

CITY OF KODIAK

Kodiak, Alaska

ANNUAL OPERATING BUDGET



FISCAL YEAR

JULY 1, 2007 – JUNE 30, 2008

CITY OF KODIAK, ALASKA

ANNUAL ADOPTED BUDGET
FISCAL YEAR ENDING JUNE 30, 2008

AS SUBMITTED BY

Linda Freed
CITY MANAGER

May 24, 2007

AND ADOPTED BY THE CITY COUNCIL

June 28, 2007

CITY COUNCIL

Carolyn L. Floyd

MAYOR

Charles E. Davidson
Dennis McMurry
Gabriel T. Saravia
Josephina F. Rosales
Thomas D. Walters
Mary A. Monroe

COUNCILMEMBERS



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kodiak
Alaska**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director

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BUDGET MESSAGE
City of Kodiak
Fiscal Year 2008
BUDGET LETTER OF TRANSMITTAL

June 8, 2007

The Residents of the City of Kodiak
Kodiak, Alaska 99615

Residents,

Transmitted here is the fiscal year 2008 budget document for the City of Kodiak. This budget is provided in compliance with State Statutes and the Charter of the City of Kodiak. This budget presents goals and objectives for fiscal year 2008, the sources of revenues, and the plan of operating and capital expenditures.

Mission Statement

The long-term goals of the City of Kodiak are to provide quality municipal services to all our citizens and to respond in the most appropriate and fiscally responsible manner to citizen needs and concerns, with the active participation of those citizens. These services include engineering, finance, fire and ambulance, library, parks and recreation, police, law enforcement, dispatch and jail, port and harbor, and public works including water, sewer, and roads.

Major Policy Issues

Many issues were considered in developing this budget. These issues represent the challenges that the City of Kodiak will face both in the coming year and over the next several years. These issues are the same types of issues addressed in the fiscal year 2007 budget, with no major changes. State Revenue Sharing funding received from the State for fiscal year 2008 is in the amount of \$354,000 and is an increase from last year. The Public Employee Retirement System (PERS) has a statewide multi billion dollar unfunded liability causing financial issues for many municipalities in the State of Alaska. The City of Kodiak has a \$21 million dollar unfunded liability with a fiscal year 2008 rate of 22.00% of PERS wages. In the upcoming legislative session, there is new legislation that will favorably impact the future rates of municipalities. The City of Kodiak has continued to take a proactive approach to this issue and has set up an Internal Service Fund to reserve funds to offset this liability. The other remaining substantial State revenue is the Raw Fish Tax Sharing.

The major policy issues addressed in fiscal year 2008 were the development of a balanced budget and the maintenance of existing levels of service, as well as the continuation of the enhancement fund for tax stabilization. The City of Kodiak's goals are to have a healthy economy, a healthy environment and social fairness.

1. Maintenance of a Balanced Budget and Maintenance of Existing Levels of Service

The first, and perhaps most significant factor addressed in this budget was the goal of balancing current revenue to current expenditures. "Living within our means" and not significantly using the "savings account" in the General Fund has allowed the City to maintain this goal. Fiscal year 2008 is a maintenance budget, as it sustains the same level of service as provided in previous years without an increase in General Fund taxes. After completion of an extensive water and sewer rate study, the fees for these services were increased effective July 1, 2007 with an annual increase adopted for the next three years. The sewer rates were increased beginning in fiscal year 2007 and the water rates will increase beginning in fiscal year 2008. Overall, the fiscal year 2008 budget (excluding capital projects) is lower than the fiscal year 2007 budget. The total Full Time Equivalents (FTEs) have been increased by 4.05

in the areas of the Clerk, Police and Sewer Utility Departments. Overall salaries increased by \$542,690 citywide. Benefits decreased by \$1,228,060 primarily due to the PERS unfunded liability issues and a change in the City's health insurance carrier. There are more projects budgeted in order to be consistent with the City's policy of meeting infrastructure needs of programs, with \$6,692,400 of project funding coming from State and Federal revenue sources. The fiscal year 2008 budget uses \$2,846,687 less of fund balance than in fiscal year 2007. The City of Kodiak code section on the allocation of sales tax proceeds allocated \$450,000 to the Street Improvement Fund, \$500,000 to the Harbor Improvement Fund and \$50,000 to the Parks and Recreation Fund. The General Fund fund balance continues to maintain a balance that meets the Council's long-term goal of one to two million dollars. The priorities for fiscal year 2008 have not significantly changed since fiscal year 2007.

2. Maintenance of an Enhancement Fund for Tax Stabilization

The other major issue is the maintenance of the Enhancement Fund for the City of Kodiak. This fund was created from a combination of growth in sales tax collections, an accounting principle change and conservative spending, culminating in a large unreserved fund balance in the General Fund that was transferred to the Enhancement Fund in 1997. The funds are held perpetually in trust for the benefit of present and future generations of Kodiak residents in order to stabilize local taxes. The funds are available for appropriation only by a super majority vote of the City Council and are inflation-proofed annually. In fiscal year 2008 the Council decided to use \$1,500,000 of the Enhancement Fund fund balance to add funding to a Public Safety Building Project with a total project budget of \$13,000,000 to replace the police building. The General Fund fund balance was estimated to be over five million at the end of fiscal year 2007. The fund balance for the Enhancement Fund was estimated to be over four million at the end of fiscal year 2007.

Estimated Fund Balance	General Fund	Enhancement Fund
FY 2007 Year End	\$5,587,467	\$4,141,670
FY 2008 Year End	\$5,394,907	\$4,261,670

The Budget in Brief

Revenues for all funds total \$60,759,520 in the fiscal year 2008 budget; this is an increase of \$7,647,264 (14%) in comparison to the previous year's budget. Most of the increases in budgeted revenues are related to capital projects, and the enterprise funds respectively. In fiscal year 2008 the largest increase is the Harbor and Port Improvement Capital Fund amount of \$14,225,000 to replace the current floats and construct a boat yard - lift. Within the enterprise funds the revenues are greater due to the much needed rate increases in water and sewer and the boat harbor. In addition there was an increase the Internal Services Fund for the Insurance Fund as a transfer to the General Fund to offset the reserve used for the self-insurance health insurance. The unfunded liability is a statewide situation and municipalities are looking to the State of Alaska for assistance. The General Fund and Special Revenue Fund budgets both decreased due to less use of fund balance and transfers to other funds.

Summary of Original Amended Budgeted Revenues (Four Year Analysis)

Fund	FY 2005	FY 2006	FY 2007	FY 2008	% Change	\$ Change
General	\$ 12,892,628	\$ 14,455,404	\$ 13,872,150	\$ 13,884,470	0%	\$ 12,320
Special Revenue	2,408,800	1,931,000	1,616,000	120,000	-93%	(1,496,000)
Capital Projects	11,491,861	19,501,142	23,248,076	34,679,400	49%	11,431,324
Enterprise	11,110,538	9,341,184	12,800,060	10,110,130	-21%	(2,689,930)
Internal Service	868,400	1,264,062	1,575,970	1,965,520	25%	389,550
Total	\$ 38,772,227	\$ 46,492,792	\$ 53,112,256	\$ 60,759,520	14%	\$ 7,647,264

Tax Rate and Financial Analysis

This budget maintains the mill rate for the General Fund of the City at a 2.00 mill levy on property and is collected for the City by the Kodiak Island Borough. The assessed value for property in the City of Kodiak for fiscal year 2008 is \$321,396,532, which is expected to generate approximately \$630,000 in revenues. The current mill rate of 2.00 has remained the same since fiscal year 1985. Prior to that year, the rate fluctuated.

The City levies a 6% sales tax on all sales, services and rentals made within City limits. The maximum taxable sale is \$750 per transaction. The City first increased the rate from 3 % to 5% in October 1979. The tax was then increased to its current rate of 6%, effective July 1, 1993. This tax is expected to generate \$8,200,000 in revenues for fiscal year 2008.

Tax	City of Kodiak	Kodiak Island Borough	State of Alaska
Real Property	2.00 mills	10.5 mills	None
Personal Property	None	10.5 mills	None
Sales Tax	6%	None	None
Transient Room Tax	5%	5%	None
Income Tax	None	None	None

The City of Kodiak lies within the Kodiak Island Borough and the chart above shows the total taxes levied by the City, Borough and the State. The City generates much of its tax revenue from sales tax.

The fund balance of the General Fund of the City of Kodiak has been relatively stable since 1998. In fiscal year 2001 it was over five million dollars and was over six million in fiscal year 2002. In fiscal year 2003 and 2004 the General Fund balance was used instead of the Enhancement Fund balance to fund capital projects. In the fiscal year 2008 budget the General Fund will use \$192,560 to balance the budget. This will leave an estimated balance in the General Fund at the end of fiscal year 2008 of over four million.

The main component of the budget is the General Fund. The adopted General Fund budget is \$13,884,470 or 23% of the total budget. Of this, \$2,000,000 is for transfers to other funds leaving expenditures in the General Fund of \$11,884,470.

General Fund revenues are budgeted at \$8,847,500 (64%) from taxes, \$1,238,830 (9%) from intergovernmental sources, \$1,186,920 (9%) from charges for services, \$130,000 (1%) from interest earnings, \$760,430 (5%) from interfund charges, \$192,560 (1%) from appropriations from fund balance, \$1,287,500 (9%) from transfers into the fund, and \$240,730 (2%) from other revenues.

Special Revenue Funds are \$120,000 or less than 1% of the total City of Kodiak budget. The Special Revenue Funds decreased by \$1,496,000 from fiscal year 2007. This decrease was due to no transfers from the Enhancement Fund in fiscal year 2008 that did occur in fiscal year 2007. The City levies a 5% transient room tax. This tax is expected to generate \$119,000 and is accounted for in the Tourism Fund.

Capital Projects are \$34,679,400 or 57% of the total City of Kodiak budget. The major increase in this fund is for the Boat Yard – Lift Project and the Replacement of Floats in the St. Herman Harbor. For a full list of all of our current capital projects please turn to the Capital Projects Section of this budget. In fiscal year 2008, the City does not have non-routine capital expenditures

Enterprise Funds are \$10,110,130 or 17% of the total City of Kodiak budget. Debt service payments are part of the Enterprise Funds. Debt service payments will remain relatively the same in the fiscal year 2008 budget. The City has one revenue bond outstanding in the amount of \$420,000. The City currently does not have any general obligation bonds. The City of Kodiak will have a general obligation bond on the ballot in October 2007 to fund the Public Safety Building project if passed.

The Internal Service fund is \$1,965,520 or 3% of the total City of Kodiak budget. This is relatively the same as fiscal year 2007. However, there is no budgeted amount for the PERS Unfunded Obligation and a transfer from the Insurance Fund due to the change in health insurance carriers. The City changed from a self-insurance health care fund to a Political Subdivision policy through the State of Alaska.

Acknowledgment

We wish to express our appreciation to all members of the City of Kodiak staff for their efficient and dedicated service during the past year. We also want to thank the members of the City Council and the Mayor for their interest and support during the budget process with their participation in the annual budget planning session and for adopting legislation, which allows staff to conduct the financial affairs of the City of Kodiak in a progressive and responsible manner. Lastly, we wish to express our appreciation to the Finance Department for their outstanding and steadfast assistance in the preparation of this document.

Budget Document Organization

This budget document is formulated to highlight the goals, operational objectives and performance indicators for every department by fund. The City received the Distinguished Budget Presentation Award from fiscal years 1993 through 1997, and 2003 through 2007. We will be submitting it again for fiscal year 2008.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Kodiak, Alaska for its annual budget for the fiscal year beginning July 1, 2006.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget document continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Conclusion

This budget is the culmination of many months of effort to determine what levels of service the citizens of Kodiak require and desire, as well as the necessity to balance those needs with the public's willingness to pay. Even a city that watches expenditures as closely as they are watched by the City of Kodiak must struggle with acceptable service levels and the costs of these services to taxpayers.

State and Federal revenues continue to decline. Costs continue to rise due to unfunded Federal and State mandates, insurance premiums and inflation. This requires that we continue to seek and implement cost saving measures.

The Council, City Manager and staff stand ready to work with the residents of the City of Kodiak in the upcoming year as we implement the adopted fiscal year 2008 budget.

Respectfully Submitted,


Linda L. Freed, City Manager

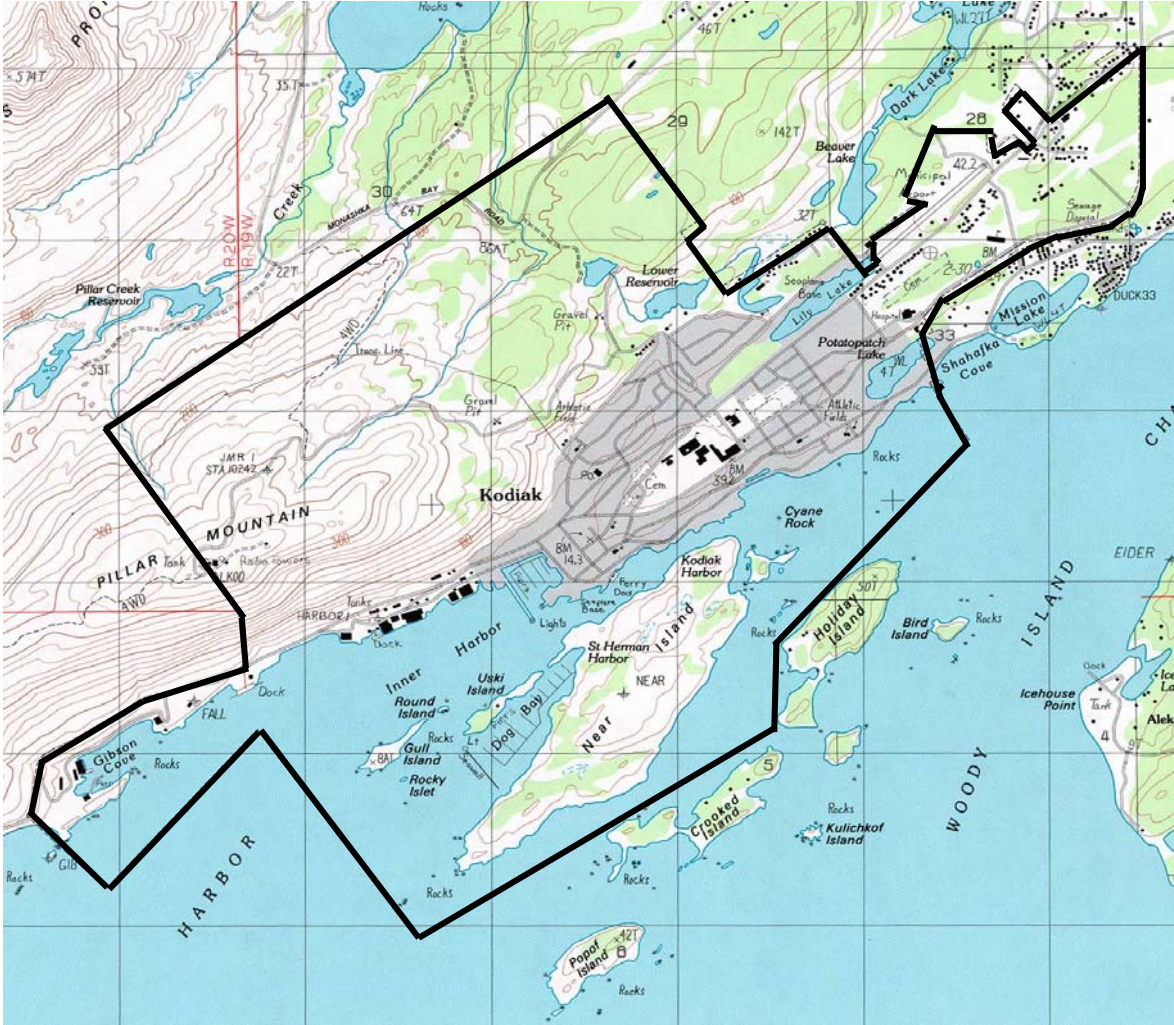

Finance Director
Mary C. Munk

ALASKA - KODIAK ISLAND - CITY OF KODIAK



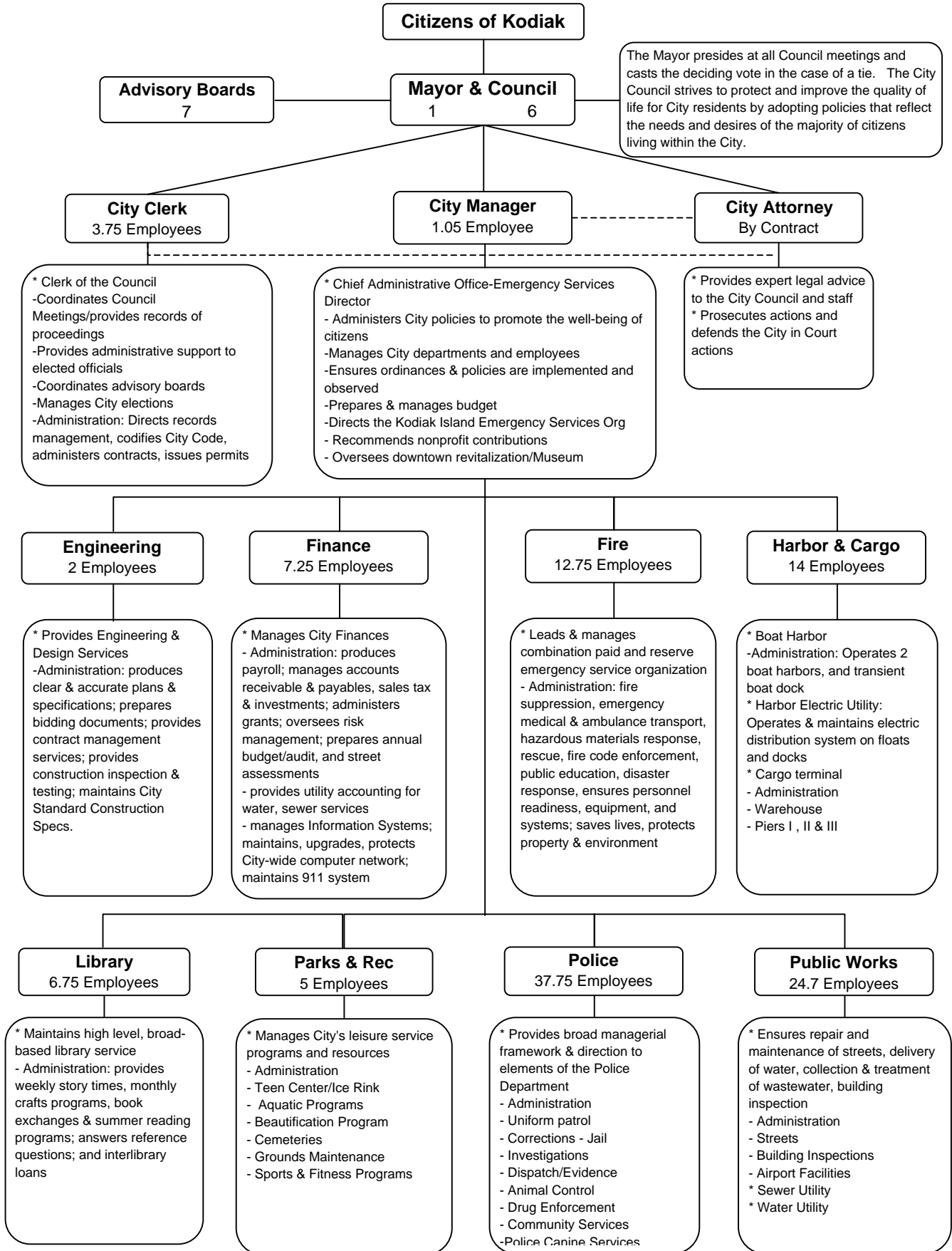
CITY OF KODIAK

CITY OF KODIAK - CITY LIMITS



City - 6.2 square miles

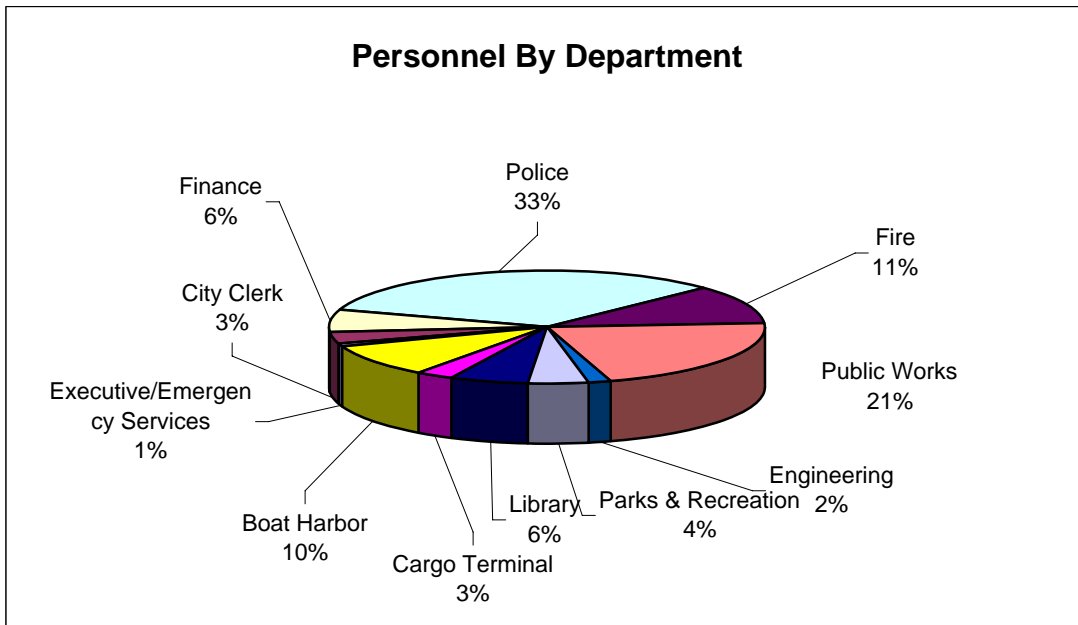
**CITY OF KODIAK
ORGANIZATIONAL CHART**



City of Kodiak

Fiscal Year 2008

PERSONNEL SUMMARY



Department	FTE
Executive/Emergency Services	1.05
City Clerk	3.75
Finance	7.25
Police	37.75
Fire	12.75
Public Works	24.70
Engineering	2.00
Parks & Recreation	5.00
Library	6.75
Cargo Terminal	3.00
Boat Harbor	11.00
Total	115.00

FTE - Full Time Equivalent

More detailed personnel information can be found in the Appendix.

CITY OF KODIAK FACT SHEET

FORM OF GOVERNMENT

- Home Rule City with Council-Manager form of government
- City residents elect Mayor and Six Council members to serve at-large
- City Council meets on the second and fourth Thursday of each month at 7:30 p.m. in the Borough Assembly Chambers, 710 Mill Bay Road. The public is invited to attend.
- City Web Site – <http://www.city.kodiak.ak.us>

CITY DEPARTMENTS

NAME	DEPARTMENT	E-Mail	PHONE
Linda Freed	City Manager	lfreed@city.kodiak.ak.us	907-486-8640
Joseph D'Elia	Library	jdelia@city.kodiak.ak.us	907-486-8686
Ian Fulp	Parks & Recreation	ifulp@city.kodiak.ak.us	907-486-8665
T.C. Kamai	Police	ckamai@city.kodiak.ak.us	907-486-8000
Mark Kozak	Public Works	mkozak@city.kodiak.ak.us	907-486-8060
Debra Marlar	City Clerk	dmarlar@city.kodiak.ak.us	907-486-8636
Mary Munk	Finance	mmunk@city.kodiak.ak.us	907-486-8659
Andy Nault	Fire	anault@city.kodiak.ak.us	907-486-8040
Marty Owen	Boat Harbor	mowen@city.kodiak.ak.us	907-486-8080
Howard Weston	Engineering	hweston@city.kodiak.ak.us	907-486-8065

ELECTED OFFICIALS

NAME	OFFICE	E-Mail	PHONE
Carolyn L. Floyd	Mayor	mayor@city.kodiak.ak.us	907.486.5142
Charles E. Davidson	Council Member	council@city.kodiak.ak.us	907.486.3896
Dennis McMurry	Council Member	council@city.kodiak.ak.us	907.486.5528
Gabriel T. Saravia	Council Member	council@city.kodiak.ak.us	907.486.3212
Josephina F. Rosales	Council Member	council@city.kodiak.ak.us	907.486.6585
Thomas D. Walters	Council Member	council@city.kodiak.ak.us	907.486.6485
Mary A. Monroe	Council Member	council@city.kodiak.ak.us	907.486.5367

ADVISORY BOARDS

Building Code Board of Appeals

Parks & Recreation Advisory Board

Personnel Board

Port & Harbor Advisory Board

Public Safety Advisory Board

Employee Advisory Board (Board members are elected by City employees)

Kodiak Public Library Association (An independent organization serving the Library)

HISTORY AND ECONOMIC CONDITIONS

THE HISTORY OF KODIAK

Kodiak is located near the northeastern tip of Kodiak Island in the Gulf of Alaska. Kodiak Island, "The Emerald Isle", is the largest island in Alaska, and is second only to Hawaii in the U.S. The Kodiak National Wildlife Refuge encompasses nearly 1.9 million acres on Kodiak and Afognak Islands. The City of Kodiak is 252 air miles southwest of Anchorage, a one-hour flight, and is a three-hour flight from Seattle. Two State ferries, the Tustumena and the Kennicott serve the City with a twelve-hour cruise to the Kenai Peninsula, a two-hour cruise to the city of Port Lions. The City lies at approximately 57 ° 47' N Latitude, 152 ° and 24' W Longitude. The City encompasses six square miles of land and one square mile of water.

Kodiak Island has been inhabited for at least 8,000 years. The first Non-Native contacts were in 1763, by the Russian Stephen Glotov, and in 1792 by Alexander Baranov, a Russian fur trapper. Sea otter pelts were the primary incentive for Russian exploration, and a settlement was established at Chiniak Bay, the site of present day Kodiak. At that time, there were over 6,500 natives in the area and the Island was called "Kikhtak". It later was known as "Kadiak", the Inuit word for Island. Kodiak became the first capital of Russian Alaska, and Russian colonization had a devastating effect on the local Native population. By the time Alaska became a U.S. Territory in 1867, the Native population had almost disappeared as a viable culture. Alutiiq (Russian-Aleut) is the present day Native language. Sea otter fur harvesting was the major commercial enterprise, and eventually led to the near extinction of the species. However, in 1882 a fish cannery opened at the Karluk spit. This sparked the development of commercial fishing in the area. In 2006 the total population of Kodiak region was 13,506 with a population of 5,937 within the City limits.

The City of Kodiak was incorporated in 1940. During the Aleutian Campaign of World War II, the Navy and the Army built bases on the Island. Fort Abercrombie was constructed in 1939, and later became the first secret radar installation in Alaska. Development continued, and the 1960s brought growth in commercial fisheries and fish processing. The 1964 earthquake and subsequent tidal wave virtually leveled downtown Kodiak. The fishing fleet, processing plants, canneries, and 158 homes were destroyed - \$30 million in damage. The infrastructure was rebuilt, and by 1968, Kodiak had become the largest fishing port in the U.S., in terms of dollar value. The Magnusson-Stevens Fisheries Conservation Act adopted by Congress in 1976 extended the U.S. jurisdiction over marine resources to 200 miles offshore, which reduced competition from foreign fleets, and over time, allowed Kodiak to develop a groundfish harvesting and processing industry.

ECONOMIC CONDITION AND OUTLOOK

The economic condition of Kodiak remains healthy. The main industries of the region are commercial fishing, and tourism. While some segments of the commercial fishing industry have declined, others have grown. There have been large cutbacks in the logging industry, which can be attributed to the slowdown in the Asian economy. Tourism continues to grow in Kodiak with an increasing number of visitors each year.

The Kodiak Chamber of Commerce produces a Kodiak Community Profile and Economic Indicators report that it distributes to the public. The information below is from this report, as well as from the City information.

SEAFOOD INDUSTRY

Commercial fishing is by far the largest private sector industry in Kodiak. In addition to being quite diverse, Kodiak's fishing industry is also one of its oldest, dating back to the early 1800s when

Russians built the first salmon cannery on Kodiak Island. Kodiak is consistently one of the top three fishing ports in the United States. The 2005 ex-vessel value of all fish coming into Kodiak was \$95.8 million, up from \$91 million in 2004, and volume in 2005 was 337.2 million pounds, up from 312.6 million pounds the year before.

