING PERMITS

PERMIT TYPE PERMIT AREA ST PERMIT VAL

ISSUE DT PRICE GRANTOR DEED INFO
 01/25/2013 ***** ZACS OF THE NOR CONS / /
 N
 ∞

SKETCH COMMANDS

EXEMPTIONS

HS CAP LOSS - 0
 ASSESSED VALUE = 42,200

IMPROVEMENT INFORMATION

UNIT PRICE UNITS BUILT EFF YR COND. VALUE DEPR PHYS ECON FUNC COMP ADJ ADJ VALUE
 C RES 42,200 100% 100% 100% 100% 1.00 42,200
 1. RES STCD: BUS 0.0 42,200 (Flat Values) 42,200

LAND INFORMATION

IRR Wells: 0 Capacity: 0 IRR Acres: 0 Oil Wells: 0

Effective Date of Appraisal: January 1

Page 1 of 1

Kodiak Island Borough, Alaska
 PROPERTY 18111 R
 Legal Description
 USS 3471 LT 15A CHINIAC
 OWNER ID
 2060
 OWNERSHIP
 100.00%
 PROPERTY APPRAISAL INFORMATION 2014
 ALASKA COMMUNICATIONS SYSTEMS
 ATTN: TAX DEPT MS 8
 600 TELEPHONE AVE
 ANCHORAGE, AK 99503
 ACRES: 2.0000
 APPR VAL METHOD: Cost
 No Sketch Available

Values	Entities
IMPROVEMENTS	100
LAND MARKET	201
MARKET VALUE	300
PRODUCTIVITY LOSS	305
APPRAISED VALUE	469
	5
	OVER
30,000	100%
+	100%
=	100%
74,000	100%
-	100%
=	100%
74,000	100%
HS CAP LOSS	
-	
=	
0	
ASSESSED VALUE	
=	
74,000	

R5301000150
 SITUS 37044 CHINIAC HWY AK
 GENERAL
 UTILITIES
 TOPOGRAPHY
 ROAD ACCESS
 ZONING PL
 NEXT REASON
 LAST APPR. DR
 LAST APPR. YR 2012
 LAST INSP. DATE 07/29/2011
 NEXT INSP. DATE

REMARKS
 BUILDING PERMITS
 ISSUE DT PERMIT TYPE PERMIT AREA ST PERMIT VAL

SALE DT PRICE GRANTOR DEED INFO
 01/25/2013 ***** ZACS OF THE NOR CONS / /
 90

SUBD: USS 3471 100.00% NBHD:CH 100.00%
 # TYPE DESCRIPTION MTHD CLASS/SUBCL AREA UNIT PRICE UNITS BUILT EFF YR COND. VALUE DEPR PHYS ECON FUNC COMP ADJ ADJ VALUE
 C COMMERCIAL M
 1. COMMERCIAL MICROWAVE STCD: BUS 0.0 Homesite: N
 30,000 100% 100% 100% 100% 1.00 30,000
 30,000 (Flat Values)

LAND INFORMATION
 SUBD: USS 3471 100.00% NBHD:CH 100.00%
 L# DESCRIPTION CLS TABLE CHINIAC
 1. BUS 9999
 DIMENSIONS 2.0000 AC
 UNIT PRICE 22,000.00
 GROSS VALUE 44,000.00
 ADJ MASS ADJ VAL SRC 1.00 A
 IRR Wells: 0 Capacity: 0
 IRR Acres: 0
 MKT VAL 44,000
 AG APPLY NO
 AG TABLE 0.00
 AG UNIT PRC 0.00
 AG VALUE 0

Oil Wells: 0
 44,000
 0


REMARKS
 PICTURE

 IMPROVEMENT FEATURES



MEMORANDUM

TO: Mayor Branson and City Councilmembers

FROM: Aimée Kniazowski, City Manager 

DATE: February 1, 2014

RE: Planning Session Agenda, Item # 2.b.i., Trident Basin Airport Fund

As part of the discussion during the FY13 audit presentation, Council voiced concern over the large deficit in the Trident Basin Enterprise Fund. I can provide a general overview of the fund and the terms that created it. If Council wants more detailed information, we can schedule a separate discussion with Mary and Mark Kozak (airport manager) when he gets back to work.

Prior to FY06, revenues and expenses for Trident Basin passed through the General Fund. At about that time, the City received an FAA grant for \$4,544,172 for upgrades to Trident Basin. The grant funds were used with local funds to update and install floats, make rental parcels available for commercial floatplane operators, and to control access to the facility per FAA requirements. The use of the grant funds required us to create an enterprise fund with restrictions on the use of the funds.

According to federal regulations, the City could set rates and rents for facilities and services at the airport that were as self-sustaining as possible under the circumstances existing at Trident Basin, taking into account such factors as the volume of traffic and economy of collection. No part of the Federal grant share of an airport development, airport planning or noise compatibility project could be included in the rate basis in establishing fees, rates, and charges for users of that airport when the grant was made under Title 49, US Code, the Airport and Airway Improvement Act of 1970. That means the City could not set rates to cover costs funded by the grant, such as depreciation. There are other restrictions on the use of Trident Basin revenues as well.

The deficits identified in the audit presentation are mainly due to allocative charges and depreciation. We do not transfer funds from the General Fund into this fund, but could do so if Council wants to. But we cannot set rates to recoup those costs which funded the majority of the project.



Port and Harbor Advisory Board News

To: Mayor Branson and Kodiak City Councilmembers
From: Nick Szabo, Chairman, Port and Harbor Advisory Board
Date: January 13, 2014
Re: **Port and Harbor Advisory Board Recommendations**

A handwritten signature in blue ink, appearing to read "Nick Szabo".

The Port and Harbor Advisory Board met January 3, 2014. Below is a synopsis of the discussion and motions. Official minutes will follow in due course.

Elections	Nick Szabo	Chairman
	Oliver Holm	Vice-chair
	Stormy Stutes	Secretary

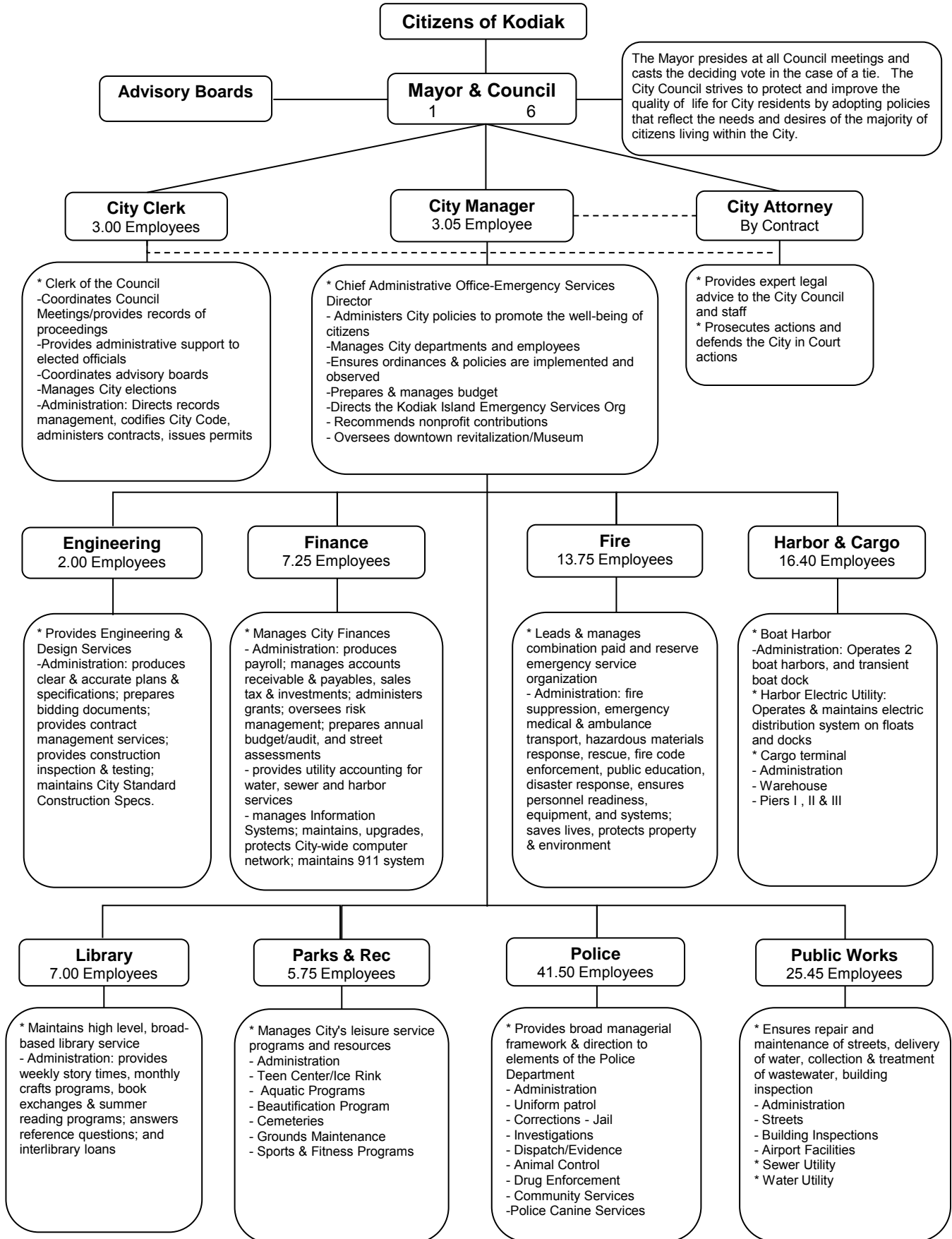
Shipyard

- In accordance with the City Council's budget guidance to eliminate the shipyard's budget deficit within the first five years of operation, the PHAB reviewed FY13 financial data and makes the following recommendations:
 - 1) Increase the fee for lift/block/launch 30%
 - 2) Encourage long-term work by offering reduced lay-day fees
 - 3) Increase lay-day fees by 10% for the first 14 days only
- Recommend that the shipyard depreciation expense, and its impact on the boat harbor enterprise fund, be discussed and explained at a City Council meeting

Interfund Transfers

- Recommend that the City review the rationale for determining inter-fund transfer amounts