Kodiak is the center of fishing activities for the Gulf of Alaska. Its fishery is among the most diverse in the state. Residents participate in at least 27 different fisheries not including the numerous groundfish fisheries. Kodiak is consistently one of the top three fishing ports in the United States. Salmon has traditionally been the mainstay of Kodiak's fisheries. Because of the cyclic nature of the salmon fisheries the annual volume and value of Kodiak's salmon catch varies greatly. Increased competition in world markets has also driven prices down. However, in the last few years' prices have been rebounding. During recent years, the groundfish fishery has become increasingly important to Kodiak's economy.

In addition to the fish harvesting and processing sectors, there are also several government and educational institutions that conduct fisheries-related research in Kodiak. The National Marine Fisheries Service Utilization and Research Division, along with the University of Alaska's Fisheries Industrial Technology Center, provide lab services, quality and handling studies, product development assistance and other research efforts.

TIMBER INDUSTRY

The forest products industry has been an important segment for the Kodiak economy. The Sitka Spruce forested area continues to expand from its initial occurrence on the northern islands toward both the south and west. Due to the nature of the relatively young emerging stands, the initial open-growth trees have less natural pruning and subsequently exhibit more knots than would similar trees in mature stands or second growth stands with higher volumes per acre. The stands now in place are relatively short in comparison to more highly developed stands of Southeast Alaska.

In the past, two forest products companies operated on Kodiak Island, both of which have decreased production dramatically. The reason for the decrease in production is due to the decreased prices in Asia for our timber.

VISTOR INDUSTRY

Tourism, like many other Kodiak industries, is based on our natural resources. Tourists come to Kodiak to view the scenic beauty, hike, camp, visit historical and cultural sites, view and photograph wildlife, and hunt and fish. The visitor industry continues to grow in Kodiak.

As is true elsewhere in Alaska, Kodiak's visitor industry is seasonal with approximately 76% of all visitors arriving during the summer months. The total number of annual visitors to the Kodiak region is approximately 30,000, more than double the population of the entire Kodiak Island Borough.

Kodiak's share of the Southwest Alaska visitor market is approximately 31% year round. According to the Alaska Visitor Statistics Program, visitors to Kodiak and other Southwest Alaska destinations tend to stay longer than the average visitor to the state, and are significantly more likely to be repeat visitors. Additionally these visitors typically spend more than twice as much as the average visitor to other regions in Alaska.

In 1991 the total yearly visitor spending was approximately \$10 million and in 2006 it was approximately \$23 million for the Kodiak region.

AEROSPACE INDUSTRY

The mission of the Alaska Aerospace Development Corporation (AADC) includes establishing and operating, in Alaska, a launch facility promoting aerospace-related economic growth and developing corresponding technologies and support services. The Kodiak Launch Complex (KLC) is the nation's first launch facility not located on federal property and is positioned to meet the challenges and define Alaska's future role in a highly competitive launch industry.

The KLC celebrated its first mission November 1998. The second successful launch from KLC lifted off September 1999. The state of the art facility includes a launch control center, payload processing facility, spacecraft assembly building and launch pad. It is designed to handle small to medium sized rockets used to launch low-earth orbit satellites, as well as military, scientific and research missions.

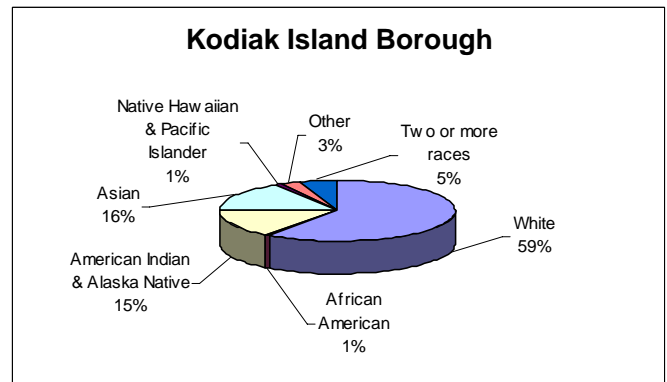
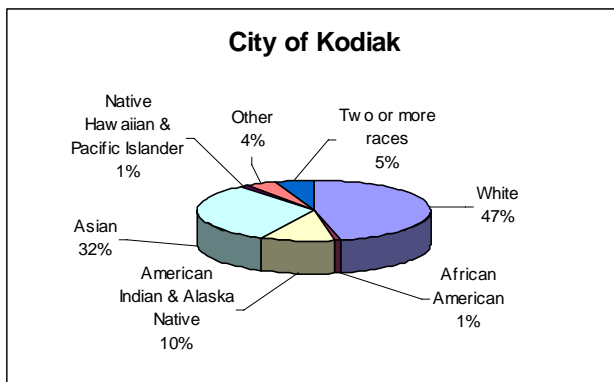
According to the independent research and consulting firms Information Insights, Inc. and Van Wyhe Rogers, LLC in 2005 AADC spending generated approximately \$24 million impact on the Kodiak economy - \$21.2 million from purchases and hospitality, and \$3.2 million in payroll. AADC spend \$6.7 million in the direct purchase of goods and services in the Kodiak Island Borough, which was distributed among 82 businesses. AADC and its launch customers also spend an estimated \$1.9 million on travel and contract workers on site, and its spending creates an additional 72 jobs in the Kodiak economy.

POPULATION

According to Alaska Department of Labor, the 2006 estimated population of the City of Kodiak is 5,937. The City of Kodiak is the seventh largest city in Alaska, in terms of population. It ranks behind Anchorage, Juneau, Fairbanks, Sitka, Ketchikan, and Kenai in that order.

The median age in Kodiak is 31.6 years. Approximately 32.4% of the population is under 18 years of age, about 1% higher than Alaska overall. 53% of the population is male and 47% female. Approximately 18.7% of the adults, age 25 and older, hold at least a bachelor's degree, and 85.3% are estimated to have at least a high school diploma.

Comparison of Ethnic Diversity U S Census Bureau, Census 2000

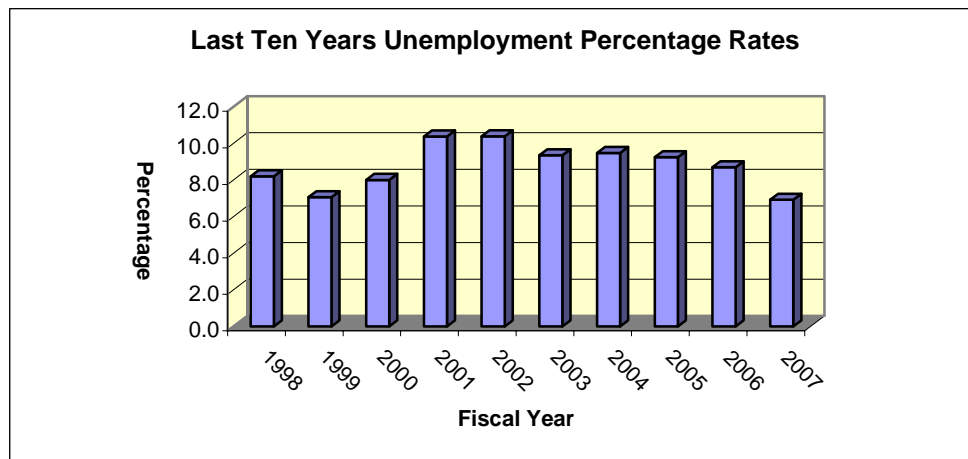
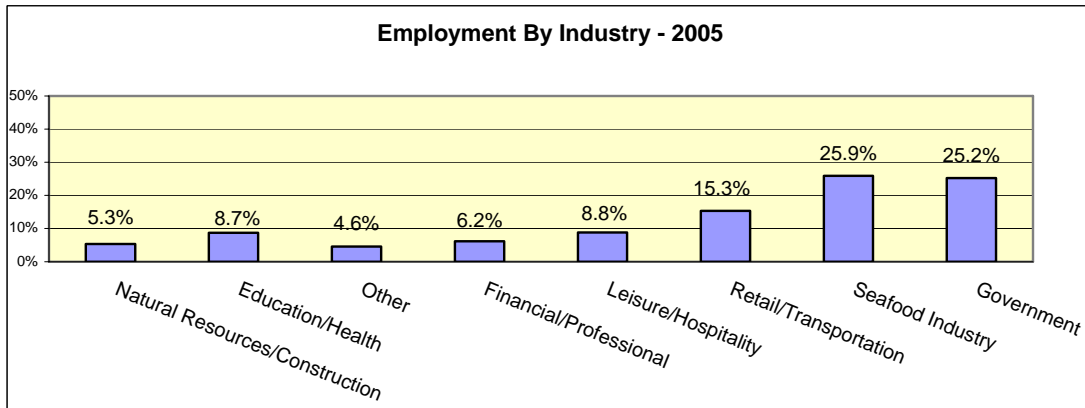


LABOR FORCE

In 2006, the state estimated the Kodiak region's average monthly employment to be 5,597, excluding fish harvesting and Coast Guard. This figure more accurately depicts the number of full and part-time jobs as opposed to the number of actual workers.

The U.S. Coast Guard and other government entities are the dominant industry, in terms of employment with 35% of the total. The seafood industry (includes fish harvesting and seafood processing) is the next largest employment sector, with 27%. Retail trade, transportation, and utilities account for about 11%, education and health 7%, financial, information, professional and business 6%, leisure and hospitality 6%, natural resources and construction 4%, and other services 4%.

The following chart shows the distribution of the workforce in 2005.



Kodiak's employment varies throughout the year due to the seasonal nature of the fishing industry. Employment usually peaks during the months of July, August, and September when fish harvesting is the busiest, and declines in November and December as yearly fishing quotas are reached. For this reason, Kodiak is characterized by large swings in its monthly unemployment rate throughout the year, from as low as 5.4% to as high as 10.4%. The average annual unemployment rate for Kodiak in fiscal year 2007 was 6.9%.

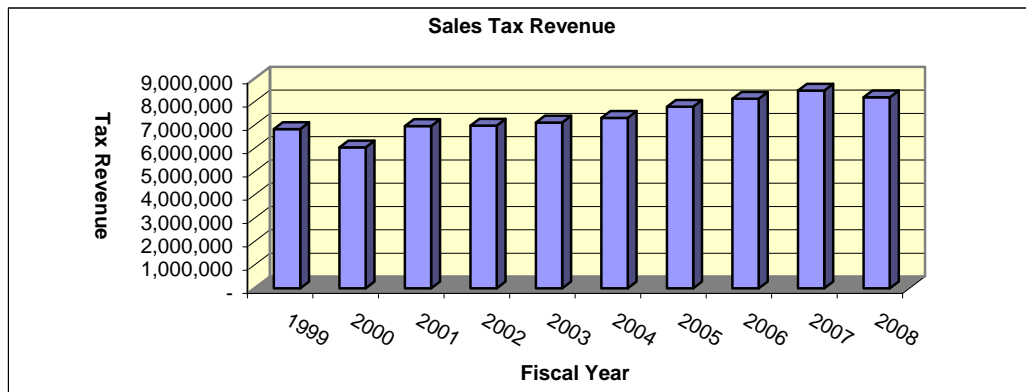
INCOME

In 2005, the Alaska Department of Labor reported the annual average monthly wage for workers in the Kodiak region was \$2,870. Total payroll in 2005 was \$185.3 million. In 2005 Kodiak's annual average wage was \$34,445 compared to a statewide average of \$39,702.

RETAIL SALES

Total retail sales within the city have increased more than 60% since 1993. There is a close correlation between retail sales and the strength of local fisheries. In 1995, after a record breaking salmon season, retail sales climbed 9%. In the second half of 1996, when the salmon harvest dropped and fish prices fell, retail sales went down approximately 10% to 12%. Retail sales have increased significantly since the opening of a local Wal-Mart store in the spring of 1999.

Sales Tax has increased from \$6.8 million in 1999 to \$8.5 million in 2007. The City's sales tax rate is 6% with a maximum sales tax of \$45 per transaction. This translates to taxing the first \$750 of a sale and exempting any amount over \$750 in any one transaction. The City also exempts its citizens over the age of 65 from sales tax.



Based on current projections, the City of Kodiak will continue to grow and prosper. This growth will positively impact the City. The City will also have to grow to provide the same level of services to its residents.

BUDGET CALENDAR
City of Kodiak
Fiscal Year 2008

The following activity is outlined as essential for the orderly formulation of the fiscal year 2008
City of Kodiak Budget for the period July 1, 2007 – June 30, 2008.

DATE	ITEM	BY
February 28, 2007	Meeting of City Manager & Department Heads to distribute budget packets and provide overview of information in packets.	Manager & Department Heads
February 28, 2007	Distribution of budget worksheets to aid departments in submitting their request.	Finance Director
March 30, 2007	Final day for departmental budget requests to be returned to Manager (via Finance Department)	Department Heads
April 2-6, 2007	Revenue Forecast (all funds)	Finance Director
April 9 - April 20	City Manger reviews departmental budget with respective Department Heads.	Manager & Department Heads
May 4, 2007	Distribute Manger's Budget to City Council	Manager
May 12, 2007	City Council and Manger budget work sessions.	Manager & City Council
May 19, 2007	First reading of budget ordinance	Clerk
June 22, 2007	Advertisement for overall City Council Agenda including Budget	Clerk
June 28, 2007	Second reading and public hearing of budget ordinance; adoption of budget	Clerk
July 1, 2007	Budget Implementation	Finance Director
September 25, 2007	90 day Submittal to Distinguished Budget Presentation Awards Program - Government Finance Officers Association	Finance Department

The Budget Process

The budget process begins in February with the budget guidelines established by the City Manager and City Council. At this time, budget worksheets are distributed to all departments to aid them in preparing their request. The guidelines encompass any cost-of-living adjustments for the employees, the use of fund balance, increases in utility rates, the staffing levels of permanent personnel, and the delivery and scope of service programs.

All funds of the City of Kodiak are budgeted with the exception of any Special Assessment Districts established by the City Council. The Public Safety Building Capital Project Fund has been established in the fiscal year 2008 budget.

The Department Heads review their respective department's goals, objectives, performance indicators, assigned permanent personnel, and funding levels. Budget worksheets are due to the Manager via the Finance Director in March. Department Heads are instructed to estimate expenses for the upcoming fiscal year. They are required to submit detailed documentation for expenses relating to professional services, travel, capital expenditures, any additional expenses above the base budget, and any capital projects requested. They are supplied with personnel projections from the Finance Department and are required to document any additions or changes in this area as well as review all information supplied to them.

The Finance Department enters the completed departmental budgets into the City's computerized budgeting system. The information submitted by the Department Heads includes operation and capital outlay dollars, goals, objectives, and performance indicators for the upcoming year. There has been an increased emphasis on developing performance indicators, linking them to goals and objectives and establishing meaningful measurements. All departments have been asked to improve this area of their budgets. Each fiscal year there is improvement made in this area.

The Finance Director is involved in the process of preparing the preliminary revenue forecast for all funds. These projections fluctuate as certain revenues respond to subsequent events. The real property assessment role is final 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. 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. Other revenues are projected based on historical data and trend analysis.

The City of Kodiak believes that its' own past performance normally is the most relevant context for analyzing current-year financial data. This experience is best expressed in the form of trend data for key financial indicators such as revenues, expenditures and fund balances. The trend data is viewed over the past five years and examined by the percentage relationship among data elements over time. Items that potentially distort trends such as one-time items or changes in underlying assumptions are noted. The City of Kodiak's Sales Tax revenue is examined as a percentage of total revenue as is the Salaries and Benefit expenses. This method is used to project the City of Kodiak's revenues and expenditures.

The Manager's Budget is submitted to the City Council in May as a result of lengthy meetings between the City Manager, the Department Heads and the Finance Director as they review, discuss, justify, and make necessary changes and compile additional information.

The Council reviews the budget with the City Manager during May and June. Any changes to the anticipated revenues and planned expenditures are incorporated into the budget ordinance, which is generally introduced for the first reading at a May council meeting. Again, any changes are incorporated into the document and the budget is revised accordingly for the public hearing at a meeting in June. The City Clerk gives public notice with an announcement in the local

newspaper of a hearing on the proposed budget. The budget is formally adopted by the City Council at the second reading and the budget becomes effective July 1.

Once the budget has been formally adopted by the City Council, a detailed line item budget is distributed to all department heads for use in the upcoming fiscal year. The formal budget document is also created at this time to submit to the Government Finance Officers Association for consideration for the award of a Distinguished Budget Presentation for the City of Kodiak, Alaska for its annual budget for the fiscal year beginning July 1.

Budget Amendments

The adoption of the budget through City Council passage puts the budget into effect for the budget year July 1 through June 30.

Amendments to the budget can occur anytime during the fiscal year through a supplemental budget ordinance, which is introduced at one Council meeting and adopted at the next Council meeting and requires a public hearing. The City Clerk places a notice in the local newspaper informing the public of the supplemental budget hearing.

The following actions are required for the changes described:

1. All new appropriations are authorized by an appropriation ordinance that amends the annual budget ordinance.
2. A resolution of the City Council is required to move (appropriate) amounts between funds, departments and projects.
3. An Ordinance of the City Council is required to move (appropriate) amounts to add permanent personnel or granting unscheduled salary increases.

Basis of Accounting

The term "basis of accounting" is used to describe the timing of recognition or when the effects of transactions or events should be recognized.

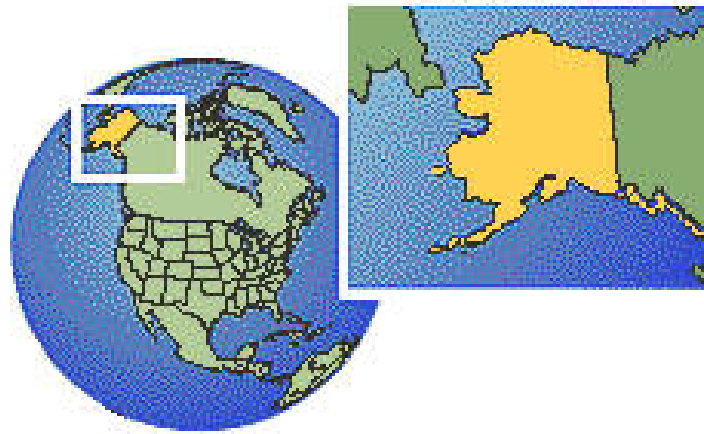
The City of Kodiak uses the same basis for budgeting as accounting. The annual financial statement shows the status of the City's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). In all cases this conforms to the way the City prepares its budget.

The budget of the General Government type funds (e.g. the General Fund and Special Revenue Fund) is prepared on a modified accrual basis. This means that obligations of the City are budgeted as expenditures when they are incurred, but revenues are recognized only when they are measurable and available. An exception to this general rule is principal and interest on general long-term debt, which is recognized when due. Prepayment of insurance and similar services extending over more than one year is allocated to the years benefited.

The Enterprise Funds (e.g. Cargo, Harbor, Water and Sewer) also budget obligations when incurred as expenditures. Revenues are recognized when they are obligated to the City. For example, user fees are recognized as revenues when services are provided.

Upon the City Council's acceptance of the annual financial report, necessary budgetary and accounting entries are recorded in the succeeding fiscal year for all outstanding encumbrances and incurred obligations, as disclosed in the prior fiscal year's annual financial report.

Such entries are in accordance with generally accepted budgeting and accounting principles that increase or decrease appropriations to budget line items in the respective departments, programs, projects, and funds.



CITY OF KODIAK GOALS

Mission

To provide quality services to the public in a fiscally responsible manner while fulfilling City responsibilities and exercising powers authorized by Alaska Statute Title 29 and the City of Kodiak Charter.

Purpose

In order to prepare the City's budget for fiscal year 2008, the City Manger and City Council evaluated City funding requirements, and potential sources of revenue. The City annually reviews program and service priorities as part of the budget process each fiscal year. This collaborative approach involves decision-makers and staff in the planning process.

Background

Like other local governments in the State of Alaska, the City of Kodiak faces the challenge of fulfilling its responsibilities as traditional sources of revenue are becoming less certain. State law and local ordinances require that the City provide specific services and programs. Other programs and services have been provided either to meet specific needs of the residents of Kodiak, or to replace services that were once provided to local residents by the State and/or Federal governments. The amount of funding provided to local governments from the State of Alaska has been reduced by the Alaska legislature over the last several years. In fiscal year 2008, State-funding support will be minimal. The City of Kodiak must balance providing services with the available revenue. This balancing process requires decisions on types and levels of services that are provided to the public, including services required by law.

Planning Process

The City of Kodiak conducts an annual budget planning process that includes, at a minimum, two all day council work-sessions. In fiscal year 2007, in preparation for fiscal year 2008 and beyond, the City Council held planning work-sessions in the winter of 2007 and the spring of 2007. Staff meetings that collected input from all City department heads preceded these planning meetings. Specific input included department responsibilities and programs; program and activity expenses; and issues and needs or concerns. This information was then reviewed by the City Council in planning work-sessions that culminated with a thorough review of the proposed fiscal year 2008 budget. The planning process is expected to continue with a fall fiscal year 2007 planning workshop scheduled for January 2008.

Government Organization and Services

The City of Kodiak incorporated in December 1940 and adopted a Home Rule Charter on March 16, 1964. As a Home Rule municipality, the City of Kodiak provides services, programs and activities authorized by the City Charter and Code, and not otherwise prohibited by the State of Alaska. The City operates under a council-manager form of government with the City Council comprised of six Council Members and a Mayor. Council Members and the Mayor are elected at-large for terms of three years and two years, respectively.

The Council appoints a City Manager who is responsible for appointing and supervising the various department heads and other employees (except those appointed by the council) who prepare and administer the annual budget and capital improvement program.

A listing of the City Mayor, Council Members, City Manager, and Department Heads can be found in the budget message section.

City Manager's Responsibilities of Eight Functional Areas

1. Engineering
2. Finance
3. Fire/EMS/Ambulance
4. Library
5. Parks & Recreation Programs & Facilities
6. Police/Jail/Dispatch/Animal Control/Law Enforcement
7. Port & Harbor
8. Public Works (Roads, Sewer, Water and Airports)

The City Council appoints the City Clerk, the City Attorney, and the members of various advisory boards. The current advisory boards are, Building Code Board of Appeals, Parks and Recreation Advisory Board, Personnel Board, Port and Harbor Advisory Board, Public Safety Advisory Board, Employee Advisory Board (members are elected by the employees of the City of Kodiak), and the Kodiak Public Library Association (an independent organization serving the library).

Department Head's Responsibilities

Historically, a general set of goals and objectives have been adopted by the City Council. These goals and objectives are broad and general and so provide broad guidelines. Department Heads develop their own goals and objectives based on department responsibilities, available staff resources and funding, the provision of quality services to the public, and the broad guidelines established by the City Council.

Short Term Goals and Objectives

Given the financial environment, the fiscal year 2008 budget is designed to continue the City's efforts to provide efficient operations and maintain basic and essential service levels. There are no major changes in these goals from the prior year. As with the fiscal year 2007 budget, the fiscal year 2008 budget is a maintenance budget with no changes to services provided.

Specifically, the following are to be established:

1. Essential government services are to be provided at a level equal to or better than the level previously provided.
2. All services are to be constantly examined to ensure that they are provided in an efficient and effective manner and that unnecessary service costs are eliminated.
3. Authorized capital projects are to be completed as soon as possible, consistent with sound engineering design and approved project cost estimates.
4. As a means to ensure that policies of the City Council are observed, and to improve the City's overall management process, a management by objective program has been initiated. Under this program, each City Department Head is required to identify several performance objectives consistent with department goals and to maintain performance indicators, which measure progress toward the achievement of stated objectives. All goals and objectives are reviewed by the City Manager and the Department Heads and then reviewed with the City Council as part of the annual budget process (see each department summary in the budget for goal and objective statements).
5. Each department's progress in achieving their objectives is reviewed and monitored throughout the budget year.
6. Annually, all departments will review services delivered and any fees associated with them. Each department will review staffing needs and all vacant positions will be reviewed carefully before hiring. The total full time equivalents (FTEs) in fiscal year 2008 were increased by

4.05 FTEs from fiscal year 2007. All expenses will be reviewed for cost saving measures. All services will be reviewed for efficiency, purpose and need.

Long Term Goals and Objectives

1. Secure funding and begin construction of the following Capital improvement projects.
 - a. New Police Station – including dispatch and jail. (Cost estimate - \$13,000,000)
 - b. New Fire Hall and Emergency Operations Center (EOC) – Cost estimate - \$15,000,000)
 - c. New Library Building – (Cost estimate - \$8,000,000)
 - d. New Ferry Terminal – funding for this project has been secured by the Alaska State Department of Transportation (Cost estimate - \$7,500,000).
 - e. Complete Trident Basin Seaplane Improvements – secured funding with project in process (Cost estimate - \$4,600,000)
 - f. 600 Ton Marine Lift and Boat Yard - partially secured funding (Cost estimate – \$13,000,000)
 - g. Continued implementation of comprehensive sewer and water system improvements – including the Aleutian Homes Phase II – (Cost estimate - \$3,000,000), and the downtown Phase II – (Cost estimate - \$1,000,000).
 - h. St. Herman Inner Harbor – Replacement of M and P Floats - (Cost estimate – \$9,300,000).
 - i. Secondary Water Treatment Facility. (Cost estimate - \$9,000,000)
 - j. Baronof Park Improvements – (Cost estimate - \$5,000,000)

2. Ensure structural balance in all areas of City Operations.
 - a. Develop expenditure habits based on declining State revenues.
 - b. Develop new or revised revenue sources to offset declining State revenues.
 - c. Minimize disruption to community services.
 - d. Minimize the disruption of workforce.
 - e. Create long-term financial and programmatic stability.
 - f. Focus on impacts of budget decisions and use of fund balances to maintain program levels.
 - g. Account for long-term effects of Public Employee Retirement System (PERS) unfunded liability.
 - h. A priority on employee safety to reduce expenses related to accidents.
 - i. Review any over budgeted departments and capital projects for corrections on a quarterly basis.
 - j. Maintain the economy, environment, and the community to create a balance and sustainable atmosphere for the City of Kodiak.

The City of Kodiak's Purpose, Vision & Goals

Our **PURPOSE** is to provide quality service to the public in a fiscally responsible manner.

VISION →	GOALS →	FUNCTIONS
The City of Kodiak is a Rural Community Acclaimed for our:	Goal Attract and retain a prosperous business community	Improvement in Harbor Facilities to enhance largest industry in City
Thriving Economic Climate	Goal Ensure the City's long term financial ability to deliver quality services	Maintenance Budgets are proposed to ensure long term services
Sustained Quality of Life	Goal Develop and continuously improve systems to assure high quality services to customers	Fees and infrastructure are reviewed to ensure stability of services to all residents
Quality City Services	Goal Assume a leadership role in regional issues of primary importance to the City of Kodiak	City Council involvement in Fisheries issues, and State-wide issues
Investment in Children, Families and Community	Goal Ensure a Safe Community	Construction of new Public Safety Building Maintain Fire and Ambulance Services
Appreciation for Diversity	Goal Be a Catalyst for the positive development of children, families and the community	Maintenance of Parks & Recreation Facilities and Programs Maintain Library
Community Pride	Goal Optimize workforce effectiveness through training, technology, equipment and facilities	Capital outlays maintained to ensure equipment needs are met. Annual training maintained
Community Support	Goal Ensure an attractive and well maintained City	Annual Capital Projects are completed to maintain City's assets
	Goal Provide and maintain first rate infrastructure and community facilities	Maintaining City facilities is a responsibility of all City staff, at all levels
	Goal Provide City contributions to Local non-profits	1% of General Fund Revenues distributed to non-profits
	Goal Recruit and retain a highly skilled and diverse workforce	Employee's are recruited competitively

Each department of the City of Kodiak has specific performance measures and develops goals and objectives that tie into the overall vision, goals and functions listed above.