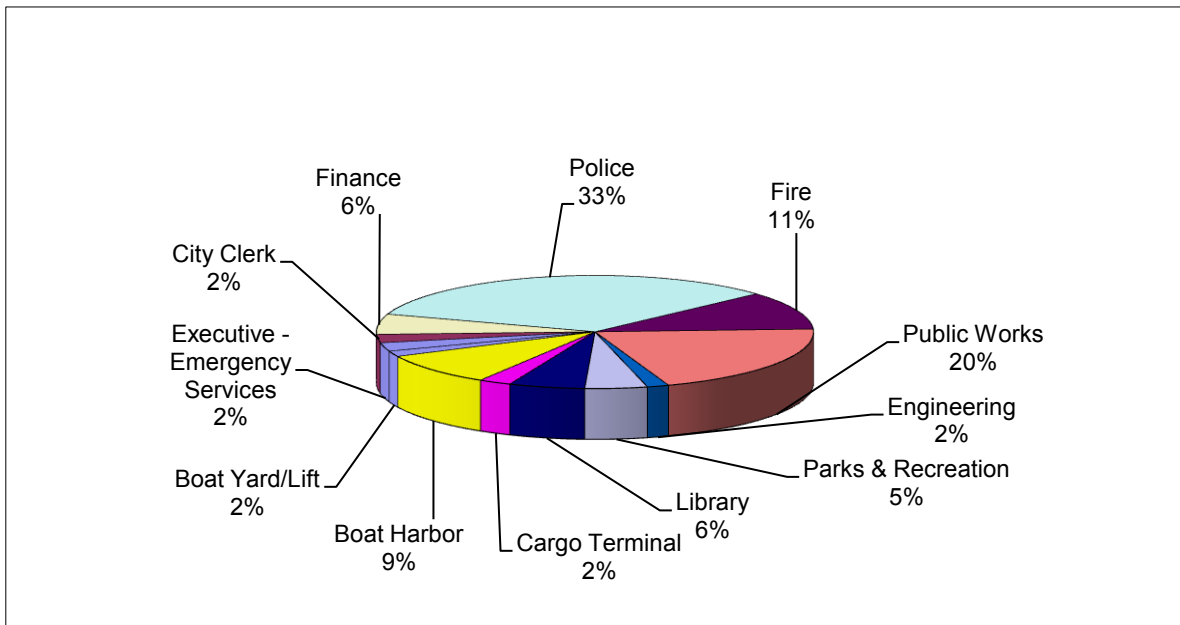
**CITY OF KODIAK
ORGANIZATIONAL CHART**



City of Kodiak

Fiscal Year 2014

PERSONNEL SUMMARY



Department	FTE
Executive - Emergency Services	3.05
City Clerk	3.00
Finance	7.25
Police	41.50
Fire	13.75
Public Works	25.45
Engineering	2.00
Parks & Recreation	5.75
Library	7.00
Cargo Terminal	3.00
Boat Harbor	11.40
Boat Yard/Lift	2.00
Total	125.15

FTE - Full Time Equivalent

More detailed personnel information can be found in the Appendix.

City of Kodiak
 FY 2013 Compensation & Classification Implementation Options
 11-Apr-13

Departments	Current FY 2013 Salaries	Increase to Min Only	OPTION #1	OPTION #2	OPTION #3	OPTION #4	OPTION #5	OPTION #6	OPTION #7
			Max Cap @ 105% Increase to Mid Point based on relative value with a cap on max increase	Increase based on 1% for each year of service in current position	Max Cap @ 108% Increase to Mid Point based on relative value with a cap on max increase	Max Cap @ 110% Increase to Mid Point based on relative value with a cap on max increase	Max Cap @ 115% Increase to Mid Point based on relative value with a cap on max increase	No Max Cap % Point based on relative value in current salary structure	
Executive	43,222	43,222	44,303	44,693	44,442	45,452	47,977	53,029	
Clerks	92,851	105,539	105,548	105,539	107,063	108,073	114,669	121,750	
Finance	316,285	318,490	330,854	335,081	333,454	337,110	345,954	365,207	
IS Administration	128,586	128,586	131,800	134,166	131,800	130,557	133,340	138,698	
Police	2,013,066	2,032,701	2,104,265	2,112,352	2,129,821	2,154,926	2,219,107	2,334,041	
Fire	743,959	744,225	778,765	773,306	784,383	790,089	810,122	857,745	
Public Works	567,590	568,651	595,849	605,544	600,134	604,429	626,762	659,001	
Engineering	131,726	131,726	135,986	135,937	137,501	136,445	144,025	166,716	
Parks & Recreation	152,074	156,697	169,012	158,341	174,883	178,797	180,817	180,817	
Library	348,774	357,032	383,962	382,928	387,580	393,282	403,004	405,874	
Cargo Harbor	128,294	131,768	133,940	135,292	134,145	135,103	138,076	139,244	
Harbor	588,515	591,302	622,624	653,754	632,489	641,831	664,080	668,992	
Shipyard	84,282	86,341	87,962	87,592	91,161	93,293	95,412	95,412	
Water Utility	281,798	281,944	287,645	291,183	289,342	291,258	297,969	301,146	
Sewer Utility	505,097	506,033	530,709	549,414	537,128	543,051	555,313	579,827	
Total Annual Salaries	\$ 6,126,121	\$ 6,184,257	\$ 6,443,224	\$ 6,505,122	\$ 6,515,325	\$ 6,583,697	\$ 6,776,629	\$ 7,067,499	
Increase from Current FY 2013 Salaries		\$ 58,136	\$ 317,103	\$ 379,002	\$ 389,205	\$ 457,577	\$ 650,508	\$ 941,379	
% Increase from Current Salaries		0.95%	5.18%	6.19%	6.35%	7.47%	10.62%	15.37%	
Fringe Benefits									
FICA 7.650%		\$ 4,447	\$ 24,258	\$ 28,994	\$ 29,774	\$ 35,005	\$ 49,764	\$ 72,015	
PERS 22.000%		\$ 12,790	\$ 69,763	\$ 83,380	\$ 85,625	\$ 100,667	\$ 143,112	\$ 207,103	
Total Fringe 29.650%		\$ 17,237	\$ 94,021	\$ 112,374	\$ 115,399	\$ 135,671	\$ 192,876	\$ 279,119	
Total Increase from FY 2013 Current		\$ 75,373	\$ 411,124	\$ 491,376	\$ 504,604	\$ 593,248	\$ 843,384	\$ 1,220,498	

**SCHEDULE I
CLASSIFICATIONS AND SALARY GRADES**

Dept(s) / Position Title	Salary Grade
<u>Executive/Administrative Support</u>	
City Manager	Contract/36
Administrative Supervisor (all)	20
Administrative Assistant (all)	16
Department Assistant (all)	12
<u>City Clerk's Department</u>	
City Clerk	Contract
Deputy Clerk II	27
Deputy Clerk I	24
Assistant Clerk	16
<u>Engineering Department</u>	
City Engineer	30
Civil Engineer	26
Senior Engineer Technician/Inspector	23
(OR) Senior Engineer Technician	21
Engineering Technician	19
<u>Finance Department</u>	
Finance Director	33
Senior Accountant	26
Information Systems Administrator	26
General Accountant	24
Accounting Technician/Sales Tax	18
Accounting Technician	16
<u>Fire Department</u>	
Fire Chief	32
Deputy Fire Chief	28
Fire Lieutenant	24
Firefighter/EMT-III	20
Firefighter/EMT II	19
Firefighter/EMT I (trainee position subject to PR&R 415)	18
<u>Harbor Department</u>	
Harbormaster	32
Deputy Harbormaster	27
Port Harbor Maintenance Mechanic	19
Senior Harbor Officer	18
Harbor Officer	15
Harbor Dispatch	15

Dept(s) / Position Title	Salary Grade
<u>Library</u>	
Library Director	29
Senior Library Assistant/Supervisor (OR) Non-Supervisor	20 19
Library Clerk	10
<u>Parks & Recreation Department</u>	
Parks & Recreation Director	29
Program Manager	20
Recreation Supervisor/Park Supervisor	18
Parks Maintenance Worker	15
<u>Police Department</u>	
Chief of Police	33
Deputy Chief of Police/Lieutenant	28
Sergeant/Detective	25
Communications Sergeant	23
Corrections Sergeant	23
Police Officer/ Detective	22
Communications Corporal	20
Corrections Corporal	20
Community Services Officer	18
Communications Officer	18
Corrections Officer	17
Humane Officer	16
<u>Public Works Department</u>	
Public Works Director	33
Building Official	25
Assistant Building Official	22
Maintenance Supervisor	27
Equipment Operator	22
Utility Worker	19
Public Works Maintenance Worker	17
Shop Supervisor	24
Heavy Duty Mechanic	22
Automotive Mechanic	19
Treatment Plant Supervisor	27
Treatment Plant Operator, Level V	23
Treatment Plant Operator, Level IV	22
Treatment Plant Operator, Level III	21
Treatment Plant Operator, Level II	20
Treatment Plant Operator, Level I	19

**Schedule II – FY2008
General Salary Structure**

Advancement Step

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
T	7.00	7.50	8.00	8.50	9.00	9.50	10.00	10.50	11.00	11.50	12.50	13.50	14.50	15.50	16.50
3	9.75	9.99	10.24	10.50	10.76	11.03	11.30	11.59	11.88	12.17	12.42	12.67	12.92	13.18	13.44
4	10.13	10.38	10.64	10.91	11.18	11.46	11.74	12.04	12.34	12.65	12.90	13.16	13.42	13.69	13.96
5	10.53	10.79	11.06	11.34	11.62	11.91	12.21	12.51	12.83	13.15	13.41	13.68	13.95	14.23	14.51
6	10.95	11.22	11.50	11.79	12.08	12.39	12.70	13.01	13.34	13.67	13.94	14.22	14.51	14.80	15.09
7	11.39	11.67	11.97	12.26	12.57	12.89	13.21	13.54	13.88	14.22	14.51	14.80	15.09	15.40	15.70
8	11.85	12.15	12.45	12.76	13.08	13.41	13.74	14.09	14.44	14.80	15.10	15.40	15.71	16.02	16.34
9	12.35	12.65	12.97	13.29	13.63	13.97	14.32	14.68	15.04	15.42	15.73	16.04	16.36	16.69	17.02
10	12.86	13.18	13.51	13.85	14.20	14.55	14.91	15.29	15.67	16.06	16.38	16.71	17.04	17.39	17.73
11	13.41	13.74	14.09	14.44	14.80	15.17	15.55	15.94	16.34	16.74	17.08	17.42	17.77	18.12	18.49
12	13.99	14.34	14.69	15.06	15.44	15.82	16.22	16.63	17.04	17.47	17.82	18.17	18.54	18.91	19.28
13	14.60	14.96	15.33	15.72	16.11	16.51	16.93	17.35	17.78	18.23	18.59	18.96	19.34	19.73	20.13
14	15.24	15.62	16.01	16.41	16.82	17.24	17.67	18.11	18.57	19.03	19.41	19.80	20.19	20.60	21.01
15	15.92	16.32	16.73	17.15	17.57	18.01	18.46	18.93	19.40	19.88	20.28	20.69	21.10	21.52	21.95
16	16.64	17.05	17.48	17.92	18.36	18.82	19.29	19.78	20.27	20.78	21.19	21.62	22.05	22.49	22.94
17	17.39	17.83	18.27	18.73	19.20	19.68	20.17	20.68	21.19	21.72	22.16	22.60	23.05	23.51	23.98
18	18.19	18.65	19.11	19.59	20.08	20.58	21.10	21.63	22.17	22.72	23.17	23.64	24.11	24.59	25.08
19	19.03	19.51	20.00	20.50	21.01	21.53	22.07	22.63	23.19	23.77	24.25	24.73	25.23	25.73	26.24
20	19.92	20.41	20.93	21.45	21.98	22.53	23.10	23.68	24.27	24.87	25.37	25.88	26.40	26.92	27.46
21	20.85	21.37	21.91	22.46	23.02	23.59	24.18	24.79	25.41	26.04	26.56	27.09	27.64	28.19	28.75
22	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.82	28.38	28.95	29.53	30.12
23	22.88	23.45	24.04	24.64	25.26	25.89	26.54	27.20	27.88	28.58	29.15	29.73	30.33	30.93	31.55
24	23.98	24.58	25.19	25.82	26.47	27.13	27.81	28.50	29.21	29.94	30.54	31.15	31.78	32.41	33.06
25	25.11	25.73	26.38	27.04	27.71	28.40	29.12	29.84	30.59	31.35	31.98	32.62	33.27	33.94	34.62
26	26.30	26.95	27.63	28.32	29.03	29.75	30.50	31.26	32.04	32.84	33.50	34.17	34.85	35.55	36.26
27	27.56	28.25	28.95	29.68	30.42	31.18	31.96	32.76	33.58	34.42	35.11	35.81	36.52	37.25	38.00
28	28.88	29.60	30.35	31.10	31.88	32.68	33.50	34.33	35.19	36.07	36.79	37.53	38.28	39.04	39.82
29	30.29	31.05	31.82	32.62	33.43	34.27	35.13	36.00	36.90	37.83	38.58	39.35	40.14	40.94	41.76
30	31.77	32.56	33.38	34.21	35.06	35.94	36.84	37.76	38.70	39.67	40.47	41.28	42.10	42.94	43.80
31	33.33	34.16	35.01	35.89	36.79	37.71	38.65	39.62	40.61	41.62	42.45	43.30	44.17	45.05	45.95
32	34.97	35.84	36.74	37.66	38.60	39.56	40.55	41.57	42.61	43.67	44.54	45.44	46.34	47.27	48.22
33	36.70	37.62	38.56	39.53	40.51	41.53	42.56	43.63	44.72	45.84	46.75	47.69	48.64	49.62	50.61
34	38.53	39.49	40.48	41.49	42.53	43.59	44.68	45.80	46.95	48.12	49.08	50.06	51.06	52.09	53.13
35	40.46	41.47	42.51	43.57	44.66	45.78	46.92	48.09	49.30	50.53	51.54	52.57	53.62	54.69	55.79
36	42.50	43.56	44.65	45.77	46.91	48.09	49.29	50.52	51.79	53.08	54.14	55.22	56.33	57.46	58.60

(Kodiak PR&R, Jan 2008) –K

**Schedule III – FY2008
Salary Structure for Fire Department Employees on Platoon System**

Advancement Step

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
15	11.98	12.28	12.59	12.90	13.22	13.56	13.89	14.24	14.60	14.96	15.26	15.57	15.88	16.20	16.52
16	12.52	12.83	13.15	13.48	13.82	14.16	14.52	14.88	15.25	15.63	15.95	16.27	16.59	16.92	17.26
17	13.09	13.42	13.75	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.67	17.01	17.35	17.69	18.05
18	13.69	14.03	14.38	14.74	15.11	15.49	15.88	16.27	16.68	17.10	17.44	17.79	18.14	18.51	18.88
19	14.32	14.68	15.05	15.42	15.81	16.21	16.61	17.03	17.45	17.89	18.25	18.61	18.98	19.36	19.75
20	14.99	15.36	15.75	16.14	16.54	16.96	17.38	17.82	18.26	18.72	19.09	19.47	19.86	20.26	20.67
21	15.69	16.08	16.49	16.90	17.32	17.75	18.20	18.65	19.12	19.60	19.99	20.39	20.80	21.21	21.64
22	16.44	16.85	17.27	17.70	18.14	18.60	19.06	19.54	20.03	20.53	20.94	21.36	21.78	22.22	22.66
23	17.22	17.65	18.09	18.54	19.01	19.48	19.97	20.47	20.98	21.51	21.94	22.37	22.82	23.28	23.74
24	18.04	18.49	18.96	19.43	19.92	20.41	20.92	21.45	21.98	22.53	22.98	23.44	23.91	24.39	24.88
25	18.89	19.37	19.85	20.35	20.85	21.38	21.91	22.46	23.02	23.59	24.07	24.55	25.04	25.54	26.05

(Kodiak PR&R, Jan 2008) –L

Schedule I
General Annual Salary Structure

		Min to Max 50% Increase		
		Min to Mid 25% Increase		
		Mid to Max 20% Increase		
DBM		Minimum	Midpoint	Maximum
A11		\$ 31,411	\$ 39,264	\$ 47,116
A12		\$ 33,658	\$ 42,072	\$ 50,486
A13		\$ 35,904	\$ 44,880	\$ 53,856
B21		\$ 38,157	\$ 47,697	\$ 57,236
B22		\$ 40,404	\$ 50,505	\$ 60,606
B23		\$ 42,650	\$ 53,313	\$ 63,976
B24/B31		\$ 44,904	\$ 56,130	\$ 67,355
B25/B32		\$ 47,150	\$ 58,938	\$ 70,725
C41		\$ 51,650	\$ 64,562	\$ 77,475
C42		\$ 53,896	\$ 67,371	\$ 80,845
C43		\$ 56,143	\$ 70,179	\$ 84,215
C44/C51		\$ 58,396	\$ 72,995	\$ 87,594
C45/C52		\$ 60,643	\$ 75,804	\$ 90,964
D61		\$ 65,143	\$ 81,428	\$ 97,714
D62		\$ 67,389	\$ 84,236	\$101,084
D63		\$ 69,636	\$ 87,045	\$104,453
E81		\$ 78,635	\$ 98,294	\$117,953
E82		\$ 80,882	\$101,102	\$121,323
E83		\$ 83,128	\$103,910	\$124,692

Schedule II
General Per Hour Salary Structure

2080	Hours	Min to Max 50% Increase		
Regular Employees		Min to Mid 25% Increase		
		Mid to Max 20% Increase		
DBM		Minimum	Midpoint	Maximum
A11		\$ 15.10	\$ 18.88	\$ 22.65
A12		\$ 16.18	\$ 20.23	\$ 24.27
A13		\$ 17.26	\$ 21.58	\$ 25.89
B21		\$ 18.34	\$ 22.93	\$ 27.52
B22		\$ 19.43	\$ 24.28	\$ 29.14
B23		\$ 20.50	\$ 25.63	\$ 30.76
B24/B31		\$ 21.59	\$ 26.99	\$ 32.38
B25/B32		\$ 22.67	\$ 28.34	\$ 34.00
C41		\$ 24.83	\$ 31.04	\$ 37.25
C42		\$ 25.91	\$ 32.39	\$ 38.87
C43		\$ 26.99	\$ 33.74	\$ 40.49
C44/C51		\$ 28.08	\$ 35.09	\$ 42.11
C45/C52		\$ 29.16	\$ 36.44	\$ 43.73
D61		\$ 31.32	\$ 39.15	\$ 46.98
D62		\$ 32.40	\$ 40.50	\$ 48.60
D63		\$ 33.48	\$ 41.85	\$ 50.22
E81		\$ 37.81	\$ 47.26	\$ 56.71
E82		\$ 38.89	\$ 48.61	\$ 58.33
E83		\$ 39.97	\$ 49.96	\$ 59.95

Schedule III


Fire Department Employees on Platoon System Per Hour Salary Structure

2764	Hours	Min to Max 50% Increase			
Fire Department Employee:		Min to Mid 25% Increase			
				Mid to Max 20% Increase	
DBM		Minimum	Midpoint	Maximum	
A11		\$ 11.36	\$ 14.21	\$ 17.05	
A12		\$ 12.18	\$ 15.22	\$ 18.27	
A13		\$ 12.99	\$ 16.24	\$ 19.48	
B21		\$ 13.80	\$ 17.26	\$ 20.71	
B22		\$ 14.62	\$ 18.27	\$ 21.93	
B23		\$ 15.43	\$ 19.29	\$ 23.15	
B24/B31		\$ 16.25	\$ 20.31	\$ 24.37	
B25/B32		\$ 17.06	\$ 21.32	\$ 25.59	
C41		\$ 18.69	\$ 23.36	\$ 28.03	
C42		\$ 19.50	\$ 24.37	\$ 29.25	
C43		\$ 20.31	\$ 25.39	\$ 30.47	
C44/C51		\$ 21.13	\$ 26.41	\$ 31.69	
C45/C52		\$ 21.94	\$ 27.43	\$ 32.91	
D61		\$ 23.57	\$ 29.46	\$ 35.35	
D62		\$ 24.38	\$ 30.48	\$ 36.57	
D63		\$ 25.19	\$ 31.49	\$ 37.79	
E81		\$ 28.45	\$ 35.56	\$ 42.67	
E82		\$ 29.26	\$ 36.58	\$ 43.89	
E83		\$ 30.08	\$ 37.59	\$ 45.11	



MEMORANDUM

TO: Mayor Branson and City Councilmembers

FROM: Aimée Kniaziowski, City Manager 

DATE: February 1, 2014

RE: Planning Session Agenda, Item # 2.e., Location Preference for Future Work Sessions

Council's standing preference has been to hold work sessions and regular meetings in the conference room or Assembly Chambers in the Borough building. Work sessions were held in the new police station for a few months in 2010, but Council decided to return to the Borough building for several reasons. Members received comments and complaints about holding a public meeting in a law enforcement center and cited lack of parking. They felt the space was not inviting and decided to return to the Borough building because it was the place where local government meetings have traditionally been held and parking was adequate.

The Mayor and Council held one work session in the large multi-purpose room at the new library in January. The room is large, well lit, and can accommodate a bigger group of people than the Borough conference room. Staff would like direction from Council as to whether the library space is a place they'd prefer to meet for work sessions on a regular basis. If so, we would work with the Library Director to set aside a use schedule. This will help the library staff because the room has a great deal of public interest and would require some accommodation since the facility closes to the public at 9 p.m.

It would be helpful to get input so there is time to plan for a move to the new space for work sessions if it's a Council preference.

**CITY OF KODIAK
RESOLUTION NUMBER 2012-05**

A RESOLUTION OF THE COUNCIL OF THE CITY OF KODIAK RESCINDING RESOLUTION NUMBER 08-02 AND RE-ESTABLISHING STANDING AND SPECIAL RULES OF THE COUNCIL

WHEREAS, the City Council initially established its Standing and Special Rules with Resolution No. 02-01 and subsequently amended its Rules with Resolution Nos. 05-6; and 08-02; and

WHEREAS, the City Council reviewed its Special and Standing Rules at the January 28, 2012, planning meeting; and

WHEREAS, the City Council desires to amend Section 3, Work Session Agenda Discussion .

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kodiak, Alaska, that Resolution No. 08-02 is hereby rescinded.

BE IT FURTHER RESOLVED by the Council of the City of Kodiak, Alaska, that the following Rules are hereby adopted and shall remain in effect until rescinded or amended:

- Section 1: Items for Regular Meeting Agendas.** Regular meeting agenda items shall be established by the Mayor, any two Councilmembers, and/or the City Manager. The Clerk may also place routine items on the agenda.
- Section 2: Agenda Amendments.** Except in the event of an emergency, or to consider an extremely time-sensitive issue, motions to amend the agenda shall not be made. (Any amendment to an agenda that results in an official Council action for which sufficient public notice has not been given is a violation of the Alaska Open Meetings Act and is grounds for recall.)
- Section 3: Work Session Agenda Discussion Items.** Work session agendas are set at the weekly agenda setting meetings by the Mayor, Council Representative(s), Manager, and Clerk. Any two Councilmembers may also add an item to the work session agenda. At the request of a citizen, the Mayor, a Councilmember, the City Manager, or the City Clerk, an item may be listed on the work session agenda under "To Be Scheduled."
- Section 4: Time Limits for Public Comments.** Unless the Mayor announces a different time limit for public comments, the Clerk shall set a timer for three minutes for public comments during regular and special meetings and work sessions.