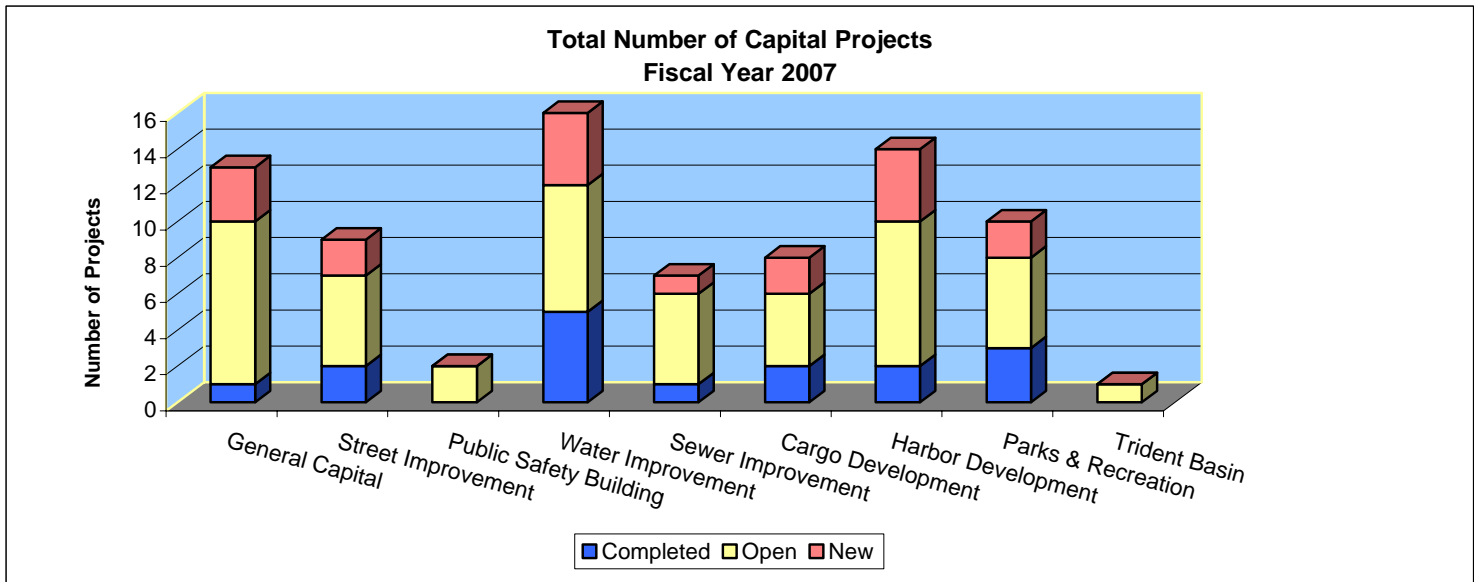
Departments are encouraged to list accomplishments for the fiscal year completed and review their goals and objectives each fiscal year.

Individual performance measures are located in the detailed sections of each fund.

Accomplishments and Goals Met for fiscal year 2007

1. The fiscal year 2007 budget returned funds to the General Fund Fund Balance. .
2. The Mill Rate of 2.0 remained the same in fiscal year 2007.
3. The Sales Tax rate of 6% remained the same.
4. The Sales Tax Cap remained at \$750.00.
5. The Hotel & Motel tax rate of 5% remained the same.
6. The fiscal year 2007 budget had no reductions of services, and all services were maintained at consistent levels.
7. Partially completed a review of employee benefits and options for reductions in costs resulting in a change in Health Insurance providers.
8. Completed work on Pier II – Replacement of old section of Pier II with a project budget of \$8,200,000 – total expended to date is \$7,246,709.
9. Engineering and design work began on the St. Herman Inner Harbor M & P Floats project with a budgeted amount of \$3,000,000.
10. Completed work on Steller Way Improvements in the amount of \$1,681,725 with a budgeted amount of \$1,785,000
11. Completed work on Aleutian Homes Water & Sewer Replacement Project – Phase I – Willow Street in the amount of \$2,716,467 with a budgeted amount of \$2,948,450.
12. Completed Potato Patch Public Access Project in the amount of \$232,318 with a budgeted amount of \$235,000.
13. Completed the Ice Rink Off-Season Surface in the amount of \$85,000 with a budgeted amount of \$85,000.
14. Completed the new Communications Systems Upgrade for the new dispatch area under budget in the amount of \$1,642,558 with a budget of \$1,667,742.
15. Implemented the third year of the Boat Harbor fee increase.
16. Implemented the first and second year of the Water & Sewer fee increases.

**Table of Completed, Open & New Projects
Fiscal Year 2007**



Graph of Completed and Open Capital Projects is as follows: The fiscal year 2008 budget shows sixteen projects being completed with the addition of eighteen new projects. The biggest concentration of new projects is in Water and Sewer. This is based on a need to replace and upgrade aging sewer and water system infrastructure and the harbor improvement projects.

FINANCIAL SUMMARIES

Fund Structure

The City's accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in this report are grouped into five generic fund types within two broad fund categories.

Governmental Fund Types

General Fund – The General Fund is the operating fund of the City and is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (rather than major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Projects Funds are used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

Proprietary Fund Types

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Fund – Internal Service Funds are used to centralize certain services (for instance, self insurance fund) and then allocate the cost of those services within the government. They are used to report any activity that provides goods or services to other funds and departments on a cost-reimbursement basis.

Major and Nonmajor Funds – As reported in the City's Comprehensive Annual Financial Report (CAFR)

Major Governmental Funds - The General Fund, Enhancement Fund, and the Street Improvement Fund are all Major Governmental Funds.

Nonmajor Governmental Funds - The remaining funds in this type are non-major funds.

Major Proprietary Funds – The Cargo Fund, Boat Harbor Fund, Water Utility Fund, and Sewer Fund are all Major Proprietary Funds.

Nonmajor Proprietary Funds – The remaining funds in this type are non-major funds.

Fiscal Policies

The following policies are observed by the City of Kodiak in developing and administering the annual budget. All actions must:

1. Contribute significantly to the City's ability to insulate itself from a fiscal crisis;
2. Enhance long term financial credibility by helping to achieve the highest credit ratings possible;
3. Promote long term financial stability by establishing clear and consistent guidelines;
4. Promote the view of linking long-range financial planning with day-to-day operations; and
5. Provide the City Council and the citizens of the City of Kodiak with a framework for measuring the fiscal impact of government services against established fiscal parameters.

Operating Budget Policies

1. The City of Kodiak develops an annual balanced budget by balancing current revenues to current expenditures in addition to other financial sources and uses. Total revenues allocated will equal total expenditures allocated for each fiscal year.
2. The budget is a plan for allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level that will meet real needs as efficiently and effectively as possible.
3. The City's goal is to pay for all recurring expenditures with recurring revenues and to use non-recurring revenues for non-recurring expenditures.
4. It is important that a positive undesignated fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year.
5. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
6. When possible, the City will integrate performance measurement and productivity indicators within the budget. This is done in an effort to improve the productivity of City programs and employees.
7. The budget must be structured so that the City Council and the general public can readily understand the relationship between expenditures and the achievement of service objectives.
8. The individual department and agency budget submissions are prepared with the basic assumption that the Council will always attempt to maintain the current tax rates.

Budgetary review by the City Council will focus on the following basic concepts:

Staff Economy

The size and distribution of staff is a prime concern. The City Council will seek to limit staff increases to areas where program growth and support absolutely requires additional staff and to reduce staff where this can be done without adversely affecting service levels.

Capital Construction

Emphasis will be placed upon continued reliance on a viable level of pay as we go construction to fulfill needs in a Council approved comprehensive capital improvements program.

Program Expansions

Proposed expansion to existing programs and services must be submitted as budgetary increments requiring detailed justification. Every proposed program or service expansion will be evaluated on the basis of service to the community.

New Programs

New programs or services must also be submitted as budgetary increments requiring detailed justification. New programs or services will be evaluated on the same basis as program expansion plus an analysis of long-term fiscal impacts.

Existing Service Costs

The justification for base budget costs will be a major factor during budget review.

Administrative Costs

In all program areas, administrative overhead costs should be kept to an absolute minimum.

The functions of all departments and agencies should be reviewed in an effort toward reducing duplicate activities within the City government.

The budget will provide for adequate maintenance of capital plant and equipment and for its orderly replacement. The City defines capital assets as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The City does have two significant non-routine capital expenditures for fiscal year 2007. One is the 600-ton marine lift for the boat harbor. This is economic development project being expensed from the Harbor and Port Improvement Capital Fund. The second is the Trident Basin Improvements being expensed from the Trident Basin Improvement Capital Fund. The Trident Basin project is a major expansion rather than maintenance of the facility.

The administration will maintain budgetary controls at the character level within each organizational unit. (Characters are broad classifications of expenditures: salaries & wages, professional services, etc.)

The preparation and distribution of monthly budget status reports, interim financial statements, and annual financial reports will be maintained.

The City will remain current in payments to the retirement system.

The City does not budget for special assessments. After a Special Assessment District is formulated, the cost of the project is funded from sales tax receipts and other special assessment receipts in the Street Improvement Fund. This fund records all costs. After the project is completed, the asset is recorded in the general fixed assets account group and a Special Assessment Fund is established. The property owner is invoiced annually; the actual receipts are transferred to the Street Improvement Fund. The cycle repeats

itself, as the dollars received by the Street Improvement Fund are then used for other special assessment projects.

Debt Policies

The City will not fund current operations from the proceeds of borrowed funds.

The City will confine long-term borrowing to funding of capital improvements or projects that cannot be financed from current revenues.

When the City finances capital projects by issuing bonds, it will repay the debt within a period not to exceed the expected useful life of the project.

The City will maintain good communications about its financial condition with bond and credit institutions.

The City will follow a policy of full disclosure in every annual financial statement and bond official statement.

When ever possible the City will utilize special assessments, revenue or other self-supporting bonds instead of General Obligation Bonds. The City currently does not have any general obligation debt. The City has one general obligation bond pending for the construction of the Public Safety Building. This bond has been approved by the voters of the City of Kodiak, but has not been issued.

The State of Alaska and the City of Kodiak do not establish a legal debt margin. The voters of the City of Kodiak ultimately consider the amount that can be outstanding for general obligation bonds. The residents of the City of Kodiak must pass a ballot question giving the City Council authority to issue general obligation bonds to fund projects.

The City issued a Water Revenue Bond in fiscal year 2004 in the amount of \$1,015,000. The City currently has had plans to issue a revenue bond in fiscal year 2008 for harbor projects.

Revenue Policies

The City will work to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one-revenue source.

The City will attempt to maintain a diversified and stable economic base by supporting policies that promote fishing, tourism, commercial and industrial employment.

The City will estimate its annual revenues using an objective and analytical process.

The City, where possible and reasonable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational, as well as capital or debt service costs.

The City will regularly review user fee charges and related expenditures.

The City will follow an aggressive policy of collecting tax revenues where the annual level of uncollected current sales tax should not exceed two percent (2%).

Investment Policies

The City will maintain an investment policy based on the Government Finance Officers Association (GFOA) model investment policy.

The City will conduct an analysis of cash flow needs on an ongoing basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.

The City will obtain the best possible return on all investments consistent with the underlying criteria of liquidity and safety of principal.

The City will regularly review contractual opportunities for consolidated banking services.

Accounting, Auditing, and Reporting Policies

The City will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP).

The accounting system will maintain records on a basis consistent with accepted standards for government accounting according to the Government Accounting Standards Board (GASB).

Regular monthly financial statements and annual financial reports will present a summary of financial activity by departments within all funds.

Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and revenue by fund.

An independent firm of certified public accountants will perform an annual financial and compliance audit and will publicly issue an opinion.

The City will annually strive for the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award.

Capital Budget Policies

The City will make all capital improvements in accordance with an adopted capital improvements program.

The City will enact an annual capital budget based on the multi-year capital improvements program.

The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.

The City will maintain all its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement costs.

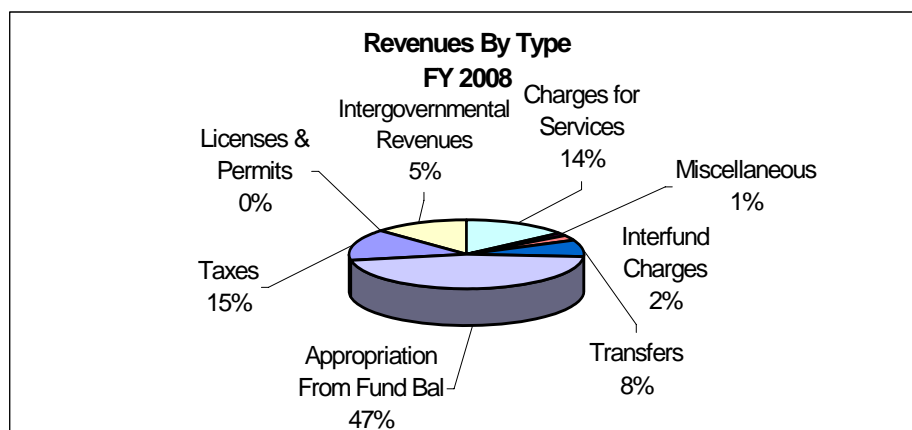
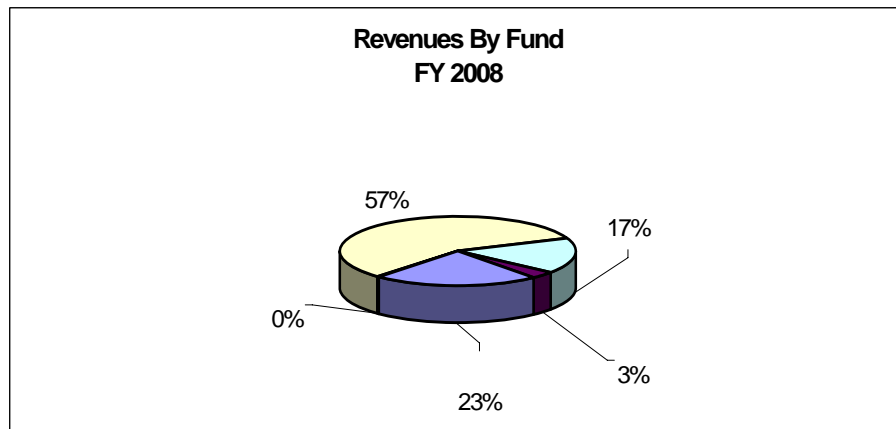
The City will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.

Reserve Policies

The City will maintain fiscal reserves that will provide sufficient cash flow to minimize the potential of short-term tax anticipation borrowing. The City will maintain appropriated contingencies to provide for unanticipated expenditures. The Fund Balance is the assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance."

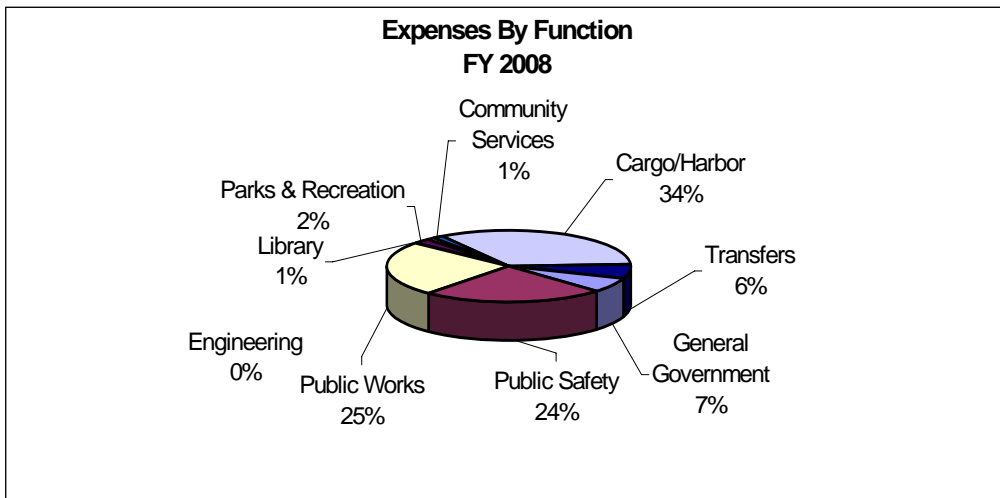
**Budgeted Revenues - Summary By Fund
Fiscal Year 2008**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2008 Budget Total	FY 2007 Budget Total
Revenues							
Taxes	\$ 8,847,500	\$ 119,000	\$ -	\$ -	\$ -	\$ 8,966,500	\$ 8,258,000
Licenses & Permits	38,000	-	-	-	-	38,000	38,000
Intergovernmental Revenues	1,238,830	-	6,692,400	-	-	7,931,230	6,771,730
Charges for Services	1,186,920	-	-	7,576,700	-	8,763,620	8,664,405
Miscellaneous	332,730	121,000	-	312,640	65,000	831,370	878,510
Interfund Charges	760,430	-	-	71,640	613,000	1,445,070	1,611,250
Transfers	1,287,500	-	3,420,000	-	-	4,707,500	8,295,388
Appropriation From Fund Bal	192,560	(120,000)	24,567,000	2,149,150	1,287,520	28,076,230	18,594,973
Total Revenues	\$ 13,884,470	\$ 120,000	\$ 34,679,400	\$ 10,110,130	1,965,520	\$ 60,759,520	53,112,256



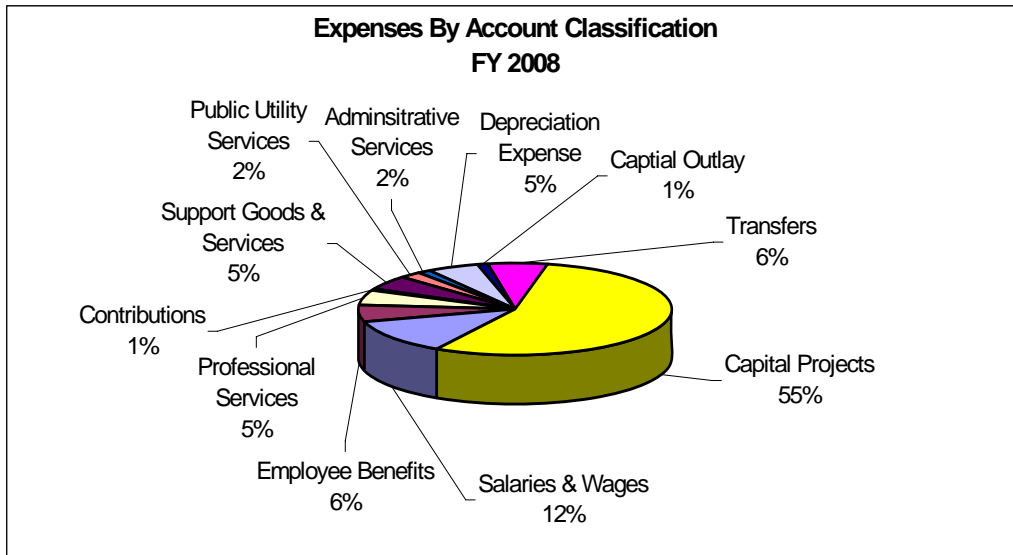
**Budgeted Expenses - Summary By Function
Fiscal Year 2008**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2008 Budget Total	FY 2007 Budget Total
Expenditures							
General Government	\$ 2,027,800	\$ -	\$ 125,000	\$ -	\$ 1,965,520	\$ 4,118,320	\$ 4,583,700
Public Safety	5,566,620	-	9,016,500	-	-	14,583,120	12,967,050
Public Works	1,702,330	-	8,065,400	5,263,280	-	15,031,010	15,722,720
Engineering	223,460	-	-	-	-	223,460	209,380
Parks & Recreation	1,008,130	-	195,000	-	-	1,203,130	1,134,550
Library	702,730	-	-	-	-	702,730	733,770
Community Services	653,400	120,000	-	-	-	773,400	757,200
Cargo/Harbor	-	-	15,990,000	4,314,390	-	20,304,390	4,971,810
Transfers	2,000,000	-	1,287,500	532,460	-	3,819,960	12,032,076
Total Expenditures	\$ 13,884,470	\$ 120,000	\$ 34,679,400	\$ 10,110,130	\$ 1,965,520	\$ 60,759,520	\$ 53,112,256



**Budgeted Expenses - Summary By Account Classification
Fiscal Year 2008**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	FY 2008 Budget Total	FY 2007 Budget Total
Expenditures							
Salaries & Wages	\$ 5,641,260	\$ -	\$ -	\$ 1,758,160	\$ -	\$ 7,399,420	\$ 6,856,730
Employee Benefits	2,611,710	-	-	910,530	-	3,522,240	4,750,300
Professional Services	779,800	-	-	437,000	1,965,520	3,182,320	2,689,120
Contributions	260,000	86,000	-	25,600	-	371,600	338,570
Support Goods & Services	1,749,010	-	-	1,332,300	-	3,081,310	2,943,300
Public Utility Services	434,750	-	-	892,500	-	1,327,250	1,157,850
Administrative Services	33,000	34,000	-	848,110	-	915,110	869,650
Depreciation Expense	-	-	-	3,092,200	-	3,092,200	3,092,200
Capital Outlay	374,940	-	-	281,270	-	656,210	1,088,400
Transfers	2,000,000	-	1,287,500	532,460	-	3,819,960	12,032,076
Capital Projects	-	-	33,391,900	-	-	33,391,900	17,294,060
Total Expenditures	\$ 13,884,470	\$ 120,000	\$ 34,679,400	\$ 10,110,130	\$ 1,965,520	\$ 60,759,520	\$ 53,112,256



SUMMARY ALL FUNDS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Revenues					
Taxes	\$ 8,551,379	\$ 8,929,891	\$ 8,258,000	\$ 9,223,190	\$ 8,966,500
Licenses and Permits	86,067	43,064	38,000	51,535	38,000
Intergovernmental Sources	3,844,050	4,953,467	6,771,730	6,320,857	7,931,230
Charges for Services	7,597,798	8,175,304	8,307,405	9,038,163	8,763,620
Fines and Forfeitures	44,770	55,934	57,300	29,370	41,500
Interest	905,763	936,706	397,000	1,784,479	466,000
Rents	281,533	343,314	294,670	368,531	264,570
Miscellaneous	522,192	219,713	272,600	162,339	49,300
Interfund Charges	1,985,837	2,427,440	2,454,650	2,449,926	1,455,070
Total Revenues	\$ 23,819,388	\$ 26,084,832	\$ 26,851,355	\$ 29,428,390	\$ 27,975,790
Expenditures					
Salaries and Wages	\$ 6,094,640	\$ 6,065,521	\$ 6,856,730	\$ 6,197,322	\$ 7,399,420
Employee Benefits	3,074,670	4,528,387	5,538,750	4,718,078	3,522,240
Professional Services	754,998	854,176	1,113,150	942,102	1,211,800
Contributions	334,902	345,597	338,570	323,058	371,600
Support Goods and Services	3,648,410	4,274,933	4,881,670	4,844,618	5,275,680
Bond Expense	88,142	54,022	70,270	42,791	70,270
Depreciation Expense	3,127,991	3,117,291	3,092,200	3,113,504	3,224,750
Administrative Charges	1,154,441	1,107,925	1,080,240	1,137,969	1,095,020
Capital Outlays	10,880,642	9,841,209	18,312,190	12,485,835	33,881,240
Total Expenditures	\$ 29,158,835	\$ 30,189,063	\$ 41,283,770	\$ 33,805,275	\$ 56,052,020
Excess of Revenues over Expenditures	(5,339,447)	(4,104,230)	(14,432,415)	(4,376,885)	(28,076,230)
Other Financing Sources (Uses)					
Transfers In	7,211,107	5,787,057	9,911,968	12,251,051	22,607,500
Transfers Out	(7,006,107)	(4,902,057)	(11,828,486)	(10,901,551)	(4,707,500)
Net Other Financing Sources (Uses)	\$ 205,000	\$ 885,000	\$ (1,916,518)	\$ 1,349,500	\$ 17,900,000
Net Change in Fund	\$ (5,134,447)	\$ (3,219,230)	\$ (16,348,933)	\$ (3,027,385)	\$ (10,176,230)
Total Revenues	36,164,942	35,091,120	53,112,256	44,706,826	60,759,520
Total Expenses	36,164,942	35,091,120	53,112,256	44,706,826	60,759,520

The City of Kodiak's revenues and expenses have been relatively stable over the years. The number and scope of capital projects is the main factor that increases or decreases the overall amounts.

In fiscal year 2008 there are three major capital projects that have increased the budget significantly. They are the Public Safety Building, the M & P Harbor Floats, and the Boat Yard & Lift Projects.

Summary of Operating Position

Statement of Revenues, Expenditures, and Changes in Fund Balance / Net Assets Operating Budget - Year Ending June 30, 2008

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Fund	Budget FY 2008 Total	Actual FY 2007 Total
Revenues							
Taxes	\$ 8,847,500	\$ 119,000	\$ -	\$ -	\$ -	\$ 8,966,500	\$ 9,223,190
Licenses and Permits	38,000	-	-	-	-	38,000	51,535
Intergovernmental Sources	1,238,830	-	6,692,400	-	-	7,931,230	6,320,857
Charges for Services	1,186,920	-	-	7,576,700	-	8,763,620	9,038,163
Fines and Forfeitures	41,500	-	-	-	-	41,500	29,370
Interest	130,000	121,000	-	160,000	55,000	466,000	1,784,479
Rents	134,930	-	-	129,640	-	264,570	368,531
Miscellaneous	26,300	-	-	23,000	-	49,300	162,339
Interfund Charges	760,430	-	-	71,640	623,000	1,455,070	2,449,926
Total Revenues	<u>12,404,410</u>	<u>240,000</u>	<u>6,692,400</u>	<u>7,960,980</u>	<u>678,000</u>	<u>27,975,790</u>	<u>29,428,390</u>
Expenditures							
Salaries and Wages	5,641,260	-	-	1,758,160	-	7,399,420	6,197,322
Employee Benefits	2,611,710	-	-	910,530	-	3,522,240	4,718,078
Professional Services	779,800	-	-	432,000	-	1,211,800	942,102
Contributions	260,000	86,000	-	25,600	-	371,600	323,058
Support Goods and Services	2,280,360	-	-	2,229,800	765,520	5,275,680	4,844,618
Bond Expense	-	-	-	70,270	-	70,270	42,791
Depreciation Expense	-	-	-	3,224,750	-	3,224,750	3,113,504
Administrative Charges	33,000	34,000	-	1,028,020	-	1,095,020	1,137,969
Capital Outlays	278,340	-	33,391,900	211,000	-	33,881,240	12,485,835
Total Expenditures	<u>11,884,470</u>	<u>120,000</u>	<u>33,391,900</u>	<u>9,890,130</u>	<u>765,520</u>	<u>56,052,020</u>	<u>33,805,275</u>
Excess of Revenues over Expenditures	519,940	120,000	(26,699,500)	(1,929,150)	(87,520)	(28,076,230)	(4,376,885)
Other Financing Sources (Uses)							
Transfers In	1,287,500	-	21,320,000	-	-	22,607,500	12,251,051
Transfers Out	(2,000,000)	-	(1,287,500)	(220,000)	(1,200,000)	(4,707,500)	(10,901,551)
Net Other Financing Sources (Uses)	<u>(712,500)</u>	<u>-</u>	<u>20,032,500</u>	<u>(220,000)</u>	<u>(1,200,000)</u>	<u>17,900,000</u>	<u>1,349,500</u>
Net Change in Fund	(192,560)	120,000	(6,667,000)	(2,149,150)	(1,287,520)	(10,176,230)	(3,027,385)
Balance at Beginning of Year (6/30/07)	<u>5,587,467</u>	<u>4,215,907</u>	<u>14,936,685</u>	<u>59,589,281</u>	<u>2,039,888</u>	<u>86,369,227</u>	<u>89,396,613</u>
Balance at End of Year (6/30/08)	<u>5,394,907</u>	<u>4,335,907</u>	<u>8,269,685</u>	<u>57,440,131</u>	<u>752,368</u>	<u>76,192,997</u>	<u>86,369,227</u>
Budgeted Revenues	13,884,470	120,000	34,679,400	10,110,130	1,965,520	60,759,520	44,706,826
Budgeted Expenses	13,884,470	120,000	34,679,400	10,110,130	1,965,520	60,759,520	44,706,826

The General Fund is estimated to decrease slightly as the fund balance is used in fiscal year 2008 in the amount of \$192,560. Sales tax proceeds are allocated according to KCC (3.08) relating to sales tax in the amount of \$1,000,000. Planned transfers in the amount of \$2,000,000 are being transferred to the General Capital Project Fund for Kodiak Fire Department Deferred Maintenance.

The Special Revenue Fund is estimated to increase. There are no planned transfers in this fund. The Enhancement Fund is the largest fund in the Special Revenue funds.

The Capital Project Fund will decrease in fiscal year 2008 due to the use of fund balance in the Street Improvement Fund in the amount of \$1,785,000, the Water Improvement Fund in the amount of \$650,000, the Sewer Improvement Fund in the amount of \$800,000, the Harbor and Port Improvement Fund in the amount of \$3,370,000, the Parks and Recreation Fund in the amount of \$57,500, and the Trident Basin Fund in the amount of \$4,500.