- Section 5: Presiding Officer in the Absence of the Mayor and Deputy Mayor.** The most recent Deputy Mayor shall preside at meetings when both the Mayor and Deputy Mayor are absent.
- Section 6: Cell Phones.** Cell phones must be turned off or muted during regular and special meetings. A member cannot leave the chambers to answer a cell phone unless a recess has been called.
- Section 7: Certificates of Appreciation, Proclamations, Letters of Support, etc.** The Mayor is authorized to proclaim events, issue certificates of appreciation, and sign letters of support for various nonprofit agencies, etc.
- Section 8: City of Kodiak Membership in Organizations.** As a matter of policy, the City of Kodiak shall decline membership in organizations whose mission does not promote or support municipal government. Unless otherwise directed by the Council, the City shall maintain membership with the following: Alaska Municipal League, Southwest Alaska Municipal Conference, and National League of Cities.
- Section 9: Public Hearings/Amendments to Motions.** The following process shall be followed with respect to public hearings:
- The agenda item shall be read by the Mayor.
 - A staff report shall be given.
 - A main motion shall be made and seconded.
 - The public hearing shall be opened.
 - The public hearing shall be closed after public comments are made.
 - Amendments to the main motion may be made, if desired.
 - The public hearing shall be reopened **ONLY** if an amendment alters the substantive content of the ordinance.
 - The roll call vote shall be taken on any amendment(s).
 - The roll call vote shall be taken on the main motion.
- Section 10: Restatement of Motion.** Once made and seconded, a motion is considered to be before the Council and does not need to be restated by the Mayor.
- Section 11: Right of Motion Maker to Modify or Withdraw Motion.** The maker of a motion may modify or withdraw the motion before debate/discussion has begun. After debate/discussion has begun, the motion “belongs” to the entire Council and can only be withdrawn by Council consent or amended through the usual process of amendment.
- Section 12: Voting Order.** Unless a conflict has been determined in accordance with KCC 2.10.060(d), a Councilmember shall vote when his or her name is called and may not pass.

Section 13: Change of Vote. The Clerk shall inquire if anyone desires to change a vote before the result is announced.

Section 14: Reintroduction of a Defeated Motion/Proposal. A defeated motion/proposal may not be reintroduced for one year. However, a motion may be reintroduced following an election or appointment of new Councilmembers.

Section 15: Postponed Motions. A motion may be postponed until a specific future meeting. The Councilmember who moves to postpone a motion shall state in the motion when it will be reintroduced.

Section 16: Vote on a Motion To Reconsider. When a motion has been made to reconsider an action of the Council, the vote on the motion to reconsider shall be taken at the next regular meeting, unless otherwise stated in the motion.



CITY OF KODIAK

MAYOR

ATTEST:

CITY CLERK

Adopted: February 23, 2012

**CITY OF KODIAK
RESOLUTION NUMBER 03-20**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KODIAK RESCINDING
RESOLUTION NO. 95-03 AND RE-CREATING AN EIGHT-MEMBER EMPLOYEE
ADVISORY BOARD**

WHEREAS, the City Council established an Employee Advisory Board on February 9, 1995;
and

WHEREAS, Resolution No. 95-03 provided that all permanent employees, except the City Manager, City Clerk, and supervisory personnel classified at pay range 18.5 or higher shall be eligible to serve on the Board; and

WHEREAS, the salary structure has changed, thereby rendering the reference to pay range 18.5 obsolete; and

WHEREAS, the Employee Advisory Board has recommended that all staff except the City Manager, City Clerk, and Department Heads be eligible to serve on the Employee Advisory Board; and

WHEREAS, it is the City Council's desire to provide a process for employees' input on safety concerns and other employee issues via an Employee Advisory Board;

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Kodiak, Alaska, that Resolution No. 95-03 is hereby rescinded.

BE IT FURTHER RESOLVED as follows:

Section 1. A board is hereby re-created which shall be known as the Employee Advisory Board.

Section 2. This board shall meet as necessary to discuss safety concerns and other employee issues; however, the board shall meet not less than four times in any one calendar year. The board is not a part of, nor a substitute for, the formal grievance procedure set forth in the Personnel Rules and Regulations.

Section 3. All permanent employees, except the City Manager, City Clerk, and supervisory personnel classified at pay range 18.5 or higher, [Department Heads] shall be eligible to serve on the Board. All permanent employees, except those listed above, shall elect by secret ballot the boardmember to represent that department(s). Boardmembers represent all permanent and temporary employees.

Section 4. Membership shall be as follows:

- a. One member representing the Executive, City Clerk, and Finance departments;
- b. One member from each of the remaining seven City departments.

Appointments are for staggered one year terms, four conforming to the calendar year and four to the fiscal year.

Section 5. A Chair, Vice-Chair, and Secretary shall be selected semi-annually.

Section 6. Proceedings of the board shall be open to all employees and permanent records or minutes shall be kept of the proceedings. Such minutes shall record the vote of each member upon every question and the original of such minutes shall be immediately filed in the office of the City Clerk and shall be a public record open to inspection by any person. At the earliest possible date, every recommendation or finding shall be directed to the City Council if it is a policy issue, or the City Manager if it is a safety or administrative issue.

Section 7. The board shall establish bylaws to govern the conduct of its proceedings, a copy of which shall be filed with the City Clerk. [The current edition of *Robert's Rules of Order, Newly Revised* shall be the board's parliamentary authority.]

Section 8. The board shall not have direct power to affect policy determinations, but shall be able to make recommendations to the City Council. Said recommendations may evolve into policy decisions of the Council. The board may also make recommendations to the City Manager on safety issues and other employee concerns of an administrative nature.

Section 9. Serving on the board is voluntary. Elected departmental representatives will pledge to attend Board meetings. This may result in a commitment of personal time.

Section 10. This board shall be in effect until terminated by the City Council.

Section 11. Nothing in this resolution shall be construed as a waiver of the City's exemption from the Public Employment Relations Act.



CITY OF KODIAK


MAYOR

ATTEST:


CITY CLERK

Adopted: August 28, 2003

**CITY OF KODIAK
EMPLOYEE ADVISORY BOARD
BYLAWS**

Article I—Name

The official name shall be the “Employee Advisory Board of the City of Kodiak.”

Article II—Organization

Section 1. Members. This board shall consist of seven members, who shall represent all permanent and temporary employees.

(a) All permanent employees of the City, except the City Manager, City Clerk, and Department Heads, shall be eligible to serve on the Board. All permanent employees, except those listed herein, shall elect by secret ballot the boardmember to represent that department(s).

(b) Membership shall include one representative for the combined Administrative (Executive, City Clerk, and Finance) department, one representative for the combined Public Works/Engineering departments, and one representative each for the remaining five City departments.

(c) Representatives shall serve staggered, two-year terms as follows:

- Harbor, Police, and Public Works/Engineering representatives shall serve terms beginning January 1 of odd years; and
- Administrative, Fire, Library, and Parks & Recreation representatives shall serve terms beginning January 1 of even years.

(d) In the event an elected representative is unable to attend a meeting, an alternate from the represented department may attend in the representative's stead.

Section 2. Officers. A chair, vice-chair, and secretary shall be selected annually by and from the regular members.

Section 3. Duties of the Chair. The chair shall preside over board meetings. The chair shall distribute an agenda to boardmembers and all Department Heads at least one week prior to each meeting. The chair may call a special meeting.

Section 4. Duties of the Vice-Chair. The vice-chair shall preside over meetings in the absence of the chair, and shall succeed to the office of the chair in the event the chair vacates the office.

Section 5. Duties of the Secretary. The secretary shall take minutes of all regular and special meetings. Such minutes shall record the vote of each member upon every question and the original of such minutes shall, upon approval, be immediately filed in the office of the City Clerk. Every decision or finding of the board shall be directed to the City Council or the City Manager at the earliest possible date. In addition, the secretary shall exercise all other duties usually incidental to the office. The member secretary may delegate the duty of recording the meeting to a City staff member; however, the responsibility for assuring compliance with this requirement remains with the secretary.

Section 6. Meetings. Proceedings of the board are open to all employees and the minutes of the proceedings shall be a public record open to inspection by any person. The board shall meet regularly at least once per quarter and on such special occasions as it deems necessary. Meetings shall be held on the second Wednesday of January, April, July, and October, and publicized to all employees. Special meetings may be called by the chair or a quorum of the board.

Section 7. Attendance. Any boardmember not able to attend a particular meeting shall notify the chair, vice-chair, or secretary as far in advance as possible. Administrative staff, as required, should be available for all meetings. Three consecutive, unexcused absences will require the board recommend the City Council declare the position vacant.

Section 8. Vacancies. In the event of a vacancy on the board, a new representative shall be elected as described in Section 1(a) of this Article to fill the remainder of the vacated term.

Section 9. Governing Rules. All meetings will be governed by Robert's Rules of Order. Four members shall constitute a quorum for the conduct of business before the board.

Article III—Powers and Duties

The board shall not have power to affect policy determinations, but shall discuss safety concerns and other employee issues, and shall be able to make recommendations to the City Council through the City Manager. Said recommendations may evolve into policy decisions of the Council. The board may also make recommendations to the City Manager on safety issues and other employee concerns of an administrative nature. It shall be the duty of the board to act in an advisory capacity to the City Manager on employee issues. The board shall consider any specific proposal, problem, or project as directed by the City Council.

Article IV—Amendment of Bylaws

These bylaws may be amended by a majority vote of the board.

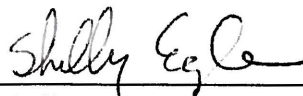
Adopted this 23 day of April, 2008

EMPLOYEE ADVISORY BOARD

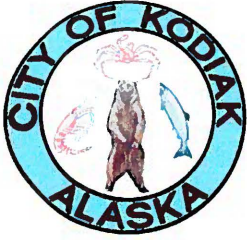


Joe Bailor, Chair

ATTEST:



Shelly Egle, Secretary



Office of the City Clerk

710 Mill Bay Road, Room 216, Kodiak, Alaska 99615

EMPLOYEE ADVISORY BOARD

DEPARTMENT*	BOARD MEMBER	PHONE	FAX	TERM
Administration	Nicholas Pennington, Chair	8650	8600	12/31/2013
Fire	Frank Dorner	8040	8048	12/31/2013
Harbor	Jimmie Wilson	8080	8090	12/31/2014
Library	Lisa Booch	8691	8681	12/31/2013
Parks		8665	8674	12/31/2013
Police	Jennette Rozmus	8000	8023	12/31/2014
Public Works/Engineering	Ted Hansen	8060	8066	12/31/2014

*Administrative includes Executive, Clerk's, Finance departments

Legislation

Resolution No. 03-1995
Resolution No. 2003-20

Elections

02/24/1995	05/03/1995	05/17/1995
06/29/1995	12/19/1995	03/14/1996
06/14/1996	01/15/1997	08/11/1997
12/17/1997	06/08/1998	12/15/1998
06/30/1999	12/17/1999	07/27/2000
12/22/2000	07/16/2001	12/28/2001
06/30/2002	12/23/2002	06/30/2003
12/31/2003	06/30/2004	12/31/2004
06/08/2005	12/30/2005	06/15/2006
12/11/2006	06/27/2007	01/07/2008
12/15/2008	12/04/2009	07/12/2010
12/30/2010	12/27/2011	12/14/2012
12/18/2012	8/2/2013	8/23/2013

Terms expire as noted (2-year terms)

**CITY OF KODIAK
RESOLUTION NUMBER 2011-23**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KODIAK RESCINDING
RESOLUTION 04-25 AND RE-ESTABLISHING A PARKS AND RECREATION
ADVISORY BOARD**

WHEREAS, the City of Kodiak re-established a Parks and Recreation Advisory Board by Resolution 04-25; and

WHEREAS, it is the Council's desire to encourage membership on the Board that represents the ethnic and cultural diversity of residents both inside and outside the Kodiak city limits.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kodiak, Alaska, that Resolution 04-25, is hereby rescinded.

BE IT FURTHER RESOLVED as follows:

- Section 1.** A board is hereby re-established which shall be known as the Parks and Recreation Advisory Board.
- Section 2.** The board shall meet with the Council by invitation, the City Manager, representatives of the Parks and Recreation Department, and/or members of the community as necessary to discuss recreation-related issues. The board shall meet not less than four times in any one calendar year.
- Section 3.** Appointment to the board shall be made by the Mayor and confirmed by the Council.
- Section 4.** Membership reflecting cultural and ethnic diversity shall be as follows:
- a. Four regular members from residents within the Kodiak City limits
 - b. Three regular members from residents inside or outside the Kodiak City limits
 - c. Two alternate members
 - d. One United States Coast Guard representative (ex-officio)
 - e. One student representative (ex-officio)

Appointments other than ex-officio members shall be staggered three-year terms and shall end December 31 at the expiration of the term. Four regular members who reside within the Kodiak City limits and three regular members who reside outside the Kodiak City limits, but within the Kodiak Island Borough, shall be appointed. If a City member ceases to reside within the City, that member shall thereupon cease to hold a position on the Parks and Recreation Advisory Board and may reapply for a non-City resident seat when available. The alternate members shall be designated as Alternate No. 1 and Alternate No. 2 and shall not be subject to City residency requirements. In the absence of a regular member, Alternate No. 1 shall have the right to vote on issues before the board. In like manner, the absence of a second regular member confers the same right to Alternate No. 2. The US Coast Guard representative

appointment shall be based on the recommendation of the Commanding Officer of the USCG Integrated Support Command Kodiak. The student representative appointment shall be based on the recommendation of the Kodiak High School Student Council. The terms for the USCG representative and student representative shall be set at the time of appointment. The board's initial composition shall consist of the membership of the board in effect on January 1, 2011, who shall serve for their appointed terms.

Section 5. The Mayor, Council, City Manager, and any Parks and Recreation Department staff members designated shall serve as consulting members of the board, in addition to those appointed, and may attend all meetings, but shall not vote.

Section 6. A Chairperson, Vice Chairperson, and Secretary shall be selected annually by and from the regular members.

Section 7. Proceedings of the board shall be open to the public and permanent minutes shall be kept of the proceedings. The minutes shall record the vote of each member upon every question and the original of such minutes shall be immediately filed in the office of the City Clerk and shall be a public record open to inspection. Every decision or finding shall be directed to the City Council, via the City Clerk, at the earliest possible date.

Section 8. The board shall establish by-laws to govern the conduct of its proceedings, a copy of which shall be filed with the City Clerk. The current edition of *Robert's Rules of Order, Newly Revised* shall be the board's parliamentary authority.

Section 9. The board shall not have direct power to affect policy determinations, but shall be able to make recommendations to the City Council through the City Manager. Said recommendations may evolve into policy decisions of the City Council affecting matters relating to Parks and Recreation. The board shall consider any specific proposal, problem, or project as directed by the City Council through the City Manager.

Section 10. The board shall be in effect until terminated by the City Council.



ATTEST:

Debra M...
CITY CLERK

CITY OF KODIAK

Carolyn Floyd
MAYOR

Amended and Adopted: August 25, 2011

**City of Kodiak
Parks and Recreation Advisory Board
BYLAWS**

I. ARTICLE I, Name

A. NAME.

The official name shall be The Parks and Recreation Advisory Board of the City of Kodiak

II. ARTICLE II, Organization

A. MEMBERS

1. This board shall consist of seven members appointed for staggered two year terms; the initial composition shall be three members for one year and four members for two years. In addition, there shall be two alternate members appointed for one year terms. All appointments end on December 31, at expiration of the terms.
2. Alternate members shall be designated as Alternate # 1 and Alternate # 2. In the absence of a regular member, Alternate # 1 shall have the right to vote on issues before the board. In like manner, the absence of a second regular member confers the same right to Alternate # 2.
3. Appointment to the board shall be made by the City Mayor and confirmed by the City Council. In case of vacancies, the City Council shall appoint a successor for the remainder of the unexpired term of the previous Board member.
4. After three absences of any one member in a calendar year, the board, by a majority vote, may request that the Mayor declare that member's seat vacant.
5. The Mayor, Council, City Manager, and any City staff member designated, shall serve as consulting members of the board, in addition to the nine appointed members, and may attend all meetings but shall have no vote.

B. OFFICERS

1. A Chairman, Vice-Chairman, and Secretary shall be selected annually by and from the regular members.
2. Duties of Officers
 - a) Duties of Chairman
 - The chairman shall preside over Board meetings. The chair man shall call any special meetings.
 - b) Duties of Vice-Chairman
 - The vice-chairman shall preside over meetings in the absence of the chairman.
 - c) Duties of Secretary
 - The secretary shall verify minutes of all regular and special meetings and shall exercise all other duties usually incident to the office.

C. MEETINGS

The board shall meet with the Council and/or members of the community as necessary to discuss recreation and park related issues. Although the time, place, and conduct of meetings shall be agreed upon by Board members, the board shall meet not less than four times in any one calendar year. All monthly meetings shall be publicized prior to the meeting date and open to the public.

III. ARTICLE III, Functions

A. BYLAWS

1. The board shall establish bylaws to govern the conduct of its proceedings, a copy of which shall be filed with the City Clerk.
2. Bylaws may be amended by no less than a two thirds majority vote of the full board.

B. POWERS AND DUTIES

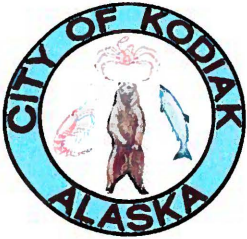
The Board shall have the responsibility of keeping generally aware of the park and recreation needs of the City of Kodiak. The Board shall not have direct power to affect policy determinations, but shall be able to make recommendations to the City Council. Said recommendations may evolve into policy decisions of the City Council affecting matters relating to parks and recreation. The board is not empowered to distribute their findings to any individual or group other than the Parks and Recreation Director, City Manager, and City Council.

C. BUDGET

The Board shall make recommendations regarding the Parks and Recreation Department's annual budget for the information and guidance of the City Council in preparing the budget for the operation and maintenance of properties and facilities under the management of the Department.

D. RECORDS

Proceedings of the board are open to the public and permanent records or minutes shall be kept of the proceedings. Such minutes shall record the vote of each member upon every question and the original of such minutes shall be immediately filed in the office of the City Clerk and shall be a public record open to inspection by any person. Every decision or finding shall be directed to the City Council at the earliest possible date.



Office of the City Clerk

710 Mill Bay Road, Room 216, Kodiak, Alaska 99615

PARKS AND RECREATION ADVISORY BOARD

Nine members (including two alternates) from the community chosen to reflect cultural and ethnic diversity, one USCG representative, and one student seat. Four regular members shall be residents within the Kodiak City limits, and three regular members shall be residents from inside or outside the Kodiak City limits.

TERM	BOARDMEMBER	HOME	WORK	FAX	MAILING ADDRESS	City/KIB
2015	John Butler jbjhs@ptialaska.net	486-4604	486-3706	486-2497	PO Box 2610	C
2015	Helm Johnson helm@rideakimbo.com	539-5014	539-5014	866-510-1563	PO Box 261	C
2015	Jim Willis jawdawg@gci.net James.B.Willis@uscg.mil	486-3678	487-5391	487-5275	1516 Ismailov St.	C
2016	Amy Fogle philfogle@hotmail.com	486-3525	539-2535	486-3250	1136 Wolkoff Lane	C
2016	Marcus Dunbar mdunbar01@kibsd.org	486-0809	481-2214		1477 Selief Lane	C
2016	Natasha Hayden natashab@gci.net	486-5922	512-0519		305 Neva Way	B
2016	Ryan Murdock boneyardsurfing@gmail.com	952-1072	486-2316		3272 Mill Bay Rd.	C
2014 Alternate 1	Jeremiah Gardner 58northkodiak@gmail.com	486-6249	486-6249	486-6249	1231 Mill Bay Road	N/A
2014 Alternate 2	VACANT					N/A
20?? USCG	VACANT					
20?? Student	VACANT					

Regular terms expire December 31 (three-year terms)

Alternate terms expire December 31 (one-year terms)

USCG term set at appointment

Student term set at appointment

Legislation

Resolution Number 03–84
 Resolution Number 44–86
 Resolution Number 2000–4, 01/27/00
 Resolution Number 01–7, 02/22/01
 Resolution Number 04–25, 07/08/04
 Resolution Number 2011–23, 08/25/2011

[Clerk's Note: The alternates do not make motions or vote unless regular member(s) are absent.]

Appointments

01/12/84	02/26/84	12/13/84
01/10/85	06/13/85	12/19/85
01/23/86	01/08/87	02/12/87
11/03/87	12/14/87	10/27/88
12/12/88	10/12/89	01/11/90
12/14/90	01/09/92	03/12/92
05/14/92	07/09/92	01/14/93
01/27/94	02/10/94	03/10/94
09/22/94	12/22/94	10/05/95
12/14/95	10/24/96	12/12/96
12/11/97	12/10/98	01/26/99
02/25/99	02/10/00	02/22/01
05/24/01	12/13/01	02/28/02
05/09/02	07/24/03	02/26/04
01/13/05	08/24/06	12/14/06
12/13/07	02/28/08	02/12/09
06/24/10	08/26/10	12/9/10
01/13/11	09/22/11	2/23/12
08/09/12	8/23/12	12/13/12
02/28/13	06/27/13	12/12/13

**CITY OF KODIAK
RESOLUTION NUMBER 2011-24**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF KODIAK RESCINDING
RESOLUTION NO. 05-94 AND RESOLUTION NO. 98-32 AND RE-ESTABLISHING A
PORT AND HARBORS ADVISORY BOARD**

WHEREAS, the City of Kodiak established a Port and Harbors Advisory Board by Resolution No. 49-81, which was subsequently amended by Resolution No. 54-87, Resolution No. 05-94, and Resolution No. 98-32; and

WHEREAS, it is the Council's desire to respond to all members of the community and be receptive to constructive dialogue from said members who are interested in the port and harbor needs of all citizens.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kodiak, Alaska, that Resolution No. 05-94 and Resolution No. 98-32 are hereby rescinded.

BE IT FURTHER RESOLVED as follows:

- Section 1.** A board is hereby re-established which shall be known as the Port and Harbors Advisory Board.
- Section 2.** The board shall meet with the Council by invitation, the City Manager, representatives of the Port and Harbors Department, and/or members of the community as necessary to discuss port and harbors-related issues. The board shall meet not less than four times in any one calendar year.
- Section 3.** Appointment to the board shall be made by the Mayor and confirmed by the Council.
- Section 4.** This board shall reflect ethnic and cultural diversity as well as fishing and marine-related interests and consist of seven members appointed for staggered three-year terms. In addition, there shall be two alternate members appointed for one-year terms. All appointments shall end on December 31 at expiration of the terms. In the absence of a regular member, Alternate No. 1 shall have the right to vote on issues before the board. In like manner, the absence of a second regular member confers the same right to Alternate No. 2. The student representative appointment shall be based on the recommendation of the Kodiak High School Student Council. The term for the student representative shall be set at the time of appointment. The board's initial composition shall consist of the membership of the board in effect on January 1, 2011, who shall serve for their appointed terms.
- Section 5.** The Mayor, Council, City Manager, Harbormaster, and any Port and Harbors Department staff members designated shall serve as consulting members of the

board, in addition to those appointed, and may attend all meetings, but shall not vote.