The Enterprise Fund is estimated to decrease as the fund balance is being used in fiscal year 2008. The Harbor fees were adjusted in fiscal year 2005 and the increase will be implemented over five years. This will reduce the use of fund balance over the years. A utility rate study project was completed and rates were increased in the Sewer Fund for fiscal year 2007 and the Water Fund in 2008 for the next five years. The total use of fund balance for the enterprise funds is in the amount of \$2,149,150.

The Internal Service Fund is estimated to decrease in the amount of \$1,200,000 in relation to the Self Insurance Fund. This is due to a transfer from the Self Insurance Fund to the General Fund.

Overall the ending fund balance for fiscal year 2007 is projected to be \$10,176,230 or 11.78% lower than fiscal year 2007. Overall all funds have decreasing fund balances except the Special Revenue Fund that will increase by \$120,000.

The City of Kodiak will end fiscal year 2008 with health fund balances in all funds and will continue to maintain adequate reserves for the future.



GENERAL FUND

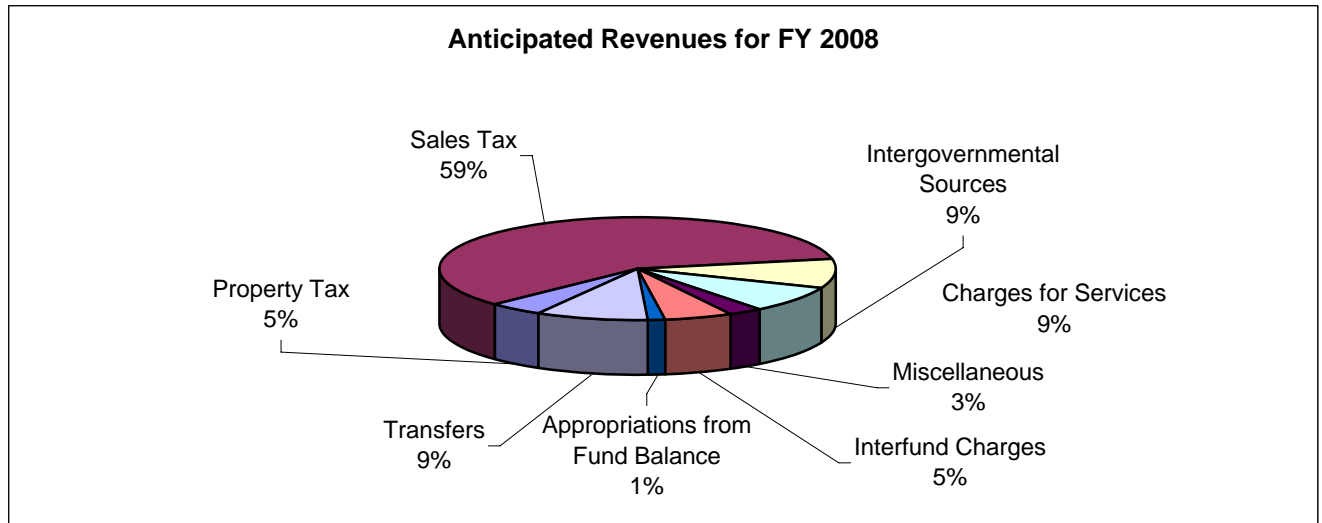
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. Principal sources of revenue are sales taxes, property taxes, charges for services and intergovernmental revenue. Primary expenditures are for general government administration, public safety, public works and leisure activities. Also, found in the General Fund are the non-departmental programs, which include downtown revitalization and contributions, made by the City of Kodiak to others. The departments found within the General Fund include:

- Legislative/Legal
- Executive
- City Clerk
- Finance
- Police
- Fire
- Public Works
- Engineering
- Parks and Recreation
- Library
- Non-Departmental

GENERAL FUND
Summary of Revenues & Expenditures

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Estimated FY 2007	Budget FY 2008
REVENUES					
Taxes	\$ 8,445,388	\$ 8,796,109	\$ 8,148,000	\$ 9,121,896	\$ 8,847,500
Licenses and Permits	58,319	43,064	38,000	51,535	38,000
Intergovernmental Sources	724,533	1,073,878	1,431,558	1,395,167	1,238,830
Charges for Services	1,166,917	1,204,865	1,310,205	1,304,498	1,186,920
Fines and Forfeitures	44,770	55,934	57,300	29,370	41,500
Interest	95,282	98,819	80,000	217,721	130,000
Rents and Royalties	109,754	147,924	127,400	128,503	134,930
Miscellaneous	(12,327)	61,058	55,740	59,826	26,300
Interfund Charges	662,020	605,160	609,740	609,740	760,430
TOTAL REVENUES	\$ 11,294,654	\$ 12,086,812	\$ 11,857,943	\$ 12,918,256	\$ 12,404,410
EXPENDITURES					
General Government	\$ 1,863,451	\$ 2,010,849	\$ 2,140,380	\$ 1,905,645	\$ 2,179,040
Public Safety	4,767,656	5,481,785	6,039,440	5,696,164	5,900,880
Public Works	1,610,107	1,658,523	2,097,060	2,010,399	1,702,330
Engineering	168,871	216,394	209,380	153,754	223,460
Public Recreation	850,848	950,291	1,049,550	989,181	1,008,130
Library	598,915	650,423	733,770	665,486	702,730
Community Services	163,689	144,513	169,100	146,154	167,900
TOTAL EXPENDITURES	\$ 10,023,537	\$ 11,112,777	\$ 12,438,680	\$ 11,566,781	\$ 11,884,470
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 1,372,695	\$ 270,099	\$ 2,246,600	\$ 796,600	\$ 1,287,500
Transfer Out	(2,201,644)	(2,466,958)	(1,433,470)	(1,433,470)	(2,000,000)
Net Other Financing Sources (Uses)	\$ (828,949)	\$ (2,196,859)	\$ 813,130	\$ (636,870)	\$ (712,500)
Net Change in Fund	\$ 442,168	\$ (1,222,825)	\$ 232,393	\$ 714,605	\$ (192,560)
Total Revenues	\$ 12,667,349	\$ 12,356,911	\$ 13,872,150	\$ 13,714,856	\$ 13,884,470
Total Expenses	\$ 12,225,181	\$ 13,579,735	\$ 13,872,150	\$ 13,000,251	\$ 13,884,470

**GENERAL FUND
FY 2008 REVENUES & OTHER FINANCING SOURCES (USES)**



The following applies to the graph above:

Taxes - Includes property tax, sales tax, and sales tax penalty and interest.

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; and State grants and miscellaneous sources.

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.

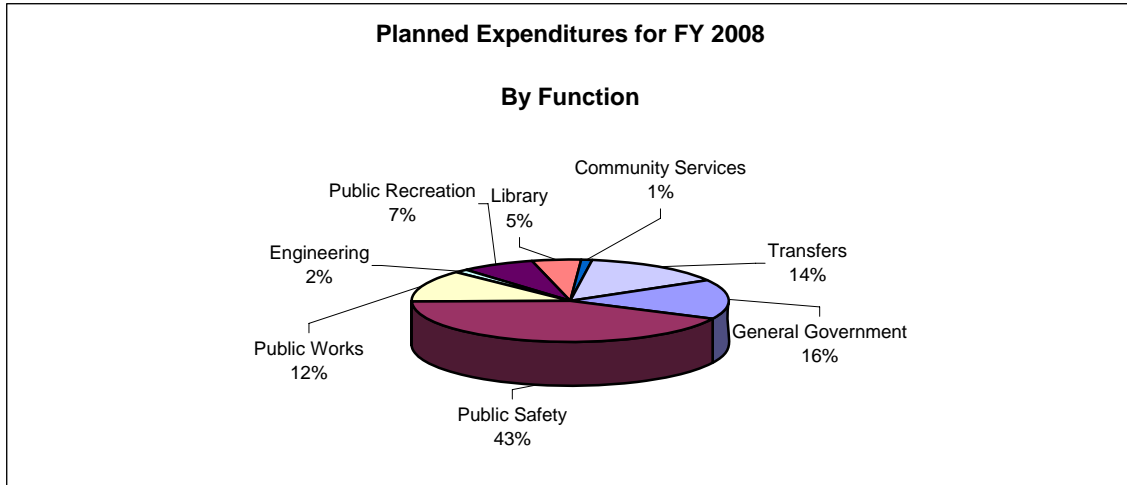
Miscellaneous – Includes fines and forfeitures, interest, rents and royalties, judgments, restitutions, asset sales, and other revenues.

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.

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

**GENERAL FUND
FY 2008 EXPENDITURES & OTHER FINANCING SOURCES (USES)
BY FUNCTION**



The following applies to the graph above:

General Government – Includes the following departments: executive, legal and legislative, city clerk, finance, and non-departmental.

Public Safety – Includes police and fire departments.

Public Works – Includes administration, streets, garage, building inspections, and airport facilities

Engineering – Includes the engineering administration and operations.

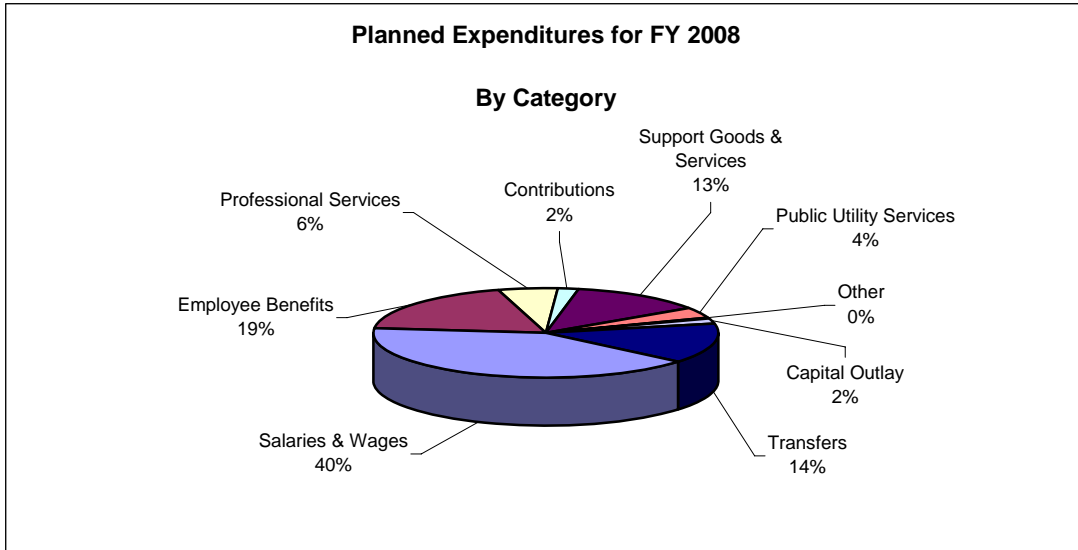
Public Recreation – Includes the administration, museum, teen center, aquatics, ice rink, and the beautification program.

Library – Includes the library administration and operations.

Community Services – Includes contributions to local non-profits.

Transfers – Other Financing Sources (Uses). Includes the transfer of monies from the General Fund to any other fund, such as for capital projects, special revenue or enterprise funds.

**GENERAL FUND
FY 2008 EXPENDITURES & OTHER FINANCING SOURCES (USES)
BY CATEGORY**



The following applies to the graph 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 expenditures for electric, fuel oil, garbage, and any other utilities.

Other – Includes expenditures for miscellaneous expenses.

Capital Outlay - Includes expenditures for equipment purchases.

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

General Fund Revenues

General Fund Revenues – Continued

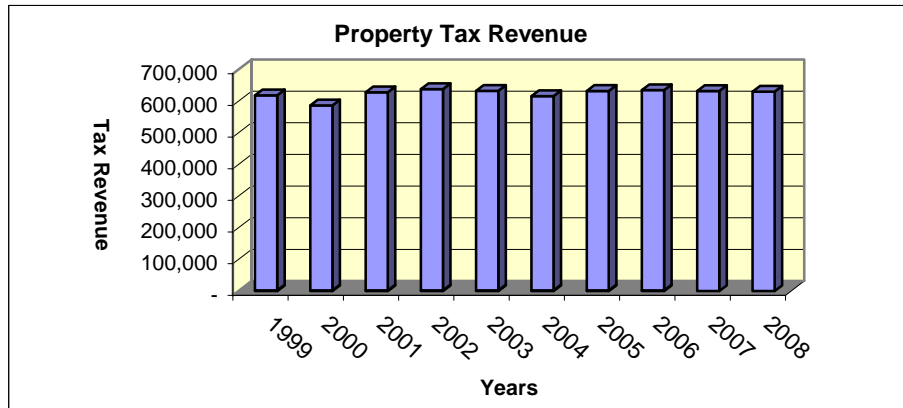
REVENUES	Fiscal Year 2008				
	FY 2005	FY 2006	FY 2007	FY 2007	FY 2008
	Actual	Actual	Budget	Estimated	Budget
Taxes					
Property Taxes	\$ 630,567	\$ 632,495	\$ 630,000	\$ 632,102	\$ 630,000
PILOT From KIHA	6,189	2,247	3,000	-	2,500
Sales Tax	7,795,331	8,136,785	7,500,000	8,465,804	8,200,000
Penalty And Interest	13,300	24,583	15,000	23,991	15,000
Total Taxes	\$ 8,445,388	\$ 8,796,109	\$ 8,148,000	\$ 9,121,896	\$ 8,847,500
Licenses & Permits					
Taxi Cab Permits	\$ 4,791	\$ 5,485	\$ 8,000	\$ 4,475	\$ 5,000
Building Permits	34,123	17,303	15,000	28,572	18,000
Electrical Permits	4,556	3,269	3,000	3,134	3,000
Plumbing Permits	3,219	2,094	1,500	1,995	1,500
Animal Licenses	10,930	14,410	10,000	13,055	10,000
Other Licenses	700	503	500	303	500
Total Licenses & Permits	\$ 58,319	\$ 43,064	\$ 38,000	\$ 51,535	\$ 38,000
Intergovernmental Revenue					
PERS State Revenues	\$ -	\$ 227,478	\$ 314,368	\$ 203,176	\$ -
Municipal Energy Assistance Program	-	-	203,200	240,365	354,000
Raw Fish Tax Sharing	597,723	655,636	760,100	760,099	730,000
Shared Fisheries Business Tax	45,836	56,788	58,000	68,674	65,000
Fuel Tax Sharing	3,788	5,576	6,730	6,728	6,730
Alcohol Beverage Sharing	10,500	20,700	20,000	12,700	20,000
Utility Revenue Sharing	34,312	36,388	38,100	78,089	38,100
Grants	32,372	71,311	31,060	25,335	25,000
Total Intergovernmental Revenue	\$ 724,533	\$ 1,073,878	\$ 1,431,558	\$ 1,395,167	\$ 1,238,830
Services Charges					
Police - Boarding of Prisoners	\$ 502,677	\$ 554,580	\$ 605,340	\$ 609,236	\$ 605,340
State Trooper Comm. Contract	84,845	87,459	80,000	136,771	80,000
Police - Other Police Services	14,026	9,911	28,169	29,111	20,000
Police - Canine program	-	-	8,616	8,616	-
Police Protective Custody	1,400	1,098	2,500	2,100	2,500
KIB Garbage Billing Fee	42,815	44,022	42,500	44,591	42,500
KIB - Borough Animal Control	60,000	60,000	72,380	72,380	72,380
KIB 911 Services	67,000	56,962	58,000	58,000	65,000
KIB - Borough Building Inspect.	128,346	156,505	130,000	133,826	130,000
Fire - Ambulance Service	118,278	68,197	120,000	56,265	30,000
Fire Miscellaneous	1,359	1,355	3,000	500	1,500
School Crossing Guard Services	9,595	9,400	12,000	7,775	12,000
Parks - School Lifeguard Services	4,306	5,828	7,500	10,088	5,000
Parks - Swimming Pool	15,688	16,172	17,000	13,006	13,000
Parks - Adult Sports	15,062	18,818	20,000	13,922	15,000
Parks - Youth Program	44,779	53,727	45,000	47,979	36,000
Parks - Special Events	3,563	3,244	2,500	8,053	3,000
Parks - Ice Rink	-	-	1,500	3,795	5,000
Parks - Teen Center	1,042	2,008	1,000	4,487	3,000
Parks - Racquetball	2,996	2,711	3,000	2,539	2,500
Parks - Snack Bar	7,416	6,341	5,000	2,912	3,000
Parks - Cemetery Charges	7,350	14,775	10,000	10,775	10,000

	FY 2005	FY 2006	FY 2007	FY 2007	FY 2008
	Actual	Actual	Budget	Estimated	Budget
Library - Borough Library Contribution	4,000	4,000	3,000	3,000	3,000
Library - Fines	11,091	7,858	12,000	6,861	8,000
Library - Lost Books	989	2,448	2,000	1,975	2,000
Library - Copier	6,334	7,731	6,000	5,688	6,000
Library - Fax Machine	1,023	1,297	1,000	1,054	1,000
Library - Other	1,014	605	1,000	705	1,000
Public Works - Services	1,353	1,767	2,000	1,353	2,000
Mun. Airport Fees/Charges	8,446	5,822	8,000	6,934	7,000
NSF Check Returns	125	225	200	200	200
Total Services Charges	\$ 1,166,917	\$ 1,204,865	\$ 1,310,205	\$ 1,304,498	\$ 1,186,920
Fines & Forfeitures					
Fines and Forfeits	\$ 44,555	\$ 53,253	\$ 55,800	\$ 26,940	\$ 40,000
EMT Services	215	2,681	1,500	2,430	1,500
Total Fines & Forfeitures	\$ 44,770	\$ 55,934	\$ 57,300	\$ 29,370	\$ 41,500
Interest					
Interest on Investments	\$ 92,221	\$ 93,292	\$ 80,000	\$ 212,667	\$ 130,000
Unrealized Gain/Loss on Investments	3,061	5,526	-	5,054	-
Total Interest	\$ 95,282	\$ 98,819	\$ 80,000	\$ 217,721	\$ 130,000
Rents & Royalties					
Rentals From Others	\$ 109,754	\$ 147,924	\$ 127,400	\$ 128,503	\$ 134,930
Total Rents & Royalties	\$ 109,754	\$ 147,924	\$ 127,400	\$ 128,503	\$ 134,930
Miscellaneous Revenues					
Restitution - Police Dept	\$ 803	\$ 918	\$ 1,000	\$ 115	\$ 500
Sales of Fixed Assets	2,601	18,000	5,500	6,897	5,500
Soda Vending Machine	326	318	300	142	300
Other Revenues	(16,057)	41,822	48,940	52,672	20,000
Total Miscellaneous Revenues	\$ (12,327)	\$ 61,058	\$ 55,740	\$ 59,826	\$ 26,300
Interfund Charges					
Cargo Terminal Services	\$ 121,440	\$ 95,520	\$ 73,260	\$ 73,260	\$ 99,390
Boat Harbor Services	121,440	95,520	73,260	73,260	99,390
Water Services	164,570	149,950	73,260	73,260	99,400
Sewer Services	164,570	149,950	73,260	73,260	99,400
Trident Basin - Sea Planes	-	24,220	73,260	73,260	99,390
Tourism Development Service	30,000	30,000	30,000	30,000	32,000
Public Works Services	-	-	124,190	124,190	142,720
Capital Projects - Engineering Inspection	60,000	60,000	89,250	89,250	88,740
Total Interfund Charges	\$ 662,020	\$ 605,160	\$ 609,740	\$ 609,740	\$ 760,430
Appropriation From Fund Balance					
Appropriation From Fund Balance	\$ -	\$ -	\$ (232,393)	\$ -	\$ 192,560
Total Appropriation from Fund Balance	\$ -	\$ -	\$ (232,393)	\$ -	\$ 192,560
Operating Transfers					
Transfers from Other Funds	\$ 1,372,695	\$ 270,099	\$ 2,246,600	\$ 796,600	\$ 1,287,500
Total Operating Transfers	\$ 1,372,695	\$ 270,099	\$ 2,246,600	\$ 796,600	\$ 1,287,500
Total Revenue	\$ 12,667,349	\$ 12,356,911	\$ 13,872,150	\$ 13,714,856	\$ 13,884,470

Revenue Sources

TAXES:

Property Taxes: (KCC 3.04.010) the net assessed valuation of real property located within the City is estimated to be \$321,396,532 in fiscal year 2008. Currently the tax levy for property tax is 2.00 mills. This tax is collected by the Kodiak Island Borough and remitted to the City. Estimated revenue from this tax for fiscal year 2008 is \$630,000. The actual taxes collected for fiscal year 2007 were \$630,102.

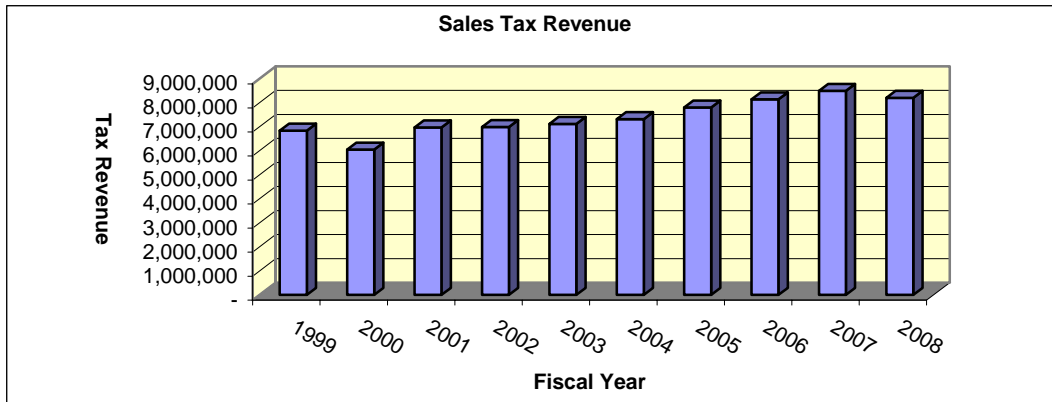


Sales Tax: (KCC 3.08.010) The City of Kodiak levies a six percent (6%) sales tax on all sales, rentals and services made within the City. Sales tax is collected in the General Fund and then transferred to the following funds based on the City of Kodiak's Code. Sales tax revenues are allocated as follows:

	<u>Percentage</u>	<u>Maximum Proceeds</u>
General Fund	5.00%	N/A
Street Improvement Fund	0.45%	\$ 450,000
Park Improvement Fund	0.05%	50,000
Port and Harbor Funds	0.50%	<u>500,000</u>
Total	<u>6.00%</u>	<u>\$ 1,000,000</u>

Budgeted revenues from sales tax for fiscal year 2008 is \$8,200,000. The estimated sales tax collected for fiscal year 2007 was \$8,465,804. Sales tax revenue is the City's largest tax revenue and has remained relatively stable over the past four years. The sales tax chart is on the following page.

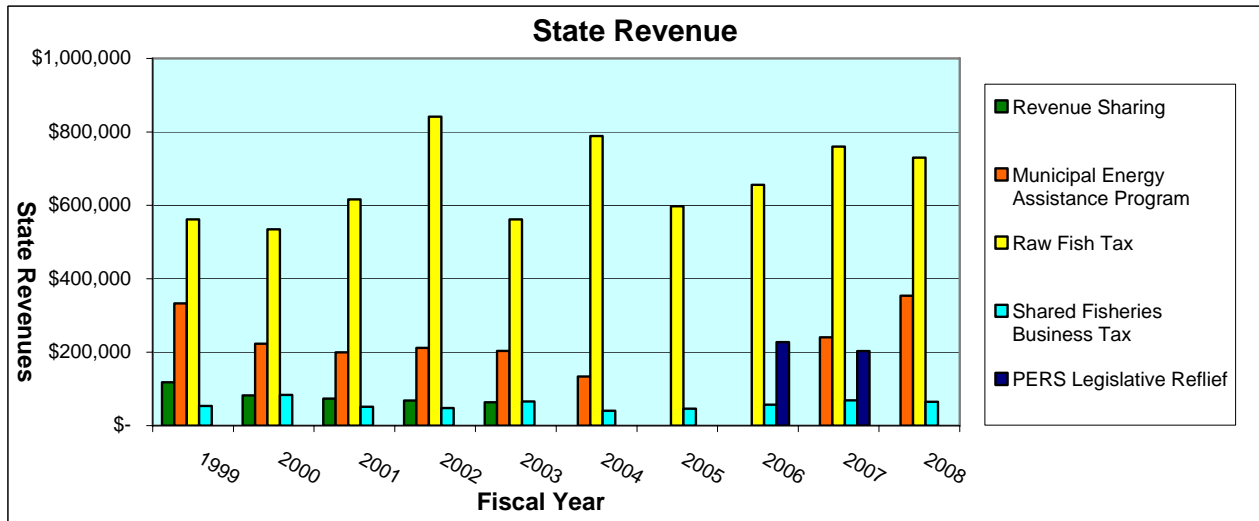
Penalty and Interest on Delinquent Taxes: (KCC 3.08.170) Penalty on sales tax is levied at five percent (5%) per month up to a total of twenty percent (20%) and interest at fifteen percent (15%) per annum. The estimate for fiscal year 2008 is \$15,000. The estimated penalty and interest collected in fiscal year 2007 was \$23,991.



LICENSES AND PERMITS:

Licenses and permits are revenues associated mainly with the building industry. The largest portion of revenues in this category is building permits, with animal licenses following a distant second. Fiscal year 2007 generated approximately \$28,572 in building permits and \$13,055 in animal licenses. For fiscal year 2008 the estimated revenue for building permits is \$18,000 and \$10,000 for animal licenses. The total fiscal year 2008 budgeted amount for licenses and permits is \$38,000. Fiscal year 2007 estimated total for licenses and permits is \$51,535. The increase in fiscal year 2007 is primarily due to an increase in construction, which is not anticipated in fiscal year 2008.

INTERGOVERNMENTAL SOURCES:



State Revenue Sharing: (AS 29.60.010-29.60.030) State Equalization of Tax Resources for Municipal Services. The equalization entitlement computation is based on population, the relative ability to generate revenue, and local tax burden of the taxing unit. Fiscal year 2007 generated \$203,176 in state

revenue sharing. The estimate for the fiscal year 2008 is \$0 in state revenue sharing. In fiscal year 2007 this funding was used to offset the unfunded liability in the Public Employee Retirement System (PERS).

Municipal Energy Assistance Program: (AS 29.60.350-29.60.370 and 43.20.011-43.20.016) Distribution of Gross Business Receipt Taxes. Monies in the Alaska Safe Communities Fund are generated by the corporate income tax, which is collected by the State. If the appropriation is insufficient for distribution of the full base amount to each Alaskan municipality, the amount available will be prorated based on the amounts received during fiscal year 1978. If the amount appropriated exceeds the base amount to be distributed, the excess shall be allocated to each municipality on the basis of the net cities population. Fiscal year 2007 generated \$240,365 in Municipal Energy Assistance Program. The estimate for the fiscal year 2008 is \$345,000.

Fish Tax Revenue Sharing: (AS 43.75 and 43.77) Authorizes the State to levy taxes on fisheries businesses. A portion of the tax is refunded to municipalities.

There are two types of fishery taxes. The first is the fisheries business tax (AS 43.75) it levies a tax on businesses and persons who process or export fisheries resources from Alaska. The tax is based on the value paid to commercial fishers. The rate of the tax is based on the processing activity of the business. Fiscal year 2007 generated \$760,099 of raw fish tax sharing. The estimate for fiscal year 2008 is \$730,000. This estimate is based on the value of fisheries landed.

The second fishery tax is the fishery resource landing tax (AS 43.77). This tax is levied on processed fishery resources first landed in Alaska. The tax is based on the unprocessed value of the resource. This value is determined by multiplying a statewide average price per pound (based on Alaska Department of Fish and Game data) by the unprocessed weight. This tax is primarily collected from factory trawlers and floating processors that process fishery resources outside the municipal's boundaries and bring their products to Alaska for trans-shipment. Fiscal year 2007 generated \$68,674 for shared fisheries business tax. The estimate for fiscal year 2008 is \$65,000. This estimate is based on historical data.

Alcohol Beverage Sharing: (AS 04.11.610) Certain alcoholic beverage license fees are shared semi-annually with those incorporated municipalities in which they were collected. Fiscal year 2007 generated \$12,700 for alcohol beverage sharing. Expected revenue from this source for fiscal year 2008 is \$20,000.

Utility Revenue Sharing: This revenue is from the State for electric and telephone cooperative tax sharing. Fiscal year 2007 generated \$78,089 for utility revenue sharing. The estimated amount for fiscal year 2008 is \$38,100.