Section 6. A Chairperson, Vice Chairperson, and Secretary shall be selected annually by and from the regular members.

Section 7. Proceedings of the board shall be open to the public and permanent minutes shall be kept of the proceedings. The minutes shall record the vote of each member upon every question and the original of such minutes shall be immediately filed in the office of the City Clerk and shall be a public record open to inspection. Every decision or finding shall be directed to the City Council, via the City Clerk, at the earliest possible date.

Section 8. The board shall establish by-laws to govern the conduct of its proceedings, a copy of which shall be filed with the City Clerk. The current edition of *Robert's Rules of Order, Newly Revised* shall be the board's parliamentary authority.

Section 9. The board shall not have direct power to affect policy determinations, but shall be able to make recommendations to the City Council through the City Manager. Said recommendations may evolve into policy decisions of the City Council affecting matters relating to Port and Harbors. The board shall consider any specific proposal, problem, or project as directed by the City Council through the City Manager.

Section 10. The board shall be in effect until terminated by the City Council.

CITY OF KODIAK



MAYOR

ATTEST:



CITY CLERK

Adopted: August 25, 2011



**BYLAWS
CITY OF KODIAK
PORT AND HARBORS ADVISORY BOARD**

ARTICLE I

Name

Section 1. Name. The official name shall be the "Port and Harbors Advisory Board of the City of Kodiak."

ARTICLE II

Organization

Section 1. Members. This board shall consist of seven members appointed for staggered three-year terms, two alternate members appointed for one-year terms, and may also include a High School student representative.

Section 2. Officers. A chairman, vice-chairman, and secretary shall be selected annually by and from the regular members.

Section 3. Duties of Chairman. The chairman shall preside over board meetings. The chairman may call any special meeting.

Section 4. Duties of Vice-Chairman. The vice-chairman shall preside over meetings in the absence of the chairman.

Section 5. Duties of Secretary. The secretary shall take minutes of all regular and special meetings. Such minutes shall record the vote of each member upon every question and the original of such minutes shall, upon approval, be immediately filed in the office of the City Clerk. Every decision or finding of the board shall be directed to the City Council at the earliest possible date. In addition, the secretary shall exercise all other duties usually incidental to the office. The member secretary may delegate the duty of recording the meeting to a City staffmember, however, the responsibility for assuring compliance with this requirement remains with the board secretary.

Section 6. Meetings. Proceedings of the board are open to the public and the minutes of the proceedings shall be a public record open to inspection by any person. The board shall meet regularly at least once per quarter and on

such special occasions as it deems necessary. The time, place, and conduct of the meetings shall be agreed upon by the boardmembers. All meetings will be publicized by giving proper notice to the local newspapers indicating the date, time, and place of the meeting. The notice shall contain a request that the meeting be listed in the announcement section of the newspaper. Special meetings may be called by the chairman or a quorum of the board.

Section 7. Attendance. Any boardmember not able to attend a particular meeting shall notify the chairman or secretary as far in advance as possible. Administrative staff, as required, should be available for all meetings. Three consecutive unexcused absences will require that the board recommend the City Council declare the position vacant.

Section 8. Vacancies. The Mayor shall appoint a successor for the remainder of the unexpired term of a previous boardmember.

Section 9. Governing Rules. All meetings will be governed by Roberts Rules of order. Four members constitute a quorum for the conduct of business before the board.

ARTICLE III

Functions

Section 1. Powers and Duties. The board shall not have direct power to affect policy determinations, but shall discuss port and harbor operation-related issues and make recommendations to the City Council. Said recommendations may evolve into policy decisions affecting the use of the use and operation of the City port and harbor facilities.

It shall be the duty of the Board to act in an advisory capacity to the City Council on the problems and operations of the City port and harbor facilities, including the boat harbors, cargo docks, ferry dock, and airplane floats. The Board shall consider any specific proposal, problem, or project as directed by the City Council.

Section 2. Daily Departmental Operations. The daily operation and maintenance of the port and harbors is the direct responsibility of the Harbormaster, under the direction of the City Manager. Any suggestion of the Board or individual members of the Board regarding the operation and maintenance of the facilities is to be directed to the Harbormaster, and not to any other employee of the Harbor Department.

ARTICLE IV

Amendment of Bylaws

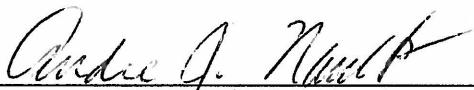
Section 1. Amendment. These bylaws may be amended by a majority vote of the board.

ADOPTED this 16th day of February, 1988, and so duly noted in the minutes.

PORT AND HARBORS ADVISORY BOARD

By 
Chairman

ATTEST:

By 
Secretary

PORT OPERATIONS ADVISORY BOARD

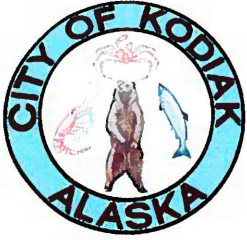
Duties and Responsibilities of the Board:

a. It shall be the duty of the Board to act in an advisory capacity to the Harbormaster, City Manager and the City Council on the problems and operations of the City of Kodiak Port and Harbor facilities.

b. The daily operation and maintenance of the Port and Harbor are the direct responsibility of the Harbormaster, under the direction of the City Manager. Any recommendation of the Board or a Board member regarding the operation and maintenance of the facilities is to be directed to the City Manager, not a Port or Harbor employee. The City Manager will study the recommendation and refer it to the Council if he determines this to be necessary.

c. The Board shall consider any specific proposal, problem or project as directed by the City Council.

d. The City Council may at a future date expand or withdraw duties and responsibilities of the Board.



Office of the City Clerk

710 Mill Bay Road, Room 216, Kodiak, Alaska 99615

PORT AND HARBORS ADVISORY BOARD

Seven regular seats, two alternates, and one student seat

Effective January 1, 2014

TERM	BOARDMEMBER	HOME	WORK	FAX	MAILING ADDRESS
2014	Anne Kalcic boatlift@alaska.com	486-5824	486-5824	486-5824	P.O. Box 2085
2014	Stormy Stutes stutes@gci.net	486-8757	942-2121	486-8709	2230 Monashka Way
2014	Nick Szabo herschel@gci.net	486-3853	486-3853	486-3853	P.O. Box 1633
2015	Tim Abena timabena@aol.com	486-3290	360 957-3200	486-3290	3103 Mill Bay Road
2015	Oliver Holm chicken@gci.net	486-6957	486-6957	N/A	P.O. Box 8749
2016	Ralph (Skip) Bolton skip2@gci.net	486-4099	317-8660	486-2030	P.O. Box 2852
2016	David Jentry dwjentry@gci.net	486-5205	486-5205	486-5243	P.O. Box 3128
2014 Alternate 1	Stosh Anderson stosh_a@hotmail.com	486-3673	654-3674	N/A	P.O. Box 310
2014 Alternate 2	Ed Cross Jr. Juniorcross20@gmail.com	N/A	208 866-7429	N/A	525 Maple
Student (ex-officio)	VACANT				

Regular terms expire December 31 (three-year terms)

Alternate terms expire December 31 (one-year terms)

Student term expires May 31 (one-year term)

Legislation

Resolution Number 49–81
 Resolution Number 44–86
 Resolution Number 54–87
 Resolution Number 05–94
 Resolution Number 98–32

[Clerk's Note: The alternates do not make motions or vote unless regular member(s) are absent.]

Appointments

11/03/87	12/14/87	10/27/88
12/12/88	10/12/89	01/11/90
02/22/90	12/14/90	01/09/92
03/12/92	01/14/93	01/27/94
02/10/94	09/22/94	12/22/94
10/05/95	12/14/95	12/12/96
12/11/97	12/10/98	02/10/00
02/22/01	05/24/01	12/13/01
09/12/02	01/23/03	01/22/04
01/13/05	12/15/05	12/14/06
12/13/07	02/12/09	12/11/09
12/9/10	12/8/11	12/13/12
12/12/13		

Chapter 14.40
BUILDING CODE BOARD OF APPEALS

Sections

[14.40.010](#) Composition

[14.40.020](#) Administrative jurisdiction

14.40.010 Composition

(a) The building code board of appeals shall consist of five members, four of whom shall be qualified by experience and training to pass upon matters pertaining to building construction. One member shall be selected from the community at large. Each of the five members shall be appointed by the mayor and ratified by the council.

(b) The building official shall be an ex officio member of the board.

(c) All appointees shall serve at the pleasure of the appointing authority.

(d) The members of the board shall be appointed for staggered three-year terms.

(e) Three members of the board of appeals shall constitute a quorum for the transaction of any business. For any affirmative action on quasi-judicial matters by the board of appeals, there must be a concurring vote of three members. [Ord. 650, 1982]

14.40.020 Administrative jurisdiction

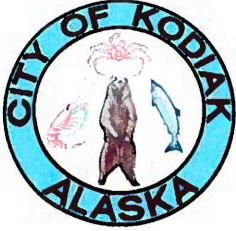
(a) The duties of the board shall be as stated in the adopted building codes including the building, fire, mechanical, electrical, and plumbing codes.

(b) The building code board of appeals by resolution may adopt rules consistent with this title to implement, interpret, or make specific its provisions. Copies of all rules adopted under this subsection shall be available to the public in the offices of the building official and the city clerk.

(c) The board shall hear and decide appeals from the actions of administrative officials relating to building regulations under this title. The board may determine the suitability of alternate materials and methods of construction and provide for reasonable interpretation of the provisions of this title.

(d) The board shall also recommend such amendments to this title as may be deemed necessary.

(e) The board of appeals is the final appellate board of the city for matters heard by it. [Ord. 1195a §14, 2005; Ord. 740, 1984; Ord. 650, 1982]



Office of the City Clerk

710 Mill Bay Road, Room 216, Kodiak, Alaska 99615

BUILDING CODE BOARD OF APPEALS

Five seats

TERM	BOARDMEMBER	HOME	WORK	FAX	MAILING ADDRESS
2015	John Butler JBHHS@PTIALASKA.NET	486-4604	486-3706	486-2497	P.O. Box 2610
2015	Vacant				
2015	Vacant				
2016	Vacant				
2016	Vacant				

Legislation	Appointments
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Kodiak City Code Chapter 14.40

10/25/84	01/23/86	02/12/87
01/08/87	12/14/87	12/12/88
01/26/89	01/11/90	12/14/90
01/09/92	01/14/93	01/27/94
12/22/94	12/14/95	12/12/96
03/27/97	12/11/97	12/10/98
02/10/00	05/24/01	12/13/01
01/23/03	01/13/05	12/15/05
12/13/07	02/28/08	12/11/09
12/9/10	2/23/12	12/13/12



MEMORANDUM

TO: Mayor Branson and City Councilmembers

FROM: Aimée Kniaziowski, City Manager 

DATE: February 1, 2014

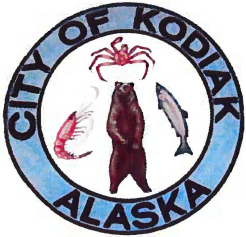
RE: Planning Session Agenda, Item # 2. h., Council Training Requests

The annual planning session is a good time to discuss whether or not you would like to focus on training needs in the upcoming calendar or fiscal year. This will help staff research and plan for any specialty training you might be interested in or feel you need. We can include training expenses in the FY15 budget and staff will have time to research opportunities.

It's been awhile since you've had training. Aside from the annual newly elected officials training associated AML each year, the last training we had was on budget and CIP development Paul Glick. City officials have training opportunities while attending AML and SWAMC conferences, and learn about lobbying and funding each year when we go to Juneau to request state funding for selected projects. However, I believe specific training delivered locally is most valuable to those who can attend. I am not sure what your interests or needs are this year, although someone mentioned conflict resolution or handling stressful meetings for public officials.


I have been researching training sources and can suggest an Incident Command System (ICS) class for elected officials which we can provide locally could be beneficial. That course explains the ICS system and the public official's role in incidents or emergencies. I've also been in discussions with the Growth Company about training in conflict resolution or managing stress at public meetings. This company is located in Anchorage and offers pretty diverse options, though not all for elected officials or governmental agencies. Mary Munk is also checking into a resource she knows about of a trainer who specializes in organizational management. You might also be interested in a facilitated strategic planning session that would help identify Council and staff goals and shape the direction of the City over the next year.

Once we have a chance to discuss your preferences, I can work on getting more information from the appropriate training source.



MEMORANDUM

TO: Mayor Branson and City Councilmembers

FROM: Aimée Kniazowski, City Manager 

DATE: February 1, 2014

RE: Planning Session Agenda, Item # 3.a., Vacant City Properties

The City owns several buildings which are currently unused and vacant. The barn was vacant for a long period after KPD moved the detective unit into the new police station and again once the construction of the new library was completed in November. The old police station/jail building was vacated in February of 2011 when jail operations moved into the new facility and has been vacant since that time. The old library building is vacant now that the new one is operational. The City also owns a small house on Hillside Drive that has remained vacant and unused since at least 2009.

Vacant buildings require some level of care and utility expenses and are prone to vandalism, as we saw with the break-ins and fire at the barn. We've attached some recent financial reports on the old KPD and barn/library showing utility costs for the facilities. Last year we weren't able to discuss this topic due to time constraints, but I recommend we touch base on this issue again.

Since last year, the Maritime Museum has formally withdrawn their request to use the facility known as the downtown bathroom building for a planned visitor display. The office space in the building is now leased to a company that issues Transportation Workers Identification Certificates (TWIC cards). It is good that this building is occupied, and its tenant is providing a valuable service to local employers.

We've incurred costs for the old KPD building over the past year, but it is now in the process of being demolished. Maintenance and utility costs for that old building will be eliminated once the demo is complete. The lot will be used to store snow removed from the fire station (now a very difficult removal/storage problem that contributes to flooding into the fire station equipment bays) and parking or secured equipment storage for the fire station. Property borders could be made into a green space with grass, trees, and simple benches near the sidewalks.

Now that the new library is complete, we have a newly vacant facility in the old library which will require maintenance and oversight. USKH did an evaluation of the old library in 2004 in anticipation of replacement of these old structures. The evaluation showed the building has asbestos containing materials, lead, ground contamination from an old fuel spill under the building, and other problems like inadequate ventilation, and seismic stability concerns. The plan since about 2008 has been to demolish the library and old police station to make room to build a new fire station Council Memo, Planning Agenda 3.a., Vacant City Properties

on the cleared lots. Without a plan for the library facility, it will remain vacant until a demolition plan is developed. I recommend Council reaffirm the plan for replacement of a new fire station on that site. In the meantime I recommend we review the overall condition of the library facility to determine if it could continue to be used, what upgrades would be required to make it suitable for use by the City or another entity, and an estimate of the costs to upgrade the building.

The City also owns an unused house on Hillside Drive that is problematic as to condition and possible future use. No work has been done to assess the overall condition of the building or appropriate lot access. This property has similar issues to the others in that it remains vacant without an identified use.

The barn was used to house the KPD detective unit until 2011 and was vacated when KPD made the transition to the new station. The City used it for storage of miscellaneous items of City property until a group of juveniles broke into the building and tried to set it on fire. They did a substantial amount of damage to the building. We requested restitution for damages through the state Juvenile Justice system, but only received a small amount from the family of one juvenile. Since that damage, Cornerstone General Contractors, the contracting firm for the new library, cleaned up the damage and used the main floor as the construction office until the new library was completed in December. There are some building materials for the library being stored there for the time being.

Prior to the library project, I received inquiries from local groups for possible use of the barn. The City has inadequate administrative office space and limited indoor storage, so I would rather we use the building to accommodate our needs. However, before the best use can be determined, we need a professional engineering assessment of the building, and then we can make the repairs necessary for that use.

The barn is an historically listed property related to its use in the former agricultural station from the 1920s. I don't know how the City came to own the barn, but I've heard we've put it to several uses since it became a City facility. It's been used as a basketball facility, used for storage of records and equipment, and to house the detectives. Its use is limited by the existing floor plan and limited load bearing capacity of the second floor.

Because of its location and status as a historical building, it has been considered as part of a larger campus for possible educational or other historical use or development in the future. Although there is no clear planned use for the building now, there is ongoing interest from local groups. Interest has been expressed by the Maritime Museum as storage (not display) for a growing collection of marine related items. The 4H group and the Kodiak Soil and Water Conservation District said they'd like to see a future use that links it with Kodiak's agricultural past. The Historical Society is interested in preserving the building because of its historical

value. Eventually, these groups hope to work together with the City to develop a plan for the use of the barn. At this point, I'm not able to identify a clear plan for the building because of its unknown condition. I haven't been able to find an engineering assessment of the building or evaluation of the condition or capacity.

We have several choices as to what to do with the barn, none of them fully satisfactory. The historical listing does not prevent us from deciding to demolish it, but it's obvious that a large sector of the community would be strongly opposed to that. We could take the building apart and relocate it on other City property or on private property. This would free up space at the new library site, but is likely to be costly and problematic in that no site is available on which to relocate the building. It could remain where it is, be evaluated and refurbished, and put to use by the City or to another use supported by the community. These alternatives require a commitment of City funds and effort, but could result in a reasonable and up-to-code facility for use by the City or for rent by another public or private entity. We could deed it to a non-profit organization. I do not recommend we leave it unoccupied for long now that Cornerstone has vacated it. The risk of vandalism is reduced now that the library is built, but the building's deficiencies are pretty apparent now that it shares the lot with the new library. Still, I don't recommend a do-nothing approach even though solutions will cost money. I recommend we budget for an engineering study to help identify condition and costs of the structure and, once known, we can develop a plan that focuses on City use.

I believe it's important to develop plans for these buildings. It doesn't make sense to just leave them vacant and in place. They are City resources and the potential risks of continued vacancy should be weighed against the costs of demolition, sale, relocation, and possible reuse for those facilities worth saving.

Attached are two reports identifying utility-related costs incurred for the old KPD building, the barn and the old library. Other costs like insurance and upkeep aren't included.

OLD KPD

City of Kodiak

Accumulated Transaction Listing

From Date: 7/1/2013 - To Date: 1/31/2014

G/L Date	Journal Number	Journal Type	Sub Ledger Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 100-190-100 455.100 Public Utility Service								
8/6/2013	2014-00000270	JE	AP A/P Invoice Entry	Accounts Payable		\$641.88		\$0.00
Fiscal Year To Date:								
								\$641.88
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
0001523219	Alaska Waste	Depts/Dumpster svcs	7/31/2013	Check	508981	\$3,523.51	\$641.88	
						Total:	\$641.88	
8/13/2013	2014-00000292	JE	AP A/P Invoice Entry	Accounts Payable		\$1,320.91		\$1,962.79
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Strmt 7/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	8/13/2013	Check	509075	\$97,538.09	\$1,320.91	
						Total:	\$1,320.91	
Month Total: August 2013								
9/11/2013	2014-00000556	JE	AP A/P Invoice Entry	Accounts Payable		\$0.00		\$1,962.79
								\$2,504.23
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
0001541459	Alaska Waste	Depts/Dumpster Svcs	8/31/2013	Check	509256	\$3,382.31	\$541.44	
						Total:	\$541.44	
9/17/2013	2014-00000581	JE	AP A/P Invoice Entry	Accounts Payable		\$1,117.63		\$3,621.86
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Strmt 8/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	9/17/2013	Check	509351	\$110,092.67	\$1,117.63	
						Total:	\$1,117.63	
Month Total: September 2013								
10/7/2013	2014-00000750	JE	AP A/P Invoice Entry	Accounts Payable		\$0.00		\$3,621.86
								\$4,135.82
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
0001580179	Alaska Waste	Depts Dumpster Svcs	9/30/2013	Check	509504	\$3,354.83	\$513.96	
						Total:	\$513.96	

Accumulated Transaction Listing

From Date: 7/1/2013 - To Date: 1/31/2014

G/L Date	Journal Number	Journal Type	Sub Ledger Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
G/L Account Number: 100-190-100 455.100 Public Utility Service									
10/15/2013	2014-00000793	JE	AP A/P Invoice Entry	Accounts Payable		\$1,144.06		\$0.00	
							Fiscal Year To Date:	\$5,279.88	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
Stmt 9/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	10/15/2013	Check	509587	\$127,547.79	\$1,144.06		
							Total:	\$1,144.06	
11/8/2013	2014-00001000	JE	AP A/P Invoice Entry	Accounts Payable		\$0.00		\$5,279.88	
							Total:	\$5,807.58	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
0001617985	Alaska Waste	Depts Dumpster Svc	10/31/2013	Check	509798	\$2,825.12	\$527.70		
							Total:	\$527.70	
11/15/2013	2014-00001028	JE	AP A/P Invoice Entry	Accounts Payable		\$1,152.13		\$6,959.71	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
Stmt 10/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	11/15/2013	Check	509881	\$140,982.11	\$1,152.13		
							Total:	\$1,152.13	
12/10/2013	2014-00001192	JE	AP A/P Invoice Entry	Accounts Payable		\$0.00		\$6,959.71	
							Total:	\$7,473.67	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
0001655901	Alaska Waste	Depts Dumpster Svc	11/30/2013	Check	510033	\$3,582.70	\$513.96		
							Total:	\$513.96	
12/18/2013	2014-00001250	JE	AP A/P Invoice Entry	Accounts Payable		\$882.54		\$8,356.21	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
Stmt 11/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	11/30/2013	Check	510125	\$124,306.02	\$882.54		
							Total:	\$882.54	
							Month Total: December 2013	\$0.00	\$8,356.21