CHARGES FOR SERVICES:

Boarding of Prisoners: The State has an agreement with the City to board prisoners at the City Jail. Fiscal year 2007 generated \$609,236 for boarding of prisoners. This revenue is estimated to be \$605,340 for fiscal year 2008 based on an increase in the funding.

School Crossing Guards: The City manages a crossing guard program at several locations within the City. The Kodiak Island Borough reimburses the City 50% of the costs of the program up to \$12,000.00 for these services.

Ambulance Services: Ambulance service is provided to the public through the Fire Department. Billing and collection for the ambulance fees are handled by the Finance Department. Fiscal year 2007 generated \$56,265 for ambulance services. Revenues expected from this source for fiscal year 2008 are \$30,000.

Parks and Recreation Services: The Parks and Recreation Department charges for the use of certain facilities and recreation programs. These include the racquetball court, swimming pool, and various

activities at the Teen Center. Fiscal year 2007 generated \$117,557 for parks and recreation services. Projected income from this source for fiscal year 2008 is \$195,500.

Library: The Library serves the City of Kodiak as well as outside city limits. Income from fines, copier fees, fax, and lost books combined with the anticipated annual Kodiak Island Borough contribution is expected to be \$21,000. Fiscal year 2007 generated \$19,283 for library services.

MISCELLANEOUS REVENUES:

Fines and Forfeitures: Revenues from violations are expected to generate \$41,500 for fiscal year 2008. Fiscal year 2007 generated \$29,370 from fines and forfeitures.

Interest Earned on Investments: The City of Kodiak Code of Ordinances sections 3.16 and 3.28 establish the guidelines and responsibilities of the Finance Director in investment and treasury management matters. For efficiency, the City has established a central treasury of pooled resources. The General Fund is expected to have approximately \$25,458,400 held in investments. The interest revenue is estimated at \$130,000 for fiscal year 2008. Fiscal year 2007 generated \$217,721 for interest earned on investments.

Rents and Royalties: Revenue is generated by rental agreements with various entities. The estimated amount for fiscal year 2008 is \$134,930. Fiscal year 2007 generated \$128,503 for rents and royalties.

Miscellaneous: This revenue source is made up of the sale of salvage, fixed assets, soda vending commission, towing service commission, restitution, and other revenues. Fiscal year 2007 generated \$59,826 for miscellaneous revenues. The estimated amount for fiscal year 2008 is \$26,300.

INTERFUND CHARGES:

Interfund Charges: Interfund charges are amounts paid to the General Fund for administrative and financial services to Enterprise or Special Revenue Funds. Fiscal year 2007 generated \$609,740 for interfund charges. The estimated amount for fiscal year 2008 is \$760,430.

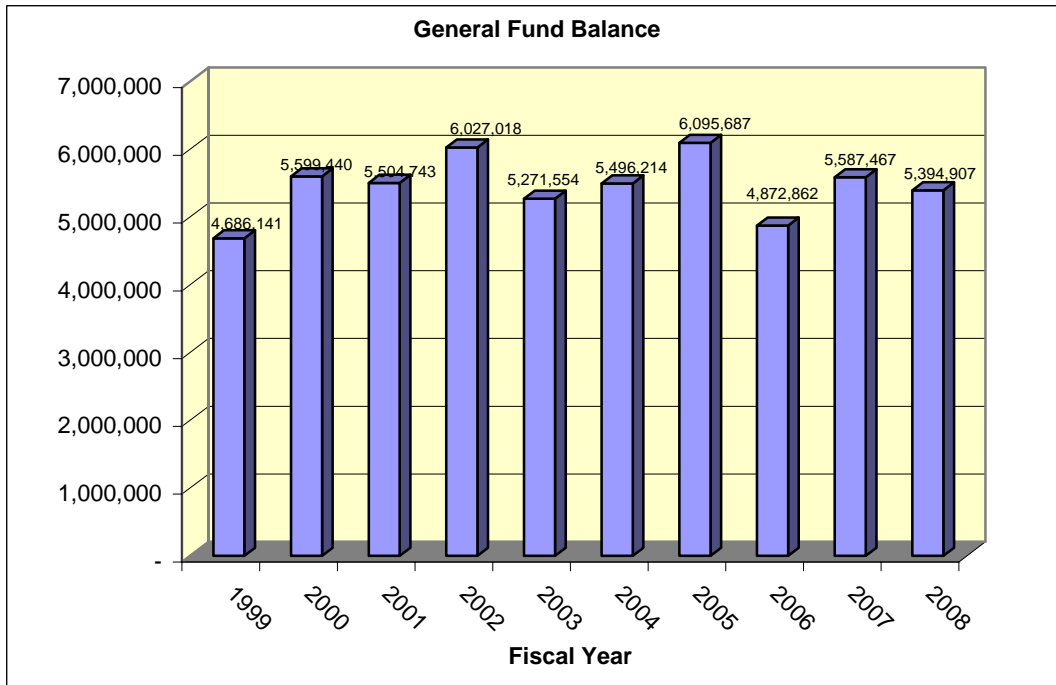
OTHER FINANCING SOURCES (USES)

Appropriation from Fund Balance: This is the use of the General Fund fund balance to be used for the current year expenditures. Fiscal year 2008 is estimated to use \$192,560.

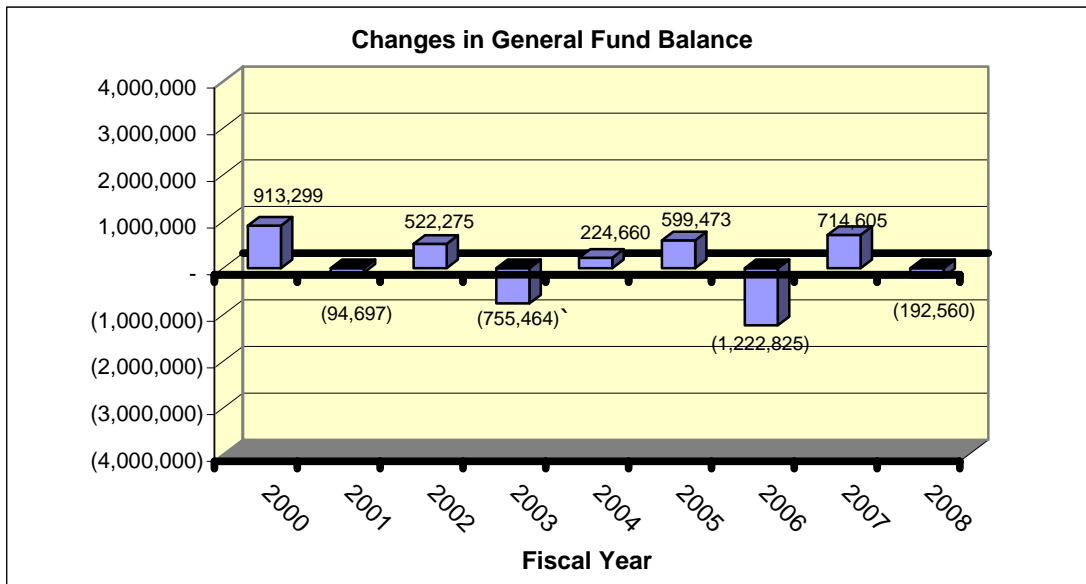
Transfer: Transfers are revenues from other funds. Fiscal year 2007 had one transfer in the amount of \$796,000. The fiscal year 2008 budget is estimated to receive \$1,287,500. This transfer to the General Fund is primarily from completed projects and closed funds.

APPROPRIATIONS FROM FUND BALANCE:

Appropriations From Fund Balance: It is the goal of the City to maintain a General Fund balance of over 2 million dollars. The City has budgeted the use of \$192,560 fund balance in fiscal year 2008. In fiscal year 2007 the use of fund balance was \$(714,605), which was more than the budgeted amount of \$(232,393). The Fund Balance is made up of the assets of a fund less the liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance."

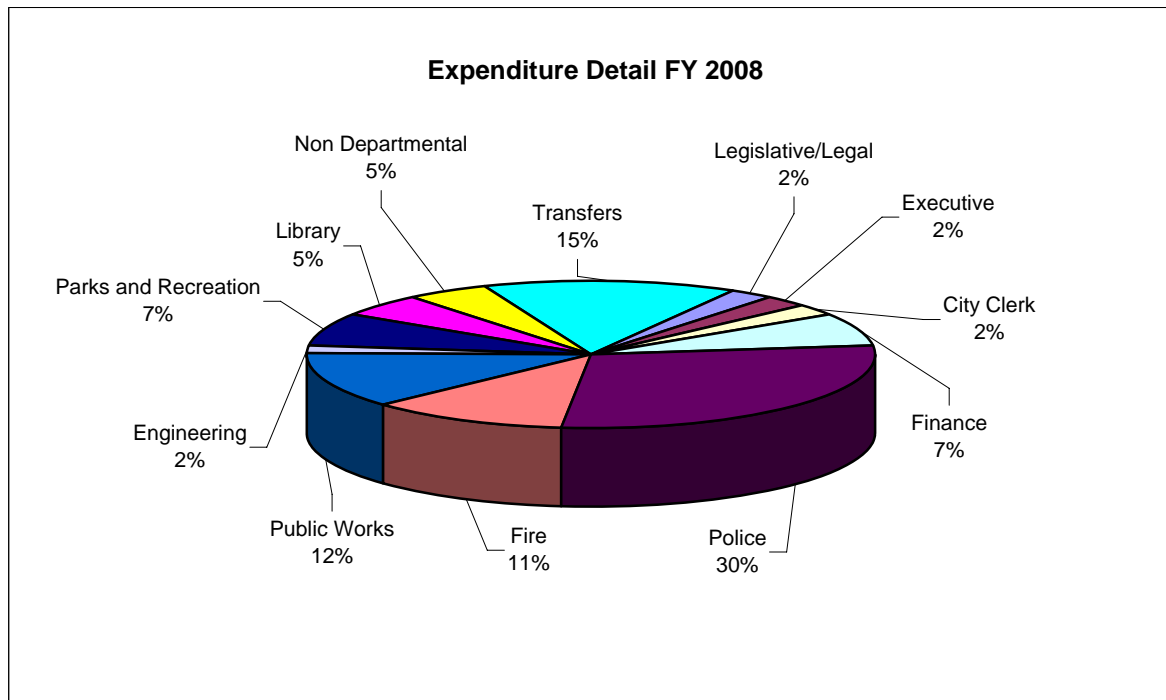


The use of fund balance is based on the City Council's decision to use the General Fund fund balance to off-set declining State revenues, however, historically the City uses less fund balance than the amount budgeted each year.



General Fund Expenditures by Department

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Actual FY 2007	Budget FY 2008
Expenditures					
Legislative/Legal	\$ 297,531	\$ 328,422	\$ 382,140	\$ 290,161	\$ 335,110
Executive	161,910	206,883	236,660	221,620	343,830
City Clerk	260,842	277,070	326,150	289,943	344,040
Finance	822,240	978,187	1,112,780	1,017,478	1,004,820
Police	3,266,581	3,747,862	4,077,110	3,848,641	4,003,580
Fire	1,273,011	1,457,032	1,572,880	1,472,064	1,563,040
Public Works	1,610,107	1,658,523	2,097,060	2,010,399	1,702,330
Engineering	168,871	216,394	209,380	153,754	223,460
Parks and Recreation	850,848	950,291	1,049,550	989,181	1,008,130
Library	598,915	650,423	733,770	665,486	702,730
Non Departmental	712,680	641,691	641,200	608,056	653,400
Transfers	2,201,644	2,466,958	1,433,470	1,433,470	2,000,000
Total Expenditures	\$ 12,225,181	\$ 13,579,735	\$ 13,872,150	\$ 13,000,251	\$ 13,884,470



**GENERAL FUND
LEGISLATIVE/LEGAL - CITY COUNCIL**

PROGRAM DESCRIPTION

The City Council is a body of six individuals elected by the citizens of the City of Kodiak to establish policy for the City and its citizens. Kodiak City voters adopted a City Charter in 1965 that established a Council-Manager form of government, which combines the abilities of a professionally trained, full-time manager, hired by the City Council, with the interested and dedicated services of elected citizens to enhance the safety, livability, and prosperity of the community. The City Mayor is also elected at large by the citizens of the City of Kodiak and presides at all meetings and work sessions of the City Council, certifies the passage of ordinances and resolutions of the Council, signs approved City Council meeting minutes, and issues proclamations on behalf of the City. The Mayor has the power to veto ordinances and resolutions. In the case of a three-three-tie vote of the City Council, the Mayor casts the deciding vote.

GOALS

Protect and improve the quality of life for City residents by adopting policies that reflect the needs and desires of the majority of citizens living within the City.

OBJECTIVES

- Appoint and remove, as necessary, the City Manager, City Clerk, and City Attorney.
- Ensure funding levels that reflect the priorities of City residents.
- Monitor policy implementation by examining outcome statistics and financial records.
- Improve services to customers.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. Adopted revised comprehensive records management retention schedule. In adopting the comprehensive records management retention system, the City will be able to improve systems to assure high quality services to its customers through quick records retrieval and organized records retention.

**GENERAL FUND
LEGISLATIVE/LEGAL - CITY COUNCIL**

EXPENDITURES

Department 100 - Legislative
Sub-department 105 - Legislative

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 21,425	\$ 21,425	\$ 21,430	\$ 21,281	\$ 21,450
Employee Benefits	3,790	8,322	6,560	7,926	2,760
Professional Services	166,085	166,440	205,000	147,484	165,700
Community Promotions	19,852	49,028	23,000	23,978	36,000
Support Goods & Services	66,189	61,929	94,150	65,925	81,200
Capital Outlay	2,000	45	2,000	1,215	3,000
Total Expenditures	\$ 279,341	\$ 307,188	\$ 352,140	\$ 267,810	\$ 310,110

ELECTED OFFICIALS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Mayor	1	1	1	1
Council Members	6	6	6	6
Total	7	7	7	7

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Council Meetings	16	13	15	15
Work Sessions	21	16	15	15
Ordinances Effected	19	13	16	16
Resolutions Adopted	41	33	37	37
Adopt Revised Records Retention Schedule		-	Yes	Yes

**GENERAL FUND
LEGISLATIVE/LEGAL - LEGAL SERVICE**

PROGRAM DESCRIPTION

The City Attorney, under contract with the City, provides legal counsel and advice to the City Manager, City Council, and departments of the City. The City Attorney is responsible for prosecuting all actions and for representing the City in lawsuits brought by or against the City. The City Attorney is also responsible for reviewing or preparing contract documents and reviewing resolutions and ordinances presented to the City Council for consideration.

GOALS

To provide professional legal services and assistance to the City Council and City departments and to prosecute and defend the City of Kodiak's interests in court actions.

OBJECTIVES

- Provide expert legal counseling to members of the City Council and City staff in a timely manner.
- Prosecute actions and defend the City of Kodiak in State and Federal Courts.
- Ensure the City of Kodiak's interests are protected within its regional environment.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. All legal issues have been resolved to the satisfaction of the City of Kodiak. The City of Kodiak has maintained a positive image as a good place to do business.

**GENERAL FUND
LEGISLATIVE/LEGAL - LEGAL SERVICES**

EXPENDITURES

Department 100 - Legislative
Sub-department 106 - Legal

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Professional Services	\$ 18,190	\$ 21,234	\$ 30,000	\$ 22,351	\$ 25,000
Transportation	-	-	-	-	-
Total Expenditures	\$ 18,190	\$ 21,234	\$ 30,000	\$ 22,351	\$ 25,000

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
EXECUTIVE - ADMINISTRATION**

PROGRAM DESCRIPTION

The City Manager is the chief administrative officer and head of the City government. The City Manager is responsible for the execution of city laws and the administration of the City. The City Manager is responsible to the City Council. The Manager serves as the City's Personnel Director and is responsible for managing the departments of the City and all the employees. The Manager is also responsible for preparing the annual budget, submitting it to the Council, and administering it after it is approved.

GOALS

To assist the Council with policy implementation and to administer quality cost effective services to the residents of the City of Kodiak. Implement all of the duties defined in the City of Kodiak Code 2.08.060. Implement, within the constraints of time, limited staff, and available funds, the goals of the Council. Monitor the effectiveness of all City operations and exercise custodianship of City property. Execute the annual budget and capital improvement program.

OBJECTIVES

- Administer government of the City of Kodiak and policies of City Council to promote the well being of citizens.
- Manage the budget process to minimize the need to lay off employees or cut services, while still maintaining a deficit-free budget and healthy fund balance.
- Administer the City's Personnel Rules and Regulations.
- Support the Employee Advisory Board (EAB).
- Provide oversight to Departmental operations.
- Provide oversight for Capital Projects.
- Provide oversight for City grant application and administration

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Maintained a deficit free budget and used less fund balance in the General Fund than anticipated resulting in a higher fund balance at year end. Ensured cooperative action and positive communications between departments and the community. The City Manager assisted departments in defining and identifying fiscal year Capital Improvement Projects needs and resources. The Public Safety Building Project and Harbor Improvements were started and public education about the projects was initiated. Continued to establish parameters for achieving and maintaining quality standards for compensation, training, and the work environment. The City Manager ensured the availability of resources through the application and administration of State and Federal grants.

**GENERAL FUND
EXECUTIVE - ADMINISTRATION**

EXPENDITURES

Department 110 - Executive
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 101,207	\$ 103,220	\$ 116,050	\$ 105,294	\$ 124,580
Employee Benefits	36,798	60,620	68,700	62,511	49,670
Professional Services	75	350	500	-	500
Contributions	600	600	600	600	600
Support Goods & Services	7,058	9,227	9,000	10,126	10,700
Capital Outlay	-	1,663	-	-	-
Total Expenditures	\$ 145,738	\$ 175,680	\$ 194,850	\$ 178,531	\$ 186,050

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
City Manager	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Fund Balances in line with Council Goals	Yes	Yes	Yes	Yes
Successful Completion of Capital Projects	Yes	Yes	Yes	Yes
Successful Management of Grants	Yes	Yes	Yes	Yes
Number of Employee Advisory Board Meetings	4	4	4	6
Number of Staff Meetings	12	12	12	12
Number of Staff Turn Over	18	12	10	15
Number of FTEs	114.25	112.25	110.95	115

GENERAL FUND
EXECUTIVE - EMERGENCY PREPAREDNESS

PROGRAM DESCRIPTION

The Emergency Preparedness program provides for the direction, professional management, and general administration of the Kodiak Emergency Services Organization and Council as well as the Kodiak Island Borough's Local Emergency Planning Committee (LEPC). Areas of concentration include education, planning, training, hazard identification, and exercises. The City Manager oversees this program.

GOALS

To provide direction and management of the Kodiak Emergency Services Organization and Council in a manner that, to the extent possible, will prevent disasters, reduce the vulnerability of Kodiak Island residents to any disasters that cannot be prevented, establish capabilities for protecting citizens from the effects of disasters, respond effectively to the actual occurrence of disasters, and provide for recovery in the aftermath of any emergency involving extensive damage or other debilitating influence on the normal pattern of life.

OBJECTIVES

- Education — Educate Kodiak area residents about potential hazards and proper course of action.
- Planning — Organize and conduct four quarterly meetings of the emergency services organization and implement the Emergency Operations Plan in accordance with State and Federal guidelines.
- Training — Participation by local emergency staff in emergency preparedness training.
- Exercise — Participate in exercises in accordance with State and Federal guidelines.
- Equipment Outlay - A comprehensive review of the E911 equipment will be completed in fiscal year 2008 to ensure compatibility and long-range sustainability of the system with the City's new communication system.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Warning sirens were assessed annually and maintained as needed. Ensured through exercises and reviews a well-planned, comprehensive, citywide approach to solving community safety issues in relation to a disaster situations.

**GENERAL FUND
EXECUTIVE - EMERGENCY PREPAREDNESS**

EXPENDITURES

Department 110 - Executive
Sub-department 110 - Emergency Preparedness

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 1,817	\$ 1,300	\$ 3,680	\$ 3,446	\$ 3,970
Employee Benefits	702	1,470	2,280	1,913	1,840
Professional Services	2,003	14,260	5,000	181	100,000
Support Goods & Services	11,180	14,173	28,150	30,089	49,970
Capital Outlay	471	-	2,700	7,460	2,000
Total Expenditures	\$ 16,172	\$ 31,203	\$ 41,810	\$ 43,089	\$ 157,780

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Information Systems Administrator	0	0	0.05	0.05
Total	0	0	0.05	0.05

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
ESO/LEPC Meetings *	4	2	4	4
ESC Meetings **	4	2	4	4
EOP Revisions/Updates ***	1	8	2	4
Training Programs	4	4	4	8
Exercise Programs	4	1	6	8
Emergency Events	1 - Wind	1 - Volcano	2 - Slide & Flood	0
Tsunami Siren Tests	52	52	52	52

* ESO/LEPC Emergency Services Organization/Local Emergency Planning Committee

** ESC Emergency Services Council

*** EOP Emergency Operations Planning

**GENERAL FUND
CITY CLERK - ADMINISTRATION**

PROGRAM DESCRIPTION

The City Clerk is assisted by a Deputy Clerk and an Administrative Assistant, and serves as the Clerk of the City Council, and providing public access to City records, the administration, and the policy-making process. The Clerk directs the City's records management program; provides contract administration; codifies the City Code; preserves the legislative history of the City; serves as the custodian of the City seal and official City documents; and serves as a conduit between the City Council, administration, and public. The Clerk's Department coordinates Council meetings and work sessions, produces meeting packets, and provides records of the proceedings; drafts ordinances, resolutions, and contracts; manages municipal elections and voter registration; administers programs assigned by the Council, such as taxicab and limousine permits and local nonprofit grant applications; issues burial permits and administers City cemetery records; and handles public information services.

GOALS

Provide efficient, effective administrative support to the governing body; administer City elections according to local, state and federal statutes; provide a uniform method for the management, preservation, retention, and disposal of City records; administer certain City contracts; provide accurate, timely information on City Council actions and City services to the public; and increase accessibility of public documents via the Internet.

OBJECTIVES

- Perform all duties required by City Charter, Code, and State Statutes.
- Administer City elections.
- Coordinate all City Council meetings and provide complete and accurate records of proceedings.
- Ensure that ordinances, resolutions, and other actions of the City Council are correct and reflect the intent of the governing body; codify all adopted ordinances and process and issue City Code supplements to subscribers; review and recommend changes to the City Code.
- Expand the City Clerk's Internet page to provide Internet retrieval of City forms, adopted legislation, minutes, work session notes, and other items of interest.
- Timely preparation and delivery of Council packets.
- Provide timely processing of elected officials' e-mail.
- Manage City property leases.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

A sub-department was added for records management including the addition of funding for a part-time Administrative Assistant dedicated to records management.

**GENERAL FUND
CITY CLERK - ADMINISTRATION**

EXPENDITURES

Department 120 - City Clerk
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 149,707	\$ 137,709	\$ 161,450	\$ 151,621	\$ 134,190
Employee Benefits	69,387	103,591	115,200	97,714	56,740
Professional Services	4,822	4,057	4,000	2,585	1,000
Support Goods & Services	33,627	29,142	38,300	32,254	35,260
Capital Outlay	3,300	2,571	7,200	5,768	6,500
Total Expenditures	\$ 260,842	\$ 277,070	\$ 326,150	\$ 289,943	\$ 233,690

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
City Clerk	1	1	1	0.8
Deputy Clerk	1	1	1	0.5
Administrative Assistant	1	1	1	0.9
Total	3	3	3	2.2

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Council Meetings				
97% of minutes approved by Council/no corrections	100%	100%	83%	100%
Post agendas 5 days before meeting	100%	100%	100%	100%
Post agenda packet to Internet 3 days before meeting	100%	100%	100%	100%
Legislative actions posted to the Internet within 24 hours of adoption	100%	100%	100%	100%
Elections				
Petitions packets provided to 100% of eligible candidates	100%	100%	100%	100%
Ballot eligibility determined	100%	100%	100%	100%
Pamphlet created and mailed to registered voter households	100%	100%	100%	100%

**GENERAL FUND
CITY CLERK – RECORDS MANAGEMENT**

PROGRAM DESCRIPTION

The City Clerk, assisted by the Deputy Clerk and Records Administrative Assistant, administers the citywide records management program. The records management program defines records, retention, and disposition for all City departments.

GOALS

Provide a uniform method for the management, preservation, retention, and disposal of City records.

OBJECTIVES

- Coordinate a Citywide records management program that includes a records management framework, employee training and awareness program, a records management committee, a corporate records inventory, a corporate records retention schedule, and compliance controls.
- Suggest City Code revisions specific to improve records management.
- Maintain a records management website.
- Develop and maintain an electronic records program.
- Develop and maintain a forms management program.
- Develop and maintain HIPPA policies and procedures.
- Develop and maintain a vital records program.
- Evaluate an electronic imaging system.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

A sub-department dedicated to records management was authorized and established for fiscal year 2008. The corporate records retention schedule was refined, streamlining the disposition process. Destruction of eligible records began.

**GENERAL FUND
CITY CLERK – RECORDS MANAGEMENT**

EXPENDITURES

Department 120 - City Clerk
Sub-department 120 - Records Management

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 71,470
Employee Benefits	-	-	-	-	27,140
Professional Services	-	-	-	-	3,000
Support Goods & Services	-	-	-	-	8,740
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 110,350

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
City Clerk	0	0	0	0.2
Deputy Clerk	0	0	0	0.5
Administrative Assistant, Part-time	0	0	0	0.1
Administrative Assistant, Full-time	0	0	0	0.75
Total	0	0	0	1.55

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Implement records retention schedule	N/A	75%	98%	100%
Provide staff awareness/training to new hires	N/A	75%	75%	75%
Implement compliance controls	N/A	75%	90%	95%
Meeting of City-wide records management committee at least quarterly	N/A	100%	100%	100%
Destruction of all eligible records	N/A	N/A	79%	100%
Publish records management newsletter and distribute to all City employees at least quarterly	N/A	N/A	50%	100%

**GENERAL FUND
FINANCE - ADMINISTRATION**

PROGRAM DESCRIPTION

This department is responsible for recording and accounting for all the financial transactions of the City, including payroll, collecting accounts receivable, including sales tax, paying accounts payable, special assessment billing and collection, grants administration, risk management, preparation of annual budget and annual audit. The Director is responsible for preparing various internal and external financial reports, investing City available funds and advising management on all aspects of the financial operations of the City.

GOALS

To ensure that all financial transactions are processed and recorded in a timely manner consistent with Generally Accepted Accounting Principles and sound financial management techniques. The department continually monitors and evaluates the condition of all City Funds and account groups, and to provide for high returns on investments while minimizing risk. Improve internal systems to maximize efficiency and deliver quality customer service.

OBJECTIVES

- Generate and collect revenues to fund City operations.
- Rapid and accurate processing of financial transactions.
- Completion of Budget Document and Annual Financial reports within time constraints.
- Prudent management of State and Federal Grant Awards.
- Maintain stable, happy and well-trained work force.
- Achieve the highest rate of return on invested funds while limiting risk and maintaining liquidity.
- Distribute the Monthly and Annual Financial Statements timely.
- Support financial strategies aimed at enhancing the City's economic base.
- Document and review all customer complaints and track issues for improvement.
- Complete a customer satisfaction survey to all water and sewer customers on billing issues.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. Completed audit with no management comments. Received the Distinguished Budget Presentation Award for fiscal year 2007 from the Government Finance Officers Association (GFOA) and received a Certificate of Achievement for Excellence in Financial Reporting for the City's Fiscal year 2006 Comprehensive Annual Financial Report. Took over the ambulance and Harbor billing systems and streamlined billing and collections process. Held weekly staff meetings to review policies and procedures and improve the quality of service delivered to the department's customers.

**GENERAL FUND
FINANCE - ADMINISTRATION**

EXPENDITURES

Department 130 - Finance
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 305,423	\$ 323,656	\$ 325,800	\$ 298,346	\$ 354,140
Employee Benefits	135,371	204,874	228,110	211,083	163,450
Professional Services	40,893	38,778	40,000	36,280	38,000
Support Goods & Services	24,540	32,014	33,200	29,560	32,700
Capital Outlay	974	-	23,000	3,291	4,000
Total Expenditures	\$ 507,200	\$ 599,322	\$ 650,110	\$ 578,560	\$ 592,290

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Finance Director	1	1	1	1
Senior Accountant	1	1	1	1
General Accountant	1	1	1	1
Accounting Technician/Ambulance Billing	0.75	0.75	0	0
Accounting Technician/Sales Tax	1	1	1	1
Accounting Technician/Accounts Payable	1	1	1	1
Total	5.75	5.75	5	5

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Sales Tax Delinquent for Period	\$ 59,901	\$ 53,000	\$ 52,805	\$ 52,000
Annual revenues as a percentage of projected revenues within 5%	103%	96%	93%	90%
Grant Reports Submitted Timely	Yes	Yes	Yes	Yes
Completed CAFR within 90 days of year end	Yes	Yes	Yes	Yes
Percentage of completed general ledger reconciliations within 30 days of month end within 90%	90%	90%	90%	90%
Issuance of Monthly Financial Reports within 5 work days of the end of the month at least 95% of the time	Yes	Yes	Yes	Yes
Positive Customer Satisfaction Survey Results			80%	80%
Customer Complaints resolved in positive manner			90%	95%

**GENERAL FUND
FINANCE - UTILITY ACCOUNTING**

PROGRAM DESCRIPTION

The Utility Accounting Department is responsible for all the financial transactions related to water, sewer, and garbage services within the City of Kodiak. This includes all record keeping, invoicing, billing, collection, and customer service.

GOALS

To provide timely and accurate billing and collection of all utility accounts and to maintain accurate records of all transactions.

OBJECTIVES

- Maintain the current high rate of utility collections.
- Serve the public in a courteous and professional manner.
- Improve internal systems to maximize efficiency and deliver quality customer service.
- Provide specialized training to meet the needs of the employees.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Portion of salary and benefits of employee in this department has been allocated to water and sewer departments. Utility billing process was consolidated within this department to streamline and improve the quality of information being processed. Customers have a single point of contact with an employee who is aware of the "big picture" of the accounts instead of doing only parts of the billing process. Cross training was initiated so consistent billing can be ensured throughout the year. The City has offered auto pay for utility customers and the total of customers using auto pay in fiscal year 2006 was 1,043 as compared to 1,202, in fiscal year 2007. This is almost half of all the accounts currently billed and has had a successful implementation.

**GENERAL FUND
FINANCE - UTILITY ACCOUNTING**

EXPENDITURES

Department 130 - Finance
Sub-department 130 - Utility

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 36,357	\$ 37,416	\$ 13,690	\$ 13,153	\$ 19,830
Employee Benefits	24,645	32,631	15,930	12,394	8,640
Professional Services	-	-	-	-	-
Support Goods & Services	25,974	31,927	42,100	37,040	49,800
Capital Outlay	-	-	1,500	873	-
Total Expenditures	\$ 86,976	\$ 101,974	\$ 73,220	\$ 63,459	\$ 78,270

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Accounting Technician/Cashier-Utilities	1	1	0.3	0.3
Total	1	1	0.3	0.3

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Percentage of bills mailed within 1 day of target date within 95%	95%	95%	99%	99%
Total Utility Revenue Billed	\$ 3,857,868	\$ 3,956,273	\$ 4,244,873	\$ 4,250,000
Percentage of bills billed correctly within 99%	96%	99%	99%	99%
Number of Auto Pay accounts	938	1043	1202	1250

**GENERAL FUND
FINANCE –INFORMATION SYSTEMS**

PROGRAM DESCRIPTION

The Information Systems department is responsible for the administration and operations of the City's computer network systems. This includes designing, implementing, maintaining, record-keeping procurement and purchasing of all equipment and accessories. The department provides security, virus protection, backups, and disaster restoration. The department maintains and upgrades the 911 systems. The department is responsible for the overall maintenance of the City's communications equipment.

GOALS

To provide the City of Kodiak employees with a reliable, fast and secure computer network.

OBJECTIVES

- Provide citywide disaster restoration plan for computer systems.
- Conversion of all users to the same word processor and spreadsheet programs.
- Implement secure e-mail for confidential material sent from the City.
- Maintain or upgrade currently installed specialty applications.
- Maintain current information on the City's web site.
- Keep the E911 system online 24 hours 7 days a week.
- Provide documentation on Internet and e-mail usage.
- Consolidate all software support in professional services in Information Systems Division to ensure proper support is addressed for all users.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. The department has continued to consolidate all software support into one area to ensure all support issues are addressed in the most cost effective manner. A system wide analysis was completed and the recommendations were implemented. With two full time employees in the department there can be absences with a remaining employee present to deal with daily issues. This has improved the services to City of Kodiak departments and other customers of this department.

**GENERAL FUND
FINANCE – INFORMATION SYSTEMS**

EXPENDITURES

Department 130 - Finance
Sub-department 135 - Information Systems

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 86,101	\$ 91,114	\$ 131,680	\$ 121,649	\$ 141,120
Employee Benefits	34,756	66,544	87,320	88,315	50,130
Professional Services	56,986	79,536	76,500	81,628	80,000
Support Goods & Services	29,669	26,024	34,100	25,544	40,100
Capital Outlay	20,553	13,674	59,850	58,322	22,910
Total Expenditures	\$ 228,064	\$ 276,891	\$ 389,450	\$ 375,459	\$ 334,260

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Information Systems Administrator	1	1	1.95	1.95
Accounting Technician/Information Systems	0.75	0.75	0	0
Total	1.75	1.75	1.95	1.95

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Network Users Supported	112	112	112	112
Network Workstations	102	102	102	102
Network Printers	16	16	16	16
Network Servers	17	17	17	17
Network Devices (other)	16	16	16	16
Internet connections maintained 95% of the time	90%	95%	95%	95%
Web site updated with current information	Yes	Yes	Yes	Yes
911 System Online Greater Than 99%	Yes	Yes	Yes	Yes
Percentage of priority 1 calls resolved within 24 hours within 80%	75%	80%	95%	95%

**GENERAL FUND
POLICE- ADMINISTRATION**

PROGRAM DESCRIPTION

The principal mission of the Police Department is to protect the life and property of the citizens of the City of Kodiak. The Chief of Police facilitates this mission by delegating duties and responsibilities to functional units within in the Police Department, which are assigned specific tasks that contribute to the accomplishment of this mission. This division links internal production with external demand for services by creating an organizational order that supports department members, monitors activity and measures results.

GOALS

Our principle goal is to work within the parameters of our annual operating budget to maintain the health and safety of the citizens of the City of Kodiak.

OBJECTIVES

- Constant review the organizational structure of the department to ensure that we are responsive to demands for service.
- Provide professional training and staff development for all members of the department.
- Reinforce community wide confidence in the integrity of our officers by continuing to promote high ethical standards and accountability at all organizational levels.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

- No significant budget changes.
- Continued to participate in National Highway Traffic Safety Administration (NHTSA) and Alaska Highway Safety Office (AHSO) Click It or Ticket and impaired driving enforcement campaigns to increase seat belt use and reduce the number of motor vehicle collisions that result in injuries.
- Awarded funding from the Department of Defense Commercial Equipment Direct Assistant Program (CEDAP) for Video Detective software and equipment. Video Detective is a self-contained system that allows the operator to enhance and improve video images collected as evidence from real-time or recorded media. Retail value of this equipment grant exceeds \$50,000.
- Completed merger of Police Department records and information management system with the statewide law enforcement records database known as ALEISS (Alaska Law Enforcement Information Sharing System).
- Reviewed and amended all police department job descriptions.
- Maintained involvement in community policing events and programs: Child Safety Program, Safety Treat Citation Program, the Drug Abuse Resistance Education (D.A.R.E) Program, the School Resource Officer Program, the Business Security Check Program, the Residential Security Check Program and the Kodiak Mirrors Looking Glass Special Edition.

**GENERAL FUND
POLICE- ADMINISTRATION**

EXPENDITURES

Department 140 - Police
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 206,605	\$ 214,228	\$ 217,550	\$ 199,446	\$ 227,110
Employee Benefits	82,423	128,719	141,980	143,335	102,310
Professional Services	5,746	2,446	2,000	5,070	3,000
Support Goods & Services	24,695	12,913	13,000	16,530	15,500
Public Utility Services	-	3,126	5,900	2,730	5,000
Capital Outlay	3,075	409	4,000	3,284	1,350
Total Expenditures	\$ 322,544	\$ 361,841	\$ 384,430	\$ 370,395	\$ 354,270

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Chief of Police	1	1	1	1
Deputy Chief of Police/Lieutenant	1	1	1	1
Administrative Assistant	1	1	1	1
Total	3	3	3	3

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Professional Staff Development	28	17	33	20

**GENERAL FUND
POLICE – UNIFORM PATROL**

PROGRAM DESCRIPTION

Police Officers assigned to this work group represent the primary service delivery element for the Police Department. Officers assigned to this unit interact with citizens on a regular basis in a variety of situations, in which, they may prevent crime; conduct investigations; maintain or restore order; aid persons in need of assistance; resolve conflicts; enforce traffic laws; make arrests; write reports; and use physical or even deadly force when necessary to protect human life.

GOALS

To maintain a safe community in which all citizens have a high level of comfort that law enforcement services will be available at a time of need and will be delivered efficiently, effectively and professionally.

OBJECTIVES

- Maintain availability and visibility of patrol officers through efficient scheduling practices.
- Respond to 90% of citizen requested non-emergency calls for service within seven minutes or less.
- Arrive on the scene of an emergency call for service within three minutes or less at least 75% of the time.
- Utilize department Records Management System (RMS) to measure response time and to evaluate other statistical data to gauge progress and achievement of goals and objectives.
- Emphasize traffic enforcement directed at reckless or unsafe driving behavior.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE – UNIFORM PATROL**

EXPENDITURES

Department 140 - Police
Sub-department 141 - Uniformed Patrol

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 771,483	\$ 783,174	\$ 823,340	\$ 788,196	\$ 823,630
Employee Benefits	415,906	586,048	608,860	604,188	442,040
Professional Services	6,327	3,490	20,000	16,766	20,000
Support Goods & Services	115,507	113,865	134,500	181,796	56,600
Administrative Services	-	3,518	500	1,739	1,000
Capital Outlay	45,216	106,664	53,380	52,340	12,900
Total Expenditures	\$ 1,354,438	\$ 1,596,759	\$ 1,640,580	\$ 1,645,024	\$ 1,356,170

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Sergeants/Detectives	3	4	4	4
Police Officers/Detectives	9	9	9	8
Community Services Officer	1	1	0	0
Total	13	14	13	12

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Complaints Investigated	7352	7796	8195	7781
DUI Arrests	78	78	57	71
Motor Vehicle Collisions Reports	126	180	86	131

**GENERAL FUND
POLICE - CORRECTIONS**

PROGRAM DESCRIPTION

The Kodiak City Jail is one of fifteen “contract jails” operated by local communities on behalf of the State of Alaska Department of Corrections. With sixteen beds, Kodiak has one of the larger contract jails. The Kodiak Jail is also the oldest jail in the State of Alaska. The principal source of funding is the State of Alaska. However, the City also subsidizes the cost of operating the Kodiak Jail.

The jail serves the Kodiak Archipelago. Committing agencies represent State, Federal and Municipal law enforcement authorities disbursed throughout this region. Adult prisoners admitted to the Kodiak Jail are typically there for violations of Municipal Ordinance, State or Federal law, up to and including criminal immigration violations. Prisoners are held for a maximum of ten days before they are either released or transported to a correctional facility on the mainland.

The Kodiak Jail also accepts non-criminal protective custody detentions of individuals who are incapacitated by alcohol and who in the estimation of the admitting officer may be a danger to the himself/herself if not taken into protective custody.

GOALS

To protect the public from criminal offenders through a system of incarceration and supervision, this safely and efficiently houses offenders from society while also ensuring them of their constitutional rights.

OBJECTIVES

- Prevent escapes.
- Manage prisoners in a firm, fair and consistent manner.
- Maintain high standards for hiring and training of new and incumbent correctional officers.
- Insure policies are sound, current and consistently and fairly enforced.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

- No significant budget increases.
- Designed and implemented an automated jail specific records management system.

**GENERAL FUND
POLICE - CORRECTIONS**

EXPENDITURES

Department 140 - Police
Sub-department 142 - Corrections

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 271,129	\$ 198,400	\$ 276,210	\$ 238,258	\$ 278,830
Employee Benefits	152,500	207,191	239,330	180,861	142,250
Professional Services	58,034	77,166	70,000	74,639	70,000
Support Goods & Services	10,911	16,137	21,540	15,769	27,900
Public Utility Services	41,436	53,746	35,000	56,154	45,000
Capital Outlay	1,499	6,091	1,840	1,287	2,410
Total Expenditures	\$ 535,509	\$ 558,730	\$ 643,920	\$ 566,968	\$ 566,390

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Corrections Sergeant	1	1	0	0
Corrections Corporal	0	0	1	1
Corrections Officers	5	5	5	5
Total	6	6	6	6

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Bookings/Admissions	900	1,000	894	931
Man Days Served	2,350	4,160	4,442	3,651
Meals Served	8,720	10,300	10,490	9,837

**GENERAL FUND
POLICE- INVESTIGATIONS**

PROGRAM DESCRIPTION

The General Investigations Unit (GIU) supports the investigative needs of the Patrol Officer/Unit in two primary ways: (1) Providing technical and/or advanced investigative assistance to on-going Patrol Officer/Unit investigations; (2) Assuming on-going Patrol cases that require significantly more time, effort, or resources than Patrol Officer/Unit can provide. The collateral responsibilities of this unit include, but are not limited to, direct and in-direct support of the Drug Enforcement Unit (DEU), conducting internal affairs investigations, employment-based background investigations, and conducting public education and crime prevention training.

GOALS

To support the Police Departments mission of protecting life and property by supporting the investigative needs of the Patrol Officer/Unit

OBJECTIVES

- Collaborate with Patrol supervisors and officers on criminal investigations and provide technical or advanced investigative assistance as necessary.
- Investigate crimes that fall under the Investigations Unit purview.
- Collaborate with other State, Federal and Local law enforcement agencies, including the District Attorney's Office, on investigations in which the Department has a mutual interest.
- Provide basic, intermediate, and advanced investigative training to the Patrol Unit as directed.
- Assist the community through crime prevention training.

SIGNIFICANT BUDGET CHANGES& ACCOMPLISHMENTS

No significant changes have been requested.

**GENERAL FUND
POLICE - INVESTIGATIONS**

EXPENDITURES

Department 140 - Police
Sub-department 143 - Investigations

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 127,587	\$ 130,034	\$ 141,380	\$ 136,039	\$ 149,140
Employee Benefits	61,680	93,474	100,600	97,652	75,340
Professional Services	4,033	3,034	10,770	4,107	10,000
Support Goods & Services	3,759	11,061	13,410	11,354	13,100
Capital Outlay	5,387	4,724	10,200	2,176	1,100
Total Expenditures	\$ 202,445	\$ 242,326	\$ 276,360	\$ 251,327	\$ 248,680

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Sergeant/Detective	1	1	1	1
Police Officer/Detective	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Investigations Conducted	240	264	200	235
Adult Sexual Assault Investigations	5	6	11	7
Death Investigations	2	3	8	4
Agency Assist	11	13	6	10
Crimes Involving Fraud	14	16	41	24
Patrol Assists	88	96	54	76
Child Sexual Assaults	13	15	8	12
DEU Assists	22	24	26	24
Child Exploitations			8	8
Computer Forensic Exams/ Inv.			5	5

GENERAL FUND
POLICE – POLICE DISPATCH/EVIDENCE

PROGRAM DESCRIPTION

The principal role of this unit is to provide daily, round-the-clock telephone and Enhanced 911 call taking and dispatch services for the City of Kodiak Police and Fire Departments and other approved public safety-first responders. Collateral duties include, but are not limited to managing police records, processing bail, issuing permits, and overseeing Property and Evidence Room operations.

GOALS

To contribute to the Police Departments public safety mission by efficiently notifying first responders of routine and emergency calls for service occurring in their jurisdiction and by providing necessary administrative and valuable communications support to these responders.

OBJECTIVES

- Prevent loss of life and/or significant property damage by processing 90% of all emergency calls for service within 90 seconds of having been received.
- Maintain high standards for hiring and training of new and incumbent dispatchers.
- Insure policies are sound, current and followed.
- Track the work product of the division by the tally of total calls processed through the dispatch center.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

- Addition of two new full-time dispatchers.
- Addition of one part-time Department Assistant.

**GENERAL FUND
POLICE – POLICE DISPATCH/EVIDENCE**

EXPENDITURES

Department 140 - Police
Sub-department 144 - Police Dispatch/Evidence

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 338,062	\$ 372,077	\$ 383,060	\$ 319,346	\$ 497,730
Employee Benefits	163,199	243,673	277,770	226,015	235,980
Professional Services	14,403	10,512	10,000	9,442	10,000
Support Goods & Services	80,379	67,311	50,310	67,991	55,460
Capital Outlay	6,098	3,535	3,800	4,940	13,800
Total Expenditures	\$ 602,141	\$ 697,108	\$ 724,940	\$ 627,733	\$ 812,970

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Communications Sergeant	1	1	1	1
Communications Officers	6	7	7	9
Department Assistant	1	0	0	0.75
Total	8	8	8	10.75

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Total Telephone Calls Received	-	32,525	30,295	31,410
Total 911 Calls Received	900	3,058	2,644	2,201
911 Calls Received & Services Dispatched	900	910	1,017	942
Lobby Visits (Walk Ins)	-	10,319	10,455	10,387
Service Calls Received/Dispatched	6,725	6,720	8,353	7,266
Service Call for Alaska State Troopers	-	2,309	2,321	2,315

**GENERAL FUND
POLICE- ANIMAL CONTROL**

PROGRAM DESCRIPTION

The Animal Control Officer is responsible for investigating all animal complaints occurring within the City of Kodiak. Efforts are accomplished through proactive patrolling and by responding to complaints filed with the Police Department. The Animal Control Officer issues citations for violations of the City ordinances, impounds animals and captures or facilitates capture of loose or stray animals. The Animal Control Officer also provides limited enforcement duties outside the City through a contractual agreement reached between the City and the Kodiak Island Borough. The Animal Control Officer oversees the management of the City Animal Shelter operated under contract by the Kodiak Humane Society.

GOALS

The primary goal of the Animal Control Officer is to maintain a safe community environment in which the citizens of the City and the Borough are assured that animal control services are available and delivered in an efficient, effective and professional manner.

OBJECTIVES

- Emphasize patrolling of the City and Borough to identify violations of codes and ordinances that pertain to animals.
- Increase awareness about the City and Borough codes and ordinances that pertain to animals through public education, involving public service announcements and the department web page.
- Timely investigation of all vicious and abused animal complaints.
- Encourage community wide participation in animal registration and vaccination.
- Encourage ethical and humane treatment of animals by their owners through education and enforcement of the City and Borough codes and ordinances.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE - ANIMAL CONTROL**

EXPENDITURES

Department 140 - Police
Sub-department 145 - Animal Control

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 31,376	\$ 57,115	\$ 38,970	\$ 36,569	\$ 42,960
Employee Benefits	13,267	22,874	26,290	35,690	29,140
Professional Services	60,748	64,934	75,200	70,526	75,200
Support Goods & Services	1,321	3,089	3,500	3,160	3,300
Capital Outlay	-	-	2,430	2,280	550
Total Expenditures	\$ 106,712	\$ 148,012	\$ 146,390	\$ 148,224	\$ 151,150

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Animal Control Officer	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Animal Control Officer				
Calls for Service - Officer Initiated	815	766	1,188	923
Animals Impounded - Officer	240	223	348	270
Citations Issued	32	33	43	36
Animal Shelter Statistics				
Animals Reclaimed by Owner		270	224	247
Animals Adopted		216	197	206
Animals Euthanized		68	50	59
Animal Licenses Issued		360	144	252

**GENERAL FUND
POLICE –DRUG ENFORCEMENT**

PROGRAM DESCRIPTION

This unit is tasked with identifying, investigating and apprehending suspects that are involved with the importation, manufacture, distribution, sale and use of controlled substances in the City of Kodiak.

GOALS

To discourage recreational and habitual use of illegal drugs through vigorous investigation of drug related crimes.

OBJECTIVES

- Collaborate with local, State, and Federal law enforcement agencies on investigations in which the Department has a mutual interest.
- To identify, investigate and apprehend drug offenders.
- Intercept drugs at the airport and marine highway terminal.
- Encourage anonymous reporting of information about drugs and drug dealers to Crime Stoppers through additional advertising and publication of cases where Crime Stoppers Tips have led to an arrest or contributed to the successful outcome of an investigation.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE-DRUG ENFORCEMENT**

EXPENDITURES

Department 140 - Police
Sub-department 146 - Drug Enforcement

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 90,675	\$ 70,975	\$ 78,720	\$ 72,943	\$ 82,910
Employee Benefits	34,094	45,480	57,240	51,535	36,160
Professional Services	2,081	2,331	4,680	3,218	3,350
Support Goods & Services	13,464	6,547	13,200	6,175	16,450
Public Utility Services	716	1,086	1,500	894	1,500
Capital Outlay	1,761	16,667	-	-	4,500
Total Expenditures	\$ 142,792	\$ 143,087	\$ 155,340	\$ 134,765	\$ 144,870

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Sergeant/Detective	1	0	0	0
Police Officers/Detectives	2	1	1	1
Total	3	1	1	1

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Investigations Conducted	145	180	167	164
Cases Referred to Prosecution	10	16	12	13
Persons Arrested	6	12	7	8
Crime Stoppers Reports Received	100	88	60	83

**GENERAL FUND
POLICE – COMMUNITY SERVICES**

PROGRAM DESCRIPTION

The principle responsibility of this Unit is to support the Police Departments public safety mission by performing a variety of non-criminal enforcement duties such as; animal control, code enforcement, parking and litter enforcement. Collateral duties include, but are not limited to, serving as the department fleet manager and purchasing agent.

GOALS

To enhance overall community quality of life through effective enforcement of codes and ordinances, prompt removal of junk and abandoned property/vehicles, and by employing cost effective measures to maintain the Departments vehicle fleet.

OBJECTIVES

- Increase awareness of codes and ordinances through public education.
- Ensure compliance with codes and ordinances through proactive enforcement.
- Utilize efficient scheduling practices for routine and non-routine vehicle maintenance to minimize down time.
- Employ preventive maintenance measures to increase vehicle service life.
- Facilitate the prompt removal of junk and abandoned property/vehicles from public property.
- Assist the Animal Control Officer with enforcement, impoundment and education duties.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
POLICE – COMMUNITY SERVICES**

EXPENDITURES

Department 140 - Police
Sub-department 147 - Community Services

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ -	\$ -	\$ 52,440	\$ 47,059	\$ 55,890
Employee Benefits	-	-	23,210	27,994	23,160
Professional Services	-	-	500	-	500
Support Goods & Services	-	-	1,500	1,212	89,800
Public Utility Services	-	-	-	-	96,600
Capital Outlay	-	-	27,500	27,939	-
Total Expenditures	\$ -	\$ -	\$ 105,150	\$ 104,204	\$ 265,950

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Communications Services Officer	0	0	1	1
Total	0	0	1	1

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Calls of Service			1367	1184
Animal Related Service Calls			66	133
Citations Issued			267	384
Vehicles Impounded			69	85
Vehicles Work Orders Processed			312	406

GENERAL FUND
POLICE – POLICE CANINE SERVICES

PROGRAM DESCRIPTION

The Police Canine Unit is designed to expand and augment field and special operations by utilizing a police dog and handler highly trained in; scent detection, tracking, search operations, suspect apprehensions, and handler protection.

GOALS

To enhance the Police Departments public safety mission through the utilization of a highly trained police canine team to perform specialized functions.

OBJECTIVES

- To augment the patrol function by providing detection, search, tracking and apprehension capabilities.
- To promote community understanding of the canine program and its importance in the role of prevention and detection of crime and apprehension of criminals.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

This unit was separated into its own sub-department in FY08. Previously the police canine team was included in the Uniform Patrol sub-department.

**GENERAL FUND
POLICE – POLICE CANINE SERVICES**

EXPENDITURES

Department 140 - Police
Sub-department 148 - Police Canine Services

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 58,310
Employee Benefits	-	-	-	-	33,720
Professional Services	-	-	-	-	1,000
Support Goods & Services	-	-	-	-	9,500
Public Utility Services	-	-	-	-	-
Capital Outlay	-	-	-	-	600
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 103,130

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Police Officer/Detective	0	0	0	1
Total	0	0	0	1

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Police Canine Deployment (all)			25	60
Scent Detection Investigations			28	48
Apprehensions/Tacks/Searches			3	12
Canine Team Training (hours)			126.5	300
Public Appearances			24	20

Note: The Police Canine Team became operational in November 2006

GENERAL FUND
FIRE ADMINISTRATION / OPERATIONS

PROGRAM DESCRIPTION

ADMINISTRATION: Lead and manage a combination of paid and reserve emergency services organization. Plan service delivery in the areas of fire suppression, emergency medical service, ambulance transport, hazardous materials, rescue, fire code enforcement, Fire/EMS training and public education. Train and manage for disaster response.

OPERATIONS: Conduct emergency operations in a manner that considers the safety of all personnel and the public. Ensure personnel readiness, equipment and systems to provide effective and efficient service. Through training, physical fitness, equipment maintenance, fire inspections, pre-incident planning, and other non-emergency service programs.

GOALS

Lead and direct the development of a fire service that will provide cost effective emergency services to the community. Save lives, protect property and the environment. Serve the community in ways that the Fire Department is uniquely qualified based on training and equipment.

OBJECTIVES

- Conduct all operations in a safe manner.
- Provide training in all areas that personnel are expected to perform.
- Meet National Standards for response times.
- Plan for equipment replacement.
- Maintain positive employee relations.
- Recruit and retain personnel.
- Work with other fire departments to provide the best service possible.
- Provide the lead in developing an effective emergency medical program.
- Provide fire prevention training to the community.
- Provide for a Hazmat Response Team.
- Maintain all equipment for readiness response.
- Improve productivity with the purchase of state-of-the-art equipment.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. Ensured a well-maintained, cross-trained emergency response force capable of resolving emergencies and disasters with a positive result. Participated in emergency disaster training playing a lead role in the exercises. Provided fair and consistent enforcement of all Fire Codes. Maintained all emergency response equipment, facilities, and apparatus in the highest state of readiness.

**GENERAL FUND
FIRE ADMINISTRATION / OPERATIONS**

EXPENDITURES

Department 150 - Fire
Sub-department 100 - Administration/Operations

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 765,501	\$ 789,379	\$ 836,490	\$ 798,528	\$ 913,530
Employee Benefits	379,397	541,183	566,290	548,990	441,710
Professional Services	3,151	3,375	5,000	3,068	5,000
Support Goods & Services	76,216	72,172	93,000	60,502	117,500
Public Utility Services	35,495	32,866	25,000	32,817	25,000
Administrative Services	-	10,801	15,000	9,143	16,000
Capital Outlay	13,251	7,255	32,100	19,015	44,300
Total Expenditures	\$ 1,273,011	\$ 1,457,032	\$ 1,572,880	\$ 1,472,064	\$ 1,563,040

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Fire Lieutenant	3	3	3	3
Firefighter/EMT III	5	4	4	5
Firefighter/EMT II	1	3	3	2
Firefighter/EMT I	1	0	0	0
Department Assistant (PT)	0.5	0.5	0.5	0.75
Total	12.5	12.5	12.5	12.75

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Fire Response within 5 Minutes	90%	90%	90%	90%
EMS Response within 5 Minutes	90%	90%	90%	90%
Hazmat and Rescue Response within 5 Minutes	90%	90%	90%	90%

**GENERAL FUND
PUBLIC WORKS–ADMINISTRATION**

PROGRAM DESCRIPTION

Public Works administration is responsible for the overall supervision and administration of the Public Works Department.

GOALS

To contribute to the health, welfare and safety of the City by ensuring a safe and practical program for the efficient repair and maintenance of streets, the delivery of high quality potable water, the collection and treatment of sewage and provide a productive building inspection program. To provide the necessary management skills and techniques to affect a total program, which will bring to fruition all public projects in a timely manner while simultaneously encouraging the free flow of information between the City government and its citizens on proposed projects.

OBJECTIVES

- Minimize the need for additional personnel by utilizing appropriate technology and equipment to accomplish expanded workload.
- Provide forward-looking management for the Public Works Department, which reflects the policies and long-term objectives of the City.
- Respond to questions, complaints, and requests for information from the public or other agencies in a timely manner.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. The administration of the design, construction and maintenance of quality streets, storm drains, sewer, water, and street lights systems. Efficient and accurate processing of quality projects was ensured through the completion or near completion Rezanof "Y" Utility Replacement, Rezanof and Armstrong Water Improvement, Phase II Aleutian Homes Water and Sewer Replacement. Annual sidewalk, curb and storm drain repair and maintenance was completed timely.

**GENERAL FUND
PUBLIC WORKS – ADMINISTRATION**

EXPENDITURES

Department 160 - Public Works
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 86,474	\$ 78,077	\$ 44,180	\$ 41,090	\$ 48,750
Employee Benefits	32,104	55,174	35,740	32,266	21,060
Professional Services	-	-	7,000	5,825	-
Support Goods & Services	6,029	6,856	8,200	7,295	10,200
Capital Outlay	4,697	6,377	4,500	528	4,500
Total Expenditures	\$ 129,303	\$ 146,484	\$ 99,620	\$ 87,005	\$ 84,510

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Public Works Director	1	1	0.5	0.5
Total	1	1	0.5	0.5

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Total Public Works Employees	24	23	24	24

**GENERAL FUND
PUBLIC WORKS - STREETS**

PROGRAM DESCRIPTION

The Street Division is responsible for the surface repair and preventative maintenance of all street surfaces, extending street life by reducing environmental decay and providing timely repairs. The Division maintains street surfaces and public parking lots to a degree that will provide safe surface conditions over which vehicles travel. The Division performs drainage work maintaining all drainage structures and ditches. The Street Division also maintains street signs.

GOALS

To perform quality maintenance of streets and drainage facilities for the City of Kodiak, its citizens and visitors, and provide safe year round driving conditions.

OBJECTIVES

- Maintain safe driving conditions on all streets year round.
- Remove snow from the downtown core within 24 hours after a storm.
- Clean one quarter of the drainage system annually.
- Keep streets and sidewalks clean.
- Maintain traffic signs.
- Respond to road condition complaints with 24 hours.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No major equipment purchases scheduled in fiscal year 2008.

**GENERAL FUND
PUBLIC WORKS - STREETS**

EXPENDITURES

Department 160 - Public Works
Sub-department 162 - Streets

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 225,871	\$ 184,425	\$ 336,820	\$ 278,606	\$ 355,060
Employee Benefits	139,596	178,077	211,030	215,194	153,690
Professional Services	8,309	13,190	5,000	15,481	8,000
Support Goods & Services	198,143	244,271	360,500	376,452	357,500
Public Utility Service	227,016	240,723	180,000	218,539	200,000
Capital Outlay	240,481	115,253	246,000	226,538	30,000
Total Expenditures	\$ 1,039,416	\$ 975,939	\$ 1,339,350	\$ 1,330,810	\$ 1,104,250

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Public Works Supervisor	1	1	1	1
Equipment Operator	1	1	0	1
Public Works Maintenance Worker	2	2	3	3
Utility Worker	1	1	1	0
Total	5	5	5	5

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Lane Miles of Street Maintained	30	46.8	46.8	46.8
Amount of Drainage System Cleaned	25%	25%	25%	25%
Time Spent on Snow Removal (man hours)	1,274	2,827	5,883	2,000
Time Spent on Street Cleaning (man hours)	900	1,156	8,501	1,100
Snow Removed within 24 Hours	Yes	Yes	Yes	Yes
Respond to road complaints within 24 hours	35	40	40	40

**GENERAL FUND
PUBLIC WORKS - GARAGE**

PROGRAM DESCRIPTION

The Garage Division is responsible for the maintenance of all Public Works equipment and other City vehicles. This includes preventative maintenance as well as emergency repairs and equipment modifications. The garage assists other City departments with major vehicle maintenance. Garage personnel also supplement the street crews as needed for snow removal.

GOALS

To provide a quality preventative equipment and vehicle maintenance and repair program that extends the useful life of the City fleet.

OBJECTIVES

- Provide a comprehensive preventative maintenance program.
- Reduce down time associated with equipment repair.
- Complete major equipment modifications and rehabilitation on schedule.
- Comprehensive mechanical evaluation on equipment scheduled to be replaced.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Ensured the City of Kodiak's vehicle fleet was maintained and replaced as necessary. All vehicles were functional.

**GENERAL FUND
PUBLIC WORKS - GARAGE**

EXPENDITURES

Department 160 - Public Works
Sub-department 163 - Garage

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 109,404	\$ 114,025	\$ 128,980	\$ 121,017	\$ 122,900
Employee Benefits	51,797	73,717	86,040	75,495	57,750
Professional Services	106	-	1,000	-	1,000
Support Goods & Services	21,868	20,694	30,500	26,215	21,500
Public Utility Service	21,149	31,326	26,000	27,294	30,000
Capital Outlay	13,547	17,484	97,000	84,386	20,000
Total Expenditures	\$ 217,871	\$ 257,246	\$ 369,520	\$ 334,407	\$ 253,150

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Shop Supervisor	1	1	1	1
Automotive Mechanic	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Preventative Maintenance Checks	150	107	113	120
Equipment Repairs	120	445	168	200
Equipment Modifications/Refurbishment	20	38	8	5

**GENERAL FUND
PUBLIC WORKS - BUILDING INSPECTIONS**

PROGRAM DESCRIPTION

The Building Inspection Department is responsible for the review of plans and code compliance inspections for structures constructed within the City and on the road system of the Kodiak Island Borough. The department is also responsible for zoning compliance for activities associated with permitted structures and for providing code information to the public.

GOALS

To provide an effective plan review and code enforcement program for the community. To recommend code changes to the governing bodies to keep codes current and appropriate. To maintain continuity with the State of Alaska adopted codes. To maintain the Insurance Services Organization (ISO) rating that the community has. Retain qualified personnel with certifications in relevant fields. Maintain the community exemption from the State Fire Marshal office.

OBJECTIVES

- Complete residential plan reviews within seven working days.
- Complete commercial plan reviews within twenty working days.
- Increase the knowledge of personnel through continuing education.
- Conduct thorough and efficient inspections within 24 hours if requested.
- Adopt and implement the following new codes:
 - Adopt 2006 International Building Code (IBC)
 - Adopt 2006 International Fire Code (IFC)
 - Adopt 2006 International Mechanical Code (IMC)
 - Adopt 2006 Uniform Plumbing Code (UPC)
 - Adopt 2006 International Residential Code (IRC)

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. The Joint Building Code Review Committee will review the 2006 Codes and will forward their recommendation to the City Council and Borough Assembly for approval. The 2006 International Residential code will be adopted when the State of Alaska adopts it as recommended by the Joint Building Code Review Committee. The completion of residential plan reviews within seven working days was met 100% of the time. The completion of commercial plan reviews within twenty working days was met 100% of the time.

**GENERAL FUND
PUBLIC WORKS - BUILDING INSPECTIONS**

EXPENDITURES

Department 160 - Public Works
Sub-department 164 - Building Inspection

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 112,176	\$ 116,065	\$ 128,850	\$ 117,181	\$ 138,920
Employee Benefits	56,943	82,326	93,120	87,012	68,100
Professional Services	9,618	3,609	5,500	899	5,500
Support Goods & Services	8,350	6,083	11,950	9,743	11,950
Capital Outlay	-	22,331	1,500	1,088	1,500
Total Expenditures	\$ 187,087	\$ 230,414	\$ 240,920	\$ 215,923	\$ 225,970

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Building Official	1	1	1	1
Assistant Building Official	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Plan Reviews Completed	75	65	52	65
Building Permits Issued	203	224	190	200
Electrical Permits Issued	178	138	156	160
Plumbing Permits Issued	96	103	81	80
Number of Inspection Trips	1,000	957	798	800

GENERAL FUND
PUBLIC WORKS – MUNICIPAL AIRPORT/LILY LAKE

PROGRAM DESCRIPTION

This department accounts for all maintenance and repair of the Municipal Airport facility. Public Works personnel perform weekly patrols and any maintenance issues that are noticed are scheduled for repair.

GOALS

Provide safe and useable facilities for aircraft users.

OBJECTIVES

- To provide prompt snow removal and ice control.
- To provide maintenance and repair activities for the runway, taxiways, and floats.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. Through a capital project grant award for \$700,000, improvements will be made to the airport in fiscal year 2008. Design for placement of obstruction lighting, fence placement and tree removal should be completed by October 2007. Work should begin later in the fall of 2007.

**GENERAL FUND
PUBLIC WORKS – MUNICIPAL AIRPORT/LILY LAKE**

EXPENDITURES

Department 160 - Public Works
Sub-department 165 - Municipal Airport/Lily Lake

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Professional Services	\$ -	\$ 13,941	\$ 15,000	\$ 5,694	\$ 5,000
Support Goods & services	29,579	16,854	22,400	19,409	19,200
Public Utility Services	5,140	190	250	188	250
Administrative Services	1,710	17,456	10,000	16,963	10,000
Total Expenditures	\$ 36,429	\$ 48,440	\$ 47,650	\$ 42,253	\$ 34,450

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Maintenance Effort (man/equipment hours)	188	338	284	280

**GENERAL FUND
ENGINEERING - ADMINISTRATION**

PROGRAM DESCRIPTION

The Engineering Department performs engineering studies and designs for other City departments. The department provides engineering advice regarding City facilities and projects, prepares bid documents and provides bidding and contract management services. The department also assists in the selection of architectural and engineering (A/E) consulting professionals and coordinates and reviews the work of consultants. The department inspects and tests the work of contractors, inspects all private construction in the public rights of way, maintains the City of Kodiak's Standard Construction Specifications, and provides the public with information regarding City capital projects.

GOALS

Maintain the Standard Construction Specifications and Standard Details to current state of the practice. Archive institutional knowledge to improve efficiency at times when experienced staff is unavailable. Coordinate underground and surface work to assure the most efficient project sequence.

OBJECTIVES

- 2000 edition of the Standard Construction Specifications and Standard Details is the most recent edition. The objective is to publish a 2008 edition.
- Continue to document all department standard operating procedures.
- Successfully use A/E consultants to perform department functions rather than using in-house staff.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There are no significant budget changes between fiscal year 207 and fiscal year 2008.

Significant accomplishments were made in FY2007. The Standard Specifications edition was not updated, but special provisions were prepared for each project, which updated specific sections of the standards as needed. The department continues to document procedures and assisted Public Works with databases to record utility information. Significant progress was made in linking electronic copies of drawings to the departments drawing file database. This feature is used almost on a daily basis by Engineering and Public Works. The department began making bid documents available on the City Engineering web page. This has reduced the cost of reproducing bid documents, makes documents readily available to bidders and is believed to have resulted in more bidders on City projects. The small amount of work remaining on the Pier II reconstruction project was completed and the facility is well used by NOAA, the Alaska Marine Highway System, cruise ships, and the fishing fleet. The Willow Street Phase I project was completed. This successful project replaced the water, sanitary sewer and storm drains. The sidewalks were widened and the street was repaved. This project was well accepted by the Willow Street neighborhood. The annual sidewalk, curb and gutter project for FY 2007 resulted in replacement of several sections of sidewalk, curb and gutter that were deteriorated and replaced other sections that were removed for normal utility work. The Bettinger Timber Dam Removal project was completed. This project removed two abandoned timber dams from the Lower Reservoir, installed an earthen dike at one dam location and constructed a stone lined channel to limit silty runoff from entering the creek. The Mill Bay Road Rut Repair project was completed. This limited project extended the life of the pavement for two years effectively gaining the full life from the remainder of road pavement. The Pier III Bracing project was completed. This project structurally strengthened Pier III and extended its operating life 5 to 10 years. The Sharatin Road Water and Sewer Upgrade project was completed. This project installed 1,100 linear feet of water main to "loop" an existing dead end main improving water quality. The existing sewer main was lengthened 500 feet to service more residential lots in anticipation of the paving of Sharatin Road. The Trident Basin Improvements project was nearly completed in FY07 and was placed into service. This project replaced two aging floatplane docks and refurbished a third, installed a new floatplane haulout ramp and float and the parking and haulout area were paved. The Rezanof Drive Sanitary Sewer and Water Main Reconstruction project was nearly completed in FY07. The crucial waterline portion of the work was completed prior to the July 1st deadline. The Aleutian Homes Water and Sewer Upgrade project was designed. This project, a continuation of the reconstruction of Willow Street, is planned for construction in FY08/09. The M&P Float Replacement project was designed and advertised for bid. This project will completely replace the aging M and P Floats in St. Herman Harbor. The Boat Yard and Marine Lift project design commenced in FY07. Design is schedule for completion and bidding in FY08 for construction in FY08/09.

**GENERAL FUND
ENGINEERING - ADMINISTRATION**

EXPENDITURES

Department 165 - Engineering
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 86,584	\$ 170,919	\$ 128,310	\$ 117,922	\$ 140,310
Employee Benefits	42,176	110,416	84,120	76,388	59,150
Professional Services	6,361	4,502	45,000	15,846	45,000
Support Goods & Services	12,466	16,319	23,750	10,584	23,000
Capital Outlay	21,284	6,738	10,500	3,035	11,000
Allocated Expenses	-	(92,500)	(82,300)	(70,022)	(55,000)
Total Expenditures	\$ 168,871	\$ 216,394	\$ 209,380	\$ 153,754	\$ 223,460

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
City Engineer	1	1	1	1
Civil Engineer	1	1	0	0
Administrative Secretary	1	1	1	1
Total	3	3	2	2

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Standard Construction Specifications and Standard Details Edition	2000	2000	2000	2000
General Public & Staff suggestions recorded within 24 hours	Yes	Yes	Yes	Yes
Checklist to owners or operators of project scope for all potentially affected underground and surface utilities and structures.	Yes	Yes	Yes	Yes
Projects completed in compliance with specifications	100%	100%	100%	100%
Projects completed on schedule	100%	100%	100%	100%
Projects completed within budget	100%	100%	100%	100%

**GENERAL FUND
PARKS AND RECREATION - ADMINISTRATION**

PROGRAM DESCRIPTION

This department is responsible for the direction, professional management and general administration of the City's leisure service programs and resources. Areas of concentration include recreation programs, parks maintenance and planning, facility design and capital improvements. Grounds maintenance includes City facilities as well as some Borough and School District facilities and grounds.

GOALS

To provide direction and management of the department in a manner that is consistent with the policies and direction of the Council as well as the goals of the community. Those goals will be administered to ensure safe, resourceful and effective leisure service programs, facilities, and related resources.

OBJECTIVES

- Intergovernmental
 - Revise the joint-use agreement with the Kodiak Island Borough School District's reliance on City facilities.
 - Work with the Kodiak Island Borough to improve Woody Way fields to expand the south field into an adult softball field and to grass the outfields of both fields.
- Design and Construction
 - Design and build a storage facility for parks maintenance equipment and supplies.
 - Design and build a temporary bleacher system for Baranof Park track and football field.
 - Hire a consultant to design short-term and long-term improvements to Baranof Park's football field, track and baseball field.
 - Install drain tile in lower end of Baranof Park football field.
 - Build a skateboard quarter pipe 6 feet high and 16 feet wide.
 - Build a batter's cage at East Addition Park.
- Playgrounds
 - Purchase and install playground equipment at Larch Street playground.
 - Replace fence at Spruce Street Park.
 - General Maintenance.
- Maintain all City parks in an attractive and usable condition.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. Joint use agreements were used to utilize school facilities as community centers for recreation. The swimming pool at the high school was reopened and the City of Kodiak supplied lifeguard services to the pool. The participation in leagues was maintained with all leagues having successful seasons.

**GENERAL FUND
PARKS AND RECREATION - ADMINISTRATION**

EXPENDITURES

Department 170 - Parks & Recreation
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 264,835	\$ 249,208	\$ 269,460	\$ 254,311	\$ 282,330
Employee Benefits	89,212	128,244	130,980	121,893	92,950
Professional Services	14,070	26,259	32,800	27,807	29,800
Support Goods & Services	70,304	67,564	78,000	87,768	93,000
Public Utility Services	5,406	12,787	5,000	3,601	5,000
Capital Outlay	-	21,503	23,500	20,311	15,500
Total Expenditure	\$ 443,828	\$ 505,565	\$ 539,740	\$ 515,691	\$ 518,580

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Parks & Recreation Director	1	1	1	1
Recreation Supervisor	0	1	1	1
Parks & Recreation Specialist	1	1	0	0
Parks Maintenance Worker	1	0	1	1
Total	3	3	3	3

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
City League Basketball Teams	21	22	21	20
City League Basketball Games	190	220	210	200
City League Volleyball Teams	14	15	14	14
City League Volleyball Games	115	157	183	183
Crab Festival Events	9	9	7	7
Triathlon Participants	51	47	40	40

**GENERAL FUND
PARKS AND RECREATION - MUSEUM**

PROGRAM DESCRIPTION

The Kodiak Historical Society is responsible for the overall operation of the Baranof Museum, which is located in the Erskine House on Marine Way. The museum is open to the public on a regular schedule. The Kodiak Historical Society conducts tours, provides historical information, classifies historical objects and maintains security of the Erskine House. The City of Kodiak owns the museum and has an agreement with the Kodiak Historical Society to operate the museum.

GOALS

To provide an educational and entertaining historical museum for all visitors. The Kodiak Historical Society encourages and assists in the restoration, preservation, recovery and exploration of the historical data and material for the Kodiak Island.

OBJECTIVES

- Maintain the museum as a source of historical information.
- Continue to serve the community by providing tours and special receptions.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

**GENERAL FUND
PARKS AND RECREATION - MUSEUM**

EXPENDITURES

Department 170 - Parks & Recreation
Sub-department 171 - Museum

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Contributions	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 57,000
Support Goods & Services	100	-	-	-	-
Public Utility Services	7,272	6,752	10,000	12,694	11,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 57,372	\$ 56,752	\$ 60,000	\$ 62,694	\$ 68,000

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Number of Visitors Annually	9,000	3,000	4,000	5,333
Number of Historical Artifacts	2,335	778	1,038	1,384
Number of Archives (Photos, Maps, Etc.)	24,250	24,250	24,250	24,250
Cost Per Unit of Participation	\$ 6.37	\$ 18.92	\$ 15.67	\$ 12.75

**GENERAL FUND
PARKS AND RECREATION - TEEN CENTER**

PROGRAM DESCRIPTION

The Teen Center Division is responsible for providing recreation activities for the youth of Kodiak. The Teen Center includes a racquetball facility along with other recreational activities.

GOALS

The primary focus of the Teen Center is to provide teen recreational activities, serve as the information center for the department and operate the racquetball courts for the general public.

OBJECTIVES

- Provide educational and developmental activities in addition to recreational activities.
- Promote summer youth programs.
- Develop and maintain a weekly maintenance inspection form.
- Post facility rules and develop procedures and standards for consistent supervision.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
PARKS AND RECREATION - TEEN CENTER**

EXPENDITURES

Department 170 - Parks & Recreation
Sub-department 172 - Teen Center

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 112,806	\$ 111,060	\$ 129,800	\$ 107,449	\$ 125,770
Employee Benefits	56,983	78,876	84,190	77,838	60,510
Support Goods & Services	9,088	-	8,500	8,056	11,000
Public Utility Services	19,262	7,666	22,000	21,370	22,000
Administrative Services	5,815	28,151	6,500	3,815	5,000
Capital Outlay	1,197	4,938	13,000	8,095	10,000
Total Expenditures	\$ 205,151	\$ 230,690	\$ 263,990	\$ 226,622	\$ 234,280

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Recreation Supervisor	1	1	1	1
Department Assistant	1	1	1	1
Total	2	2	2	2

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Senior Dribblers Teams	13	4	14	14
Senior Dribblers Games	80	27	78	78
Boy 7 & 8 Basketball Teams	6	2	8	8
Boy 7 & 8 Basketball Games/Practices	60	20	24/24	24/24
Boy Dribblers Teams	16	5	15	15
Boy Dribblers Games	112	37	96/90	96/90
Girl 7 & 8 Basketball Games	8	3	6	6
Girl 7 & 8 Basketball Games/Practices	112	37	24/24	24/24
Girl Dribblers Teams	17	6	19	19
Girl Dribblers Games	135	45	144/133	144/133
Spring Soccer Teams	27	9	41	41
Spring Soccer Games/Practices	432	144	248/232	248/232
Summer Soccer Teams	14	5	15	15
Summer Soccer Games/Practices	154	51	62/48	62/48
Total Teen Center Attendance	16,283	5,428	31,111	31,111
Monthly Teen Center Attendance	1,357	452	2,593	2,593
Racquetball Tournaments	3	1	2	2

**GENERAL FUND
PARKS AND RECREATION - AQUATICS**

PROGRAM DESCRIPTION

The Aquatics Division is responsible for the overall supervision of the public use of the swimming pool and high school gym facility, staff, patrons, and programs. Aquatics is responsible for the water quality of the swimming pool and the custodial care of the swimming pool area, execution of recreational programs, provision of data for compilation of reports and budgets, and selection, training, evaluation, promotion, and discipline of staff. The City provides these services through an agreement with the Kodiak Island Borough School District.

GOALS

To provide a complete aquatics program, which meets the needs of all the citizens of Kodiak, to maintain good water quality in the swimming pool and to provide, structured and non-structured use of the high school gym.

OBJECTIVES

- Initiate pool oriented festivities in conjunction with the Kodiak Island Borough School District.
- Standardize and post facility rules in coordination with the Kodiak Island Borough School District.
- Improve communication with the High School Advisory Group.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
PARKS AND RECREATION - AQUATICS**

EXPENDITURES

Department 170 - Parks & Recreation
Sub-department 173 - Aquatics

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 61,498	\$ 66,518	\$ 67,500	\$ 71,328	\$ 62,500
Employee Benefits	13,057	12,284	21,090	9,559	8,700
Professional Services	2,769	1,050	1,500	2,900	2,500
Support Goods & Services	2,896	2,110	4,000	6,112	5,000
Total Expenditure	\$ 80,220	\$ 81,962	\$ 94,090	\$ 89,899	\$ 78,700

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Recreation Supervisor	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Number of Individuals Participating				
Morning Lap	812	271	841	841
Noon Lap Swim	852	284	1,255	1,255
Afternoon Lap	1,629	543	1,062	1,062
Evening Lap	408	136	482	482
Aerobics	330	110	1,137	1,137
Evening Swim	4,256	1,419	3,765	3,765
Other	89	30	54	54
Youth Lessons	1,079	360	9,320	9,320
Lifeguard Class	26	26	52	52
Volleyball	134	134	40	40
Basketball	287	96	534	534
Soccer	484	161	954	954
Totals	10,386	3,569	19,402	19,402

**GENERAL FUND
PARKS AND RECREATION – ICE RINK**

PROGRAM DESCRIPTION

This funding represents the operational and maintenance costs for the City's new ice rink facility. This open-air facility has been opened since November 2003.

GOALS

To maintain an operational ice rink for four to five months a year.

OBJECTIVES

- To encourage community use of the facility.
- To support the development of community skating programs.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**GENERAL FUND
PARKS AND RECREATION – ICE RINK**

EXPENDITURES

Department 170 - Parks & Recreation
Sub-department 174 - Ice Rink

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 14,448	\$ 16,585	\$ 14,000	\$ 20,041	\$ 21,000
Employee Benefits	1,972	3,495	4,230	2,551	2,570
Professional Services	-	-	2,500	2,463	4,500
Support Goods & Services	7,115	13,649	17,000	16,277	19,500
Public Utility Services	28,105	31,576	40,000	41,669	40,000
Capital Outlay	-	-	-	-	5,000
Total Expenditures	\$ 51,640	\$ 65,305	\$ 77,730	\$ 83,002	\$ 92,570

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Number of Individuals Participating				
Peak Total Attendance	10,000	10,000	10,000	14,296
Public Skate—Morning				196
Public Skate—Noon				2,022
Public Skate—Evening				3,389
Rental Sessions				300
Broomball				1,712
Youth Hockey League > 10				807
Youth Hockey League > 15				689
Coed Hockey				944
Novice Hockey				237
Morning Hockey				347
Women's Hockey				799
Men's Hockey > 16				981
Number of Lessons	54	54	71	
Number of Clinics	85	60	79	
Participants for Lessons				227
Participants for Clinics				1646
(New Indicators Established in 2008)				

**GENERAL FUND
PARKS AND RECREATION - BEAUTIFICATION PROGRAM**

PROGRAM DESCRIPTION

The Beautification Program is responsible for the procurement and maintenance of hanging flower baskets and maintenance of St. Paul Plaza, the Russian Well, “Y” intersection triangle and the Teen Center. This program also maintains holiday lighting within the downtown area.

GOALS

To provide a beautification program which improves the visual effect of downtown Kodiak. To supply the necessary resources through the purchase of supplies and contractual agreements for some grounds maintenance.

OBJECTIVES

- Continue to purchase supplies for flower basket program.
- Increase the amount of maintenance time at St. Paul Plaza.
- Maintain contractual support for landscaping services.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

**GENERAL FUND
PARKS AND RECREATION - BEAUTIFICATION PROGRAM**

EXPENDITURES

Department 170 - Parks & Recreation
Sub-department 175 - Beautification Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Professional Services	\$ 8,838	\$ 8,838	\$ 10,000	\$ 8,780	\$ 12,000
Support Goods & Services	3,088	1,179	4,000	2,494	4,000
Total Expenditures	\$ 11,926	\$ 10,017	\$ 14,000	\$ 11,274	\$ 16,000

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Flower Baskets	130	130	130	130
Winter Lights				
Trees in Downtown Shopping Areas	16	16	16	16
Snowflakes on Light Poles	27	27	27	27

GENERAL FUND
LIBRARY - ADMINISTRATION/OPERATIONS

PROGRAM DESCRIPTION

The library is responsible for fulfilling the informational, recreational, educational and cultural needs of the community by providing access to a balanced collection of materials in a variety of formats appropriate for the community.

GOALS

To plan, improve and deliver library service through the efficient management and coordination of staff and fiscal resources, providing access to a balanced collection of materials that will serve the needs of the community.

OBJECTIVES

- Library services will be provided at a level equal to or better than the level previously provided.
- Library programs will include weekly story times, monthly craft sessions, monthly book exchanges, monthly film presentations and a summer reading program.
- Library instructional presentations will be made to classes in the public and private school systems.
- Staff will receive continuing training in reference and cataloging skills.
- The DVD and Books on Tape/CD collections will increase over the previous year by at least 200 items.
- Library circulation will increase over the previous year by at least 200 transactions.
- Program circulation will increase over the previous year by at least 100 attendees.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

A Senior Library Assistant position was reduced from 40 to 30 hours per week, which impacted the Salaries & Wages and Employee Benefits line items. Accomplishments for the fiscal year 2007 included monthly film showings, a standing room only summer reading program presentation by magician Don Russell made possible through cooperation with the Kodiak Arts Council, the addition over 400 titles to the DVD collection, award of a "netlender" grant for our interlibrary loan service, and two library programs presented in cooperation with the Kodiak Whale Fest celebration.

**GENERAL FUND
LIBRARY - ADMINISTRATION/OPERATIONS**

EXPENDITURES

Department 180 - Library
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 346,688	\$ 330,773	\$ 389,280	\$ 334,951	\$ 397,930
Employee Benefits	131,132	191,812	224,280	190,682	165,050
Professional Services	13,591	11,645	9,200	12,794	18,750
Support Goods & Services	28,073	35,426	39,580	35,310	40,080
Public Utility Services	20,648	25,625	16,000	26,929	20,000
Capital Outlay	58,783	55,142	55,430	64,819	60,920
Total Expenditures	\$ 598,915	\$ 650,423	\$ 733,770	\$ 665,486	\$ 702,730

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Library Director	1	1	1	1
Senior Library Assistant	4	4	4	3
Senior Library Assistant/Non-Supervisor	0	0	0	0.75
Department Assistant	1	1	1	1
Part Time Library Clerk	1	1	0.75	1
Total	7	7	6.75	6.75

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Total Circulation	95,000	95,427	95,743	95,800
Library Cards Issued	750	762	933	950
Program Attendance	1,500	2,065	1,908	2,000
Materials Purchased	4,500	2,839	3,742	3,800
Materials Withdraw	3,500	2,111	3,750	3,800
Library Visitors	149,000	149,757	149,702	149,800

**GENERAL FUND
DOWNTOWN REVITALIZATION**

PROGRAM DESCRIPTION

The downtown revitalization program consists of several components addressing decriminalization of disorderly behaviors, improved lighting, assessment of downtown parking and retention of St. Paul Plaza as the centerpiece of downtown “pocket parks”. These objectives will be attained through the coordinated efforts of various community organizations including the City of Kodiak.

GOALS

To renew the vitality of the downtown core area and maintain its usefulness to the general public, and increase the sense of community ownership necessary for economic prosperity.

OBJECTIVES

- Allocation of funds for indigent criminal prosecution and defense counsel costs associated with the decriminalization of certain disorderly offenses.
- Work closely with the Kodiak Chamber of Commerce to promote the vitality of downtown Kodiak and to identify fiscal year capital improvement projects that will enhance this vitality.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

**GENERAL FUND
DOWNTOWN REVITALIZATION**

EXPENDITURES

Department 190 - Non-Departmental
Sub-department 185 - Downtown Revitalization

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Professional Services	\$ 9,818	\$ 11,208	\$ 13,500	\$ 11,933	\$ 13,500
Support Goods & Services	2,181	740	1,000	950	1,000
Public Utility Services	25,000	25,819	30,000	28,229	30,000
Total Expenditures	\$ 36,999	\$ 37,768	\$ 44,500	\$ 41,112	\$ 44,500

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
NON DEPARTMENTAL - ADMINISTRATION**

PROGRAM DESCRIPTION

This funding provides for expenditures which are not applicable to any specific City Department, or which cannot be readily allocated to an individual department. These are primarily administrative activities, for example, mandatory employee drug testing, administrative copier charges, and payment of the rental lease for City Hall office space, and the economic development contract with the Kodiak Chamber of Commerce.

GOALS

None

OBJECTIVES

None

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

**GENERAL FUND
NON DEPARTMENTAL - ADMINISTRATION**

EXPENDITURES

Department 190 - Non-Departmental
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Professional Services	\$ 16,100	\$ 19,199	\$ 28,000	\$ 19,237	\$ 23,000
Contributions	33,000	33,000	33,000	33,000	43,000
Support Goods & Services	499,891	433,219	410,100	409,580	418,500
Public Utility Services	-	5,600	-	-	-
Administrative Services	-	6,160	1,000	85	1,000
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 548,991	\$ 497,178	\$ 472,100	\$ 461,902	\$ 485,500

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

**GENERAL FUND
NON-DEPARTMENTAL CONTRIBUTIONS**

PROGRAM DESCRIPTION

This funding is for Contributions and Donations made by the City of Kodiak to outside organizations.

GOALS

Provide financial assistance to non-profit organizations that support the programs, activities and services provided to residents by the City of Kodiak.

OBJECTIVES

- To fund programs that supplement the services provided by the City for the benefit of the residents of the City of Kodiak.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

The annual contribution is established by calculating 1% of the total general fund budgeted revenues not including appropriation from fund balance. There have been no new organizations funded in the fiscal year 2007 or 2008 budgets. Contributions were based on four categories in fiscal year 2007: Youth Recreation, Adult Recreation, Emergency Support and Emergency Preparedness.

**GENERAL FUND
NON-DEPARTMENTAL CONTRIBUTIONS**

EXPENDITURES

Department 190 - Non-Departmental
Sub-department 180 - Contributions

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Contributions	\$ 102,690	\$ 82,745	\$ 100,600	\$ 81,042	\$ 99,400
School Crossing Guard Program	24,000	24,000	24,000	24,000	24,000
Total Expenditures	\$ 126,690	\$ 106,745	\$ 124,600	\$ 105,042	\$ 123,400

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Number of Non-profits assisted	17	16	16	16

**GENERAL FUND
NON-DEPARTMENTAL OPERATION TRANSFERS**

PROGRAM DESCRIPTION

This department accounts for the transfers between funds.

GOALS

None

OBJECTIVES

None

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes

**GENERAL FUND
NON-DEPARTMENTAL OPERATION TRANSFERS**

EXPENDITURES

Department 190 - Non-Departmental
Sub-department 198 - Transfers

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Operating Transfers	\$ 2,201,644	\$ 2,466,958	\$ 1,433,470	\$ 1,433,470	\$ 2,000,000
Total Expenditures	\$ 2,201,644	\$ 2,466,958	\$ 1,433,470	\$ 1,433,470	\$ 2,000,000

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. They are used for hotel and motel tax accounted for in the Tourism Department and the Enhancement Fund. The following funds are included in this year's budget:

- **Tourism**
This fund accounts for the promotion of tourism within the City of Kodiak.
- **City Enhancement**
This fund provides financial stability of the City government. This fund will be held perpetually in trust for the benefit of the residents of the City of Kodiak.

Special Revenues

Summary of Revenues & Expenditures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
REVENUES					
Hotel & Motel Tax	\$ 105,991	\$ 133,782	\$ 110,000	\$ 101,294	\$ 119,000
Interest on Investments	271,192	107,441	121,000	322,657	121,000
Gibson Cove Cannery	39,450	39,450	40,000	39,450	-
TOTAL REVENUES	\$ 416,633	\$ 280,673	\$ 271,000	\$ 463,401	\$ 240,000
EXPENSES					
Contributions	86,000	86,000	86,000	86,000	86,000
Administrative Charges	30,000	30,000	30,000	30,000	34,000
TOTAL EXPENSES	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 120,000
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 101,644	\$ 299,736	\$ 50,800	\$ -	\$ -
Transfer Out	(1,086,695)	(1,954,099)	(1,500,000)	(1,500,000)	-
Net other Financing Sources (Uses)	\$ (985,051)	\$ (1,654,363)	\$ (1,449,200)	\$ (1,500,000)	\$ -
Net Change in Fund	\$ (684,418)	\$ (1,489,690)	\$ (1,294,200)	\$ (1,152,599)	\$ 120,000

Revenues:

Overall the revenues for fiscal year 2008 are lower than the fiscal year 2007. There was less use of fund balance in fiscal year 2008 compared to 2007.

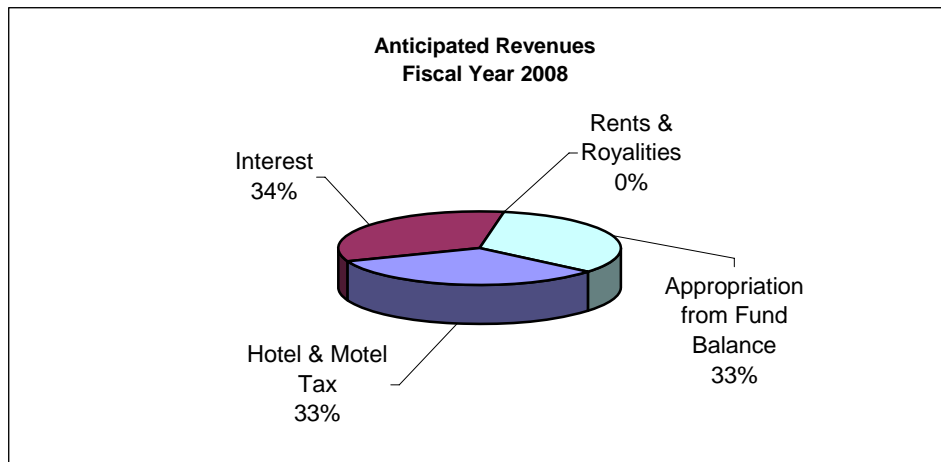
Expenses:

Overall the expenses for fiscal year 2008 are lower than in fiscal year 2007. There were operating transfers from the Enhancement Fund to the Public Safety Building Fund in the amount of \$1,500,000 as compared to no transfers in 2008.

SPECIAL REVENUE FUNDS

Revenues Sources, Other Financing Sources (Uses) and Special Revenue Fund Estimates Fiscal Year 2008

The overall revenue budget for Special Revenue Funds is \$240,000.



HOTEL & MOTEL TAX: (KCC3.08.010) In addition to a sales tax, a five percent (5%) tax is levied on all transient room rentals within the City. The receipts are allocated to the Tourism Fund to be appropriated and utilized for increased development of the tourism industry. Fiscal year 2007 generated \$101,294 from hotel and motel tax. The estimated amount for fiscal year 2008 is \$119,000. It is anticipated that the tourism trade will slowly improve as the tourism industry in Kodiak continues to grow.

INTEREST ON INVESTMENTS: Includes the money earned on investments. The majority of this interest is earned in the Enhancement Fund. The estimated amount for fiscal year 2008 is \$121,000. This remains lower than previous years due to low interest rates and less funds invested.

RENTS & ROYALTIES: Includes rental of land and the Gibson Cove Cannery lease agreement. The estimated amount for fiscal year 2008 is \$0.

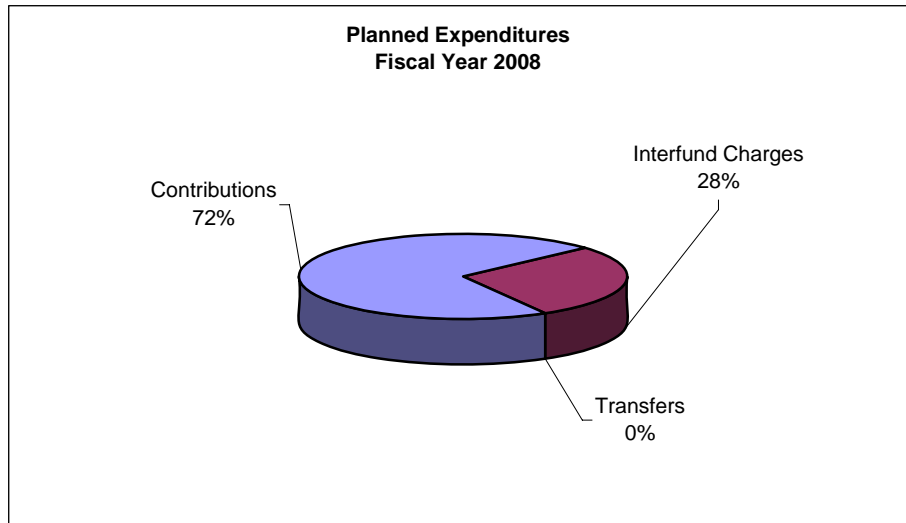
APPROPRIATION FROM FUND BALANCE: Change in Fund. Includes the monies appropriated to each fund. The majority of the use of fund balance in fiscal year 2007 is in the Enhancement Fund where fund balance is being used in the amount of \$1,289,200. The total estimated amount for fiscal year 2008 is \$(120,000).

TRANSFERS FROM OTHER FUNDS: Other Financing Sources (Uses). Transfers are revenues from other funding sources. The total estimated amount for fiscal year 2008 is \$0.

SPECIAL REVENUE FUNDS

Planned Expenditures and Other Financing Sources (Uses) for Fiscal Year 2008

The overall expenditure budget for Special Revenue Funds is \$120,000



CONTRIBUTIONS: (KCC3.08.010) A portion of the receipts from the Hotel & Motel Tax is allocated to the Kodiak Island Convention and Visitors Center for the development of the tourism industry. The estimated amount for fiscal year 2008 is \$86,000. This was the same amount as fiscal year 2007.

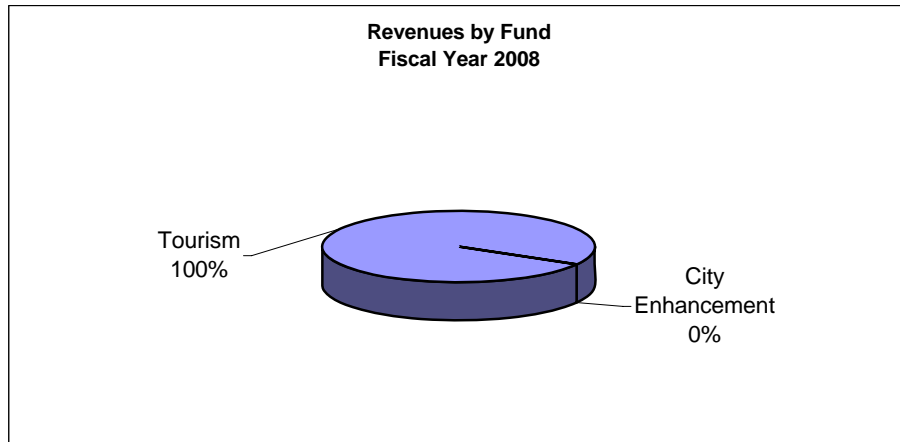
INTERFUND CHARGES: Includes charges for administrative services, public works services, and parks and recreation beautification services within the Tourism Department. The estimated amount for fiscal year 2008 is \$34,000. The actual amount for fiscal year 2007 was \$30,000.

OPERATING TRANSFERS: Other Financing Sources (Uses). Transfers are expenditures to other funding sources. There was a transfer from the Enhancement Fund to the General Capital Project Fund in the amount of \$1,500,000 in 2007 and in 2008 there will be no transfers.

**SUMMARY BY FUND
SUMMARY OF REVENUES
BUDGET - FISCAL YEAR 2008**

	FY 2008 Tourism Program	FY 2008 City Enhancement	FY 2008 Total
REVENUES			
Hotel & Motel Tax	\$ 119,000	\$ -	\$ 119,000
Interest on Investments	1,000	120,000	121,000
Rents & Royalties	-	-	-
Borrow - Agreements	-	-	-
Appropriation from Fund Balance	-	(120,000)	(120,000)
Transfer from Other Funds	-	-	-
TOTAL REVENUES	\$ 120,000	\$ -	\$ 120,000

See Chart Below



**SUMMARY OF EXPENSES
BUDGET - FISCAL YEAR 2008**

	FY 2008 Tourism Program	FY 2008 City Enhancement	FY 2008 Total
EXPENSES			
Contributions	\$ 86,000	\$ -	\$ 86,000
Administrative Charges	34,000	-	34,000
Operating Transfers	-	-	-
TOTAL EXPENSES	\$ 120,000	\$ -	\$ 120,000

**SPECIAL REVENUE FUND
TOURISM DEVELOPMENT FUND**

PROGRAM DESCRIPTION

This fund was established to help promote tourism to the City of Kodiak. In past years, money has been contributed to the Kodiak Island Convention and Visitors Bureau, the Chamber of Commerce and to several beautification projects.

GOALS

To attract visitors to Kodiak, thereby expanding the economic base of the City.

OBJECTIVES

- Attract tourists to Kodiak.
- Attract conventions, meetings and events to be held in the City.
- Make the City more attractive through beautification projects.

SIGNIFICANT BUDGET CHANGES

No significant budget changes.

TOURISM FUND REVENUE SUMMARY

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Taxes					
Hotel & Motel Tax	\$ 105,991	\$ 133,008	\$ 110,000	\$ 77,665	\$ 119,000
Penalty & Interest	-	774	-	23,629	-
Total Taxes	<u>\$ 105,991</u>	<u>\$ 133,782</u>	<u>\$ 110,000</u>	<u>\$ 101,294</u>	<u>\$ 119,000</u>
Interest					
Interest on Investments	\$ 911	\$ 1,092	\$ 1,000	\$ 1,897	\$ 1,000
Total Interest	<u>\$ 911</u>	<u>\$ 1,092</u>	<u>\$ 1,000</u>	<u>\$ 1,897</u>	<u>\$ 1,000</u>
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Total Appropriation from Fund Bal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>\$ 106,902</u>	<u>\$ 134,873</u>	<u>\$ 116,000</u>	<u>\$ 103,191</u>	<u>\$ 120,000</u>

**SPECIAL REVENUE FUND
TOURISM DEVELOPMENT FUND**

EXPENDITURES

Department 251 - Tourism Fund
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Contributions	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
Administrative Charges	30,000	30,000	30,000	30,000	34,000
Total Expenditures	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 120,000

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Conventions/Meetings/Events	10	10	10	10
Number of Visitor Inquiries	7,065	8,330	5,132	6,842
Number of Visitors at Visitor Center	4,172	4,200	2,791	3,721
Number of Cruise Ships Visits	8	8	9	18

**SPECIAL REVENUE FUND
CITY ENHANCEMENT FUND**

PROGRAM DESCRIPTION

This fund was established to promote the financial stability of the City government and to provide long-term tax relief for the provision of public service. These funds are intended to be held perpetually in trust for the benefit of the present and future generations.

GOALS

To provide for the highest returns on investment while minimizing risk in order to preserve this fund.

OBJECTIVES

- Achieve the highest rate of return on investments within the City investment policy.
- Ensure funds shall be inflation proofed by earnings of the fund.

SIGNIFICANT BUDGET CHANGES

No significant budget changes.

ENHANCEMENT FUND REVENUE SUMMARY

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Interest					
Interest on Investments	\$ 270,281	\$ 106,349	\$ 120,000	\$ 320,760	\$ 120,000
Total Interest	\$ 270,281	\$ 106,349	\$ 120,000	\$ 320,760	\$ 120,000
Rents & Royalties					
Gibson Cove Cannery Rental	\$ 39,450	\$ 39,450	\$ 40,000	\$ 39,450	\$ -
Total Rents & Royalties	\$ 39,450	\$ 39,450	\$ 40,000	\$ 39,450	\$ -
Other Revenue					
Other Revenue	\$ 26,000	\$ 26,000	\$ -	\$ 50,686	\$ -
Total Other Revenue	\$ 26,000	\$ 26,000	\$ -	\$ 50,686	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,289,200	\$ -	\$ (120,000)
Total Appropriation from Fund Bal	\$ -	\$ -	\$ 1,289,200	\$ -	\$ (120,000)
Transfers					
Transfers From Other Funds	\$ 101,644	\$ 299,736	\$ 50,800	\$ -	\$ -
Total Transfers	\$ 101,644	\$ 299,736	\$ 50,800	\$ -	\$ -
Total Revenues	\$ 437,375	\$ 471,535	\$ 1,500,000	\$ 410,896	\$ -

**SPECIAL REVENUE FUND
CITY ENHANCEMENT FUND**

EXPENDITURES

Department 299 - Enhancement Fund
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Operating Transfers	\$ 1,086,695	\$ 1,954,099	\$ 1,500,000	\$ 1,500,000	\$ -
Total Expenditures	\$ 1,086,695	\$ 1,954,099	\$ 1,500,000	\$ 1,500,000	\$ -

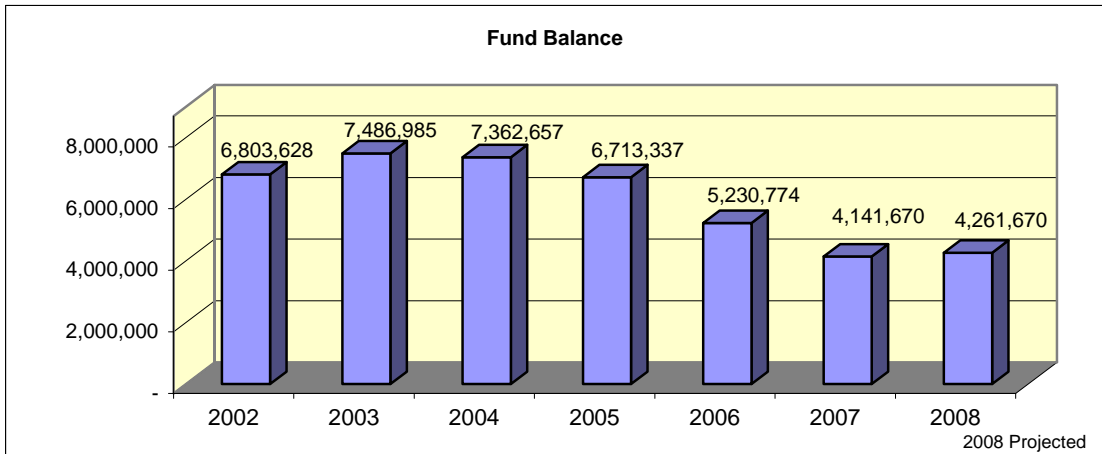
PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Interest Earnings	\$ 270,281	\$ 106,349	\$ 320,760	\$ 120,000





CAPTIAL PROJECT FUNDS

Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. The following is a list of the various capital project funds:

- **General Capital Project Fund - 300**
This fund provides for projects dealing with the new purchase of equipment, the development of land, or a feasibility study that is general in scope to the City.
- **Street Improvement Fund - 301**
This fund provides for new road construction, paving, and major road maintenance for the City's road system.
- **Public Safety Building Fund – 303**
This fund provides for the Construction of a new public safety building to house the police station and city jail.
- **Water Improvement Fund - 305**
This fund provides for the new construction and major maintenance and improvements to the water collection, water treatment facility and delivery system.
- **Sewer Improvement Fund - 306**
This fund provides for the new construction and the major maintenance and improvement of the sewer collection system and wastewater treatment plant.
- **Cargo Development Fund - 307**
This fund provides for the new construction and improvement of cargo piers and port facilities.
- **Harbor and Port Improvement Fund - 308**
This fund provides for the new construction and improvement of the floats, docks, and breakwater of harbor facilities.
- **Parks and Recreation Improvement Fund - 309**
This fund provides for the new construction and improvement of City owned parks, trails and recreational facilities.
- **Trident Basin Improvement Fund - 310**
This fund provides for the improvement of City owned Trident Basin Float Plane Facilities.

CAPITAL PROJECTS FUND

PROGRAM DESCRIPTION

The City Capital Project Funds account for construction projects, capital improvements to facilities and utilities, and performance for feasibility studies not accounted for in other funds. Financing is provided from various funds within the City, as well as State of Alaska capital grants for capital improvement projects. The priority of projects is set ultimately by the City Council after discussions with Administration on the availability of funds compliance regulation issues, public comment on the projects, and the overall need for the project.

GOALS

To protect the City's interest in each capital project by ensuring satisfactory job progress, reasonable performance, and clear and accurate communications.

OBJECTIVES

- To administer professional and construction contracts in a manner consistent with the appropriate legal requirements, City policies, and department needs for each project.
- To ensure timely completion of budgeted projects.

SIGNIFICANT BUDGET CHANGES

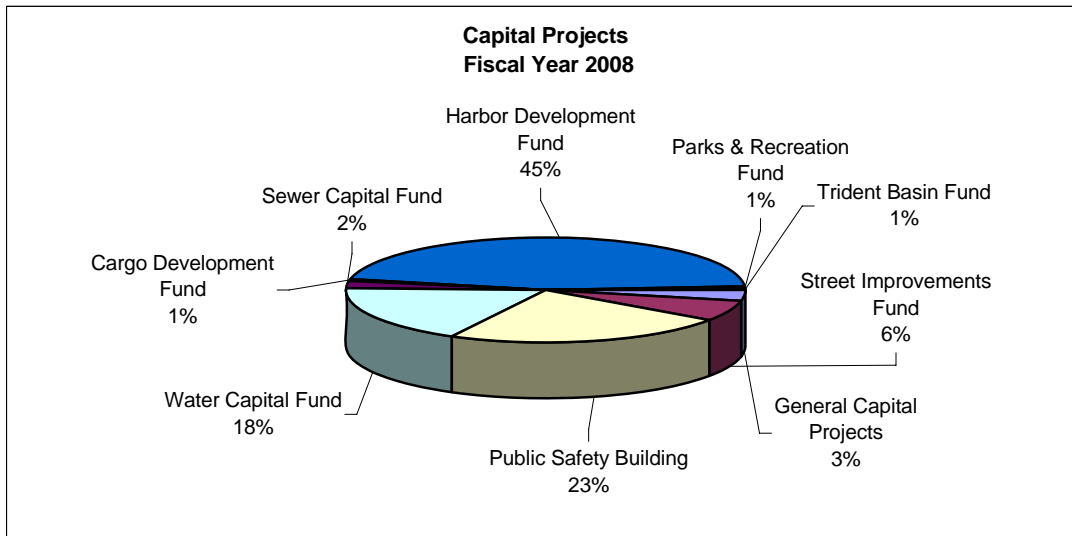
A new fund was added to account for the Public Safety Building Project.



**Capital Projects
Summary of Budgeted Revenues and Expenses by Fund**

	FY-2007 Budget	Completed Projects	FY-2007 Additions	FY-2008 Budget
Revenues:				
Fund 300 General Capital Projects	\$ 5,762,119	\$ 2,366,400	\$ 1,141,500	\$ 4,537,219
Fund 301 Street Improvements Fund	9,380,229	3,413,116	2,235,000	8,202,113
Fund 303 Public Safety Building	6,800,000	-	8,000,000	14,800,000
Fund 305 Water Capital Fund	9,593,950	6,427,350	6,125,400	9,292,000
Fund 306 Sewer Capital Fund	4,355,981	20,000	800,000	5,135,981
Fund 307 Cargo Development Fund	9,947,000	9,777,000	220,000	390,000
Fund 308 Harbor Development Fund	8,735,000	1,545,000	15,770,000	22,960,000
Fund 309 Parks & Recreation Fund	703,500	393,500	207,500	517,500
Fund 310 Trident Basin Improvements	4,690,584	-	180,000	4,870,584
Total Revenues:	\$ 59,968,363	\$ 23,942,366	\$ 34,679,400	\$ 70,705,397

Expenses:				
Fund 300 General Capital Projects	\$ 5,762,119	\$ 2,366,400	\$ 1,141,500	\$ 4,537,219
Fund 301 Street Improvements Fund	9,380,229	3,413,116	2,235,000	8,202,113
Fund 303 Public Safety Building	6,800,000	-	8,000,000	14,800,000
Fund 305 Water Capital Fund	9,593,950	6,427,350	6,125,400	9,292,000
Fund 306 Sewer Capital Fund	4,355,981	20,000	800,000	5,135,981
Fund 307 Cargo Development Fund	9,947,000	9,777,000	220,000	390,000
Fund 308 Harbor Development Fund	8,735,000	1,545,000	15,770,000	22,960,000
Fund 309 Parks & Recreation Fund	703,500	393,500	207,500	517,500
Fund 310 Trident Basin Improvements	4,690,584	-	180,000	4,870,584
Total Expenses:	\$ 59,968,363	\$ 23,942,366	\$ 34,679,400	\$ 70,705,397



Capital Projects
Summary of Budgeted Revenues and Expenses by Fund

Previous Years Activity	FY-2008 Balance	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$ 3,395,719	\$ 663,501	\$ 251,803	\$ 77,312	\$ 74,441	\$ 74,441
5,967,113	1,484,160	750,775	-	-	-
6,800,000	8,000,000	-	-	-	-
1,838,600	6,057,159	1,396,241	-	-	-
4,309,981	648,094	177,906	-	-	-
170,000	348,883	41,117	-	-	-
4,010,316	10,845,568	5,813,015	1,491,101	-	-
302,117	65,994	57,593	57,592	34,205	-
4,259,683	519,266	91,635	-	-	-
\$ 31,053,529	\$ 28,632,625	\$ 8,580,085	\$ 1,626,005	\$ 108,646	\$ 74,441
\$ 2,261,395	\$ 1,322,832	\$ 502,024	\$ 154,138	\$ 148,415	\$ 148,415
4,528,908	2,439,206	1,233,999	-	-	-
644,331	11,476,942	1,339,364	1,339,364	-	-
598,554	7,064,907	1,628,538	-	-	-
2,578,932	2,006,305	550,743	-	-	-
7,948,200	574,135	67,665	-	-	-
893,474	13,186,125	7,067,508	1,812,892	-	-
87,740	131,679	114,917	114,916	68,250	-
4,423,147	380,321	67,115	-	-	-
\$ 23,964,681	\$ 38,582,452	\$ 12,571,873	\$ 3,421,310	\$ 216,665	\$ 148,415

300.300 General Capital Projects Fund

	FY-2007 LTD Budget	Completed Projects	FY-2008 Additions	FY-2008 LTD Budget
Revenues				
Interest on Investments	\$ -	\$ -	\$ -	\$ -
State Grants	2,151,351	17,419	141,500	2,275,432
Federal Grants	348,664	-	-	348,664
Appropriation from Fund Balance	2,322,400	2,322,400	-	-
Total Revenues	\$ 4,822,415	\$ 2,339,819	\$ 141,500	\$ 2,624,096
Operating Transfers In:				
100 General Fund	\$ 574,704	\$ 26,581	\$ 1,000,000	\$ 1,548,123
252 Land Development	115,000	-	-	115,000
302 Building Improvement Fund	250,000	-	-	250,000
Total Operating Transfer In	\$ 939,704	\$ 26,581	\$ 1,000,000	\$ 1,913,123
Total Revenues	\$ 5,762,119	\$ 2,366,400	\$ 1,141,500	\$ 4,537,219
Projects				
401 4001 Near Island Land Development	\$ 45,000	\$ -	\$ -	\$ 45,000
402 4002 City Land Development	70,000	-	-	70,000
405 4005 Communications System Upgrade	1,667,742	-	-	1,667,742
409 4009 Compr Records Management Proj	250,000	-	-	250,000
412 4012 KPD Safety Suite	44,000	44,000	-	-
413 4013 Museum Building	250,000	-	125,000	375,000
414 4014 Municipal Airport Improvements	700,000	-	-	700,000
415 4015 KFD Deferred Maintenance	50,000	-	1,000,000	1,050,000
416 4016 Ambulance FY 07	200,000	-	-	200,000
417 4017 HAZMAT Response Vehicle