Accumulated Transaction Listing

From Date: 7/1/2013 - To Date: 1/31/2014

G/L Date	Journal Number	Journal Type	Sub Ledger Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 100-190-100 455.100 Public Utility Service								
1/13/2014	2014-00001424	JE	AP A/P Invoice Entry	Accounts Payable		\$513.96		\$0.00
Fiscal Year To Date:								
								\$8,870.17
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
0001693341	Alaska Waste	Depts/Dumpster Svc	12/31/2013	Check	510305	\$3,375.26	\$513.96	
						Total:	\$513.96	
1/21/2014	2014-00001448	JE	AP A/P Invoice Entry	Accounts Payable		\$640.48		\$9,510.65
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Stmnt 12/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	1/21/2014	Check	510385	\$127,235.88	\$640.48	
						Total:	\$640.48	
Month Total: January 2014								
						\$0.00	\$9,510.65	
Account Total: Public Utility Service								
						\$0.00	\$0.00	\$0.00
Sub-Department Total: Administration								
						\$0.00	\$0.00	\$0.00
Department Total: Non-Departmental								
						\$0.00	\$0.00	\$0.00
Fund Total: General Fund								
						\$0.00	\$0.00	\$0.00
Grand Total:								
						\$0.00	\$0.00	\$0.00

LIBRARY - BARD

City of Kodiak

Accumulated Transaction Listing

From Date: 7/1/2013 - To Date: 1/31/2014

G/L Date	Journal Number	Journal Type	Sub Ledger Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 100-180-100 455-100 Public Utility Service								
8/9/2013	2014-00000331	JE	AP A/P Invoice Entry	Accounts Payable		\$431.74		\$0.00
Fiscal Year To Date: \$431.74								
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Stmt 7/31/13	Kodiak Electric Association	Library/Egan Way Acct#5821500	7/31/2013	Check	509075	\$431.74	\$431.74	
Total: \$431.74								
8/13/2013	2014-00000292	JE	AP A/P Invoice Entry	Accounts Payable		\$1,086.58		\$1,518.32
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Stmt 7/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	8/13/2013	Check	509075	\$97,538.09	\$1,086.58	
Total: \$1,086.58								
8/22/2013	2014-00000389	JE	AP A/P Invoice Entry	Accounts Payable		\$3,868.08		\$5,386.40
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Stmt 7/13	Petro Marine Service	New Library Heating Fuel	8/15/2013	Check	509131	\$3,868.08	\$3,868.08	
Total: \$3,868.08								
Month Total: August 2013								
9/17/2013	2014-00000581	JE	AP A/P Invoice Entry	Accounts Payable		\$0.00		\$5,386.40
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Stmt 8/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	9/17/2013	Check	509351	\$110,092.67	\$992.60	
Total: \$992.60								
9/17/2013	2014-00000582	JE	AP A/P Invoice Entry	Accounts Payable		\$1,224.43		\$7,603.43
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Stmt 8/31/13	Kodiak Electric Association	Library/Egan Way	8/31/2013	Check	509351	\$1,224.43	\$1,224.43	
Total: \$1,224.43								
Month Total: September 2013								
						\$0.00		\$7,603.43

Accumulated Transaction Listing

From Date: 7/1/2013 - To Date: 1/31/2014

G/L Date	Journal	Journal Sub	Journal Type	Ledger Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 100-180-100 455.100 Public Utility Service									
10/15/2013	2014-00000793		JE	AP A/P Invoice Entry	Accounts Payable		\$1,011.39		\$0.00
Fiscal Year To Date:									
								\$127,547.79	\$8,614.82
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
Stmnt 9/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	10/15/2013	Check	509587	\$127,547.79	\$1,011.39	Total: \$1,011.39	
10/15/2013	2014-00000816		JE	AP A/P Invoice Entry	Accounts Payable	\$2,453.38			\$11,068.20
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
Stmnt 9/30/13	Kodiak Electric Association	New LibraryElectricity Bill Acct#5821500	9/30/2013	Check	509587	\$2,453.38	\$2,453.38	Total: \$2,453.38	
11/1/2013	2014-00000918		JE	AP A/P Invoice Entry	Accounts Payable	\$1,493.42		\$0.00	\$11,068.20
Month Total: October 2013									
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
428350	Petro Marine Service	Library/Egan Way Heating	10/28/2013	Check	509783	\$1,493.42	\$1,493.42	Total: \$1,493.42	
11/6/2013	2014-00000967		JE	AP A/P Invoice Entry	Accounts Payable	\$23.80			\$12,585.42
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
Stmnt 10/13	Kodiak Island Borough	Bailer/Sludge misc	10/31/2013	Check	509771	\$1,873.70	\$23.80	Total: \$23.80	
11/15/2013	2014-00001028		JE	AP A/P Invoice Entry	Accounts Payable	\$965.79			\$13,551.21
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount		
Stmnt 10/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	11/15/2013	Check	509881	\$140,982.11	\$965.79	Total: \$965.79	

Accumulated Transaction Listing

From Date: 7/1/2013 - To Date: 1/31/2014

G/L Date	Journal Number	Journal Type	Sub Ledger Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 100-180-100 455:100 Public Utility Service								
1/15/2013	2014-00001029	JE	AP A/P Invoice Entry	Accounts Payable		\$3,630.74	Fiscal Year To Date:	\$0.00
Invoice Number						Vendor		
Stmnt 10/31/13	Kodiak Electric Association		Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
			New Library Acct#5821500	10/31/2013	Check	509881	\$3,630.74	\$3,630.74
						Total:		\$3,630.74
1/27/2013	2014-00001124	JE	AP A/P Invoice Entry	Accounts Payable		\$2,304.53		\$19,486.48
Invoice Number						Vendor		
429768	Petro Marine Service		Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
			Heating Fuel	11/19/2013	Check	510008	\$2,304.53	\$2,304.53
						Total:		\$2,304.53
12/4/2013	2014-00001161	JE	AP A/P Invoice Entry	Accounts Payable		\$1,005.34	\$0.00	\$19,486.48
Invoice Number						Vendor		
430217	Petro Marine Service		Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
			Library/Heating Fuel	11/25/2013	Check	510008	\$1,005.34	\$1,005.34
						Total:		\$1,005.34
Month Total: November 2013								
12/10/2013	2014-00001192	JE	AP A/P Invoice Entry	Accounts Payable		\$853.27		\$21,345.09
Invoice Number						Vendor		
0001655901	Alaska Waste		Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
			Depts Dumpster Srvc	11/30/2013	Check	510033	\$3,582.70	\$853.27
						Total:		\$853.27
12/18/2013	2014-00001250	JE	AP A/P Invoice Entry	Accounts Payable		\$242.16		\$21,587.25
Invoice Number						Vendor		
Stmnt 11/13	Kodiak Electric Association		Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
			5790901-KPD,Main,Harbor	11/30/2013	Check	510125	\$124,306.02	\$242.16
						Total:		\$242.16

Accumulated Transaction Listing

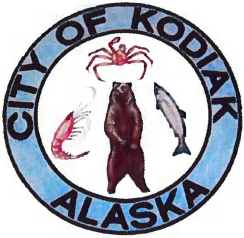
From Date: 7/1/2013 - To Date: 1/31/2014

G/L Date	Journal Number	Journal Type	Sub Ledger Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 100-180-100 455.100 Public Utility Service								
12/18/2013	2014-00001264	JE	AP A/P Invoice Entry	Accounts Payable		\$2,830.94		\$0.00
							Fiscal Year To Date:	\$24,418.19
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
11/30/13	Kodiak Electric Association	Library/Electricity Bill Acct# 5821500	11/30/2013	Check	510125	\$2,830.94	\$2,830.94	
						Total:	\$2,830.94	
12/23/2013	2014-00001288	JE	AP A/P Invoice Entry	Accounts Payable		\$1,604.64		\$26,022.83
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
431880	Petro Marine Service	Library/Heating Fuel	12/19/2013	Check	510182	\$1,604.64	\$1,604.64	
						Total:	\$1,604.64	
Month Total: December 2013								
1/13/2014	2014-00001424	JE	AP A/P Invoice Entry	Accounts Payable		\$1,032.10		\$26,022.83
						Total:	\$1,032.10	
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
432848	Petro Marine Service	Library/Barn egan way	1/6/2014	Check	510343	\$484.38	\$484.38	
0001693341	Alaska Waste	Depts/Dumpster Svc	12/31/2013	Check	510305	\$3,375.26	\$547.72	
						Total:	\$1,032.10	
1/21/2014	2014-00001448	JE	AP A/P Invoice Entry	Accounts Payable		\$109.53		\$27,164.46
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
Stmt 12/13	Kodiak Electric Association	5790901-KPD,Main,Harbor	1/21/2014	Check	510385	\$127,235.88	\$109.53	
						Total:	\$109.53	
1/21/2014	2014-00001475	JE	AP A/P Invoice Entry	Accounts Payable		\$4,694.18		\$31,858.64
Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount	
12/31/13	Kodiak Electric Association	Electric for New Library Acct#5821500	12/31/2013	Check	510385	\$3,243.33	\$3,243.33	
432949	Petro Marine Service	Library/Heating Fuel	1/6/2014	Check	510392	\$1,450.85	\$1,450.85	
						Total:	\$4,694.18	
Month Total: January 2014								
						Total:	\$0.00	

Accumulated Transaction Listing


From Date: 7/1/2013 - To Date: 1/31/2014

G/L Date	Journal	Journal Type	Sub Ledger Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
			Account Total: Public Utility Service			\$0.00	\$0.00	\$0.00
			Sub-Department Total: Administration			\$0.00	\$0.00	
			Department Total: Library			\$0.00	\$0.00	
			Fund Total: General Fund			\$0.00	\$0.00	
			Grand Total:			\$0.00	\$0.00	



MEMORANDUM

TO: Mayor Branson and City Councilmembers

FROM: Aimée Kniaziowski, City Manager 

DATE: February 1, 2014

RE: Planning Session Agenda, Item # 3.b., Near Island Land Development Plan

For several years, Council directed the Manager to dispose of City properties, especially those on Near Island. Between 2009 and 2010, I facilitated the sale of five lots in the Near Island Business Park Subdivision along Alimaq Drive and other lots inside and outside the City limits. Half of the proceeds of the sales went into the Enhancement Fund per KCC 3.28.020 (b) and the remainder went into the General Fund and was used with other revenues for operating expenses.

According to my research, the majority of remaining undeveloped City property requires utility installation which is expensive due to bedrock and other ground conditions. Installation of utilities prior to subdivision and sale would result in very expensive lots. Installation of utilities by a developer would make development less attractive. The majority of the remaining undeveloped land the City owns on Near Island (except the three parks) is zoned as a conservation district. Title 17 of the Borough Code, Section 17.50.010-17.50.111 describes permitted development, establishes lot sizes, and encourages continued use of the land as open space areas. These requirements, as I understand them, and the fact that utilities would need to be provided, make the subdivision and sale of this area of Near Island different from the other lots that were sold from 2007-2010. Based on this information, Council agreed that additional land sales, especially on Near Island, would not be pursued.

There is still interest from developers and businesses interested in the purchase or lease (a less preferred option) of property in Near Island, especially the lots already platted and zoned for business. Council has a moratorium on further activity until more analysis can be done.

The City has limited land available, and I cannot say what our future land needs might be. I believe it's in the City's interest to evaluate current and future land needs, to review various zoning requirements, the need to be compliant with the Borough's Comprehensive Plan, and the development costs required to prepare land for sale (surveys, subdivision process, permitting, and utilities). From that process, I believe we can develop a policy on land use and disposal.

The attached list identifies the studies and work the City has undertaken with regard to development at Near Island. I believe these documents should be taken into consideration as a plan is developed on how best to manage the City's last remaining large parcels of property within the City limits. I have been working with the City Engineer and the Borough's Community Development Director to identify a process by which we can issue an RFQ or RFP for an updated analysis of the current uses and help in preparing a land use plan for Near Island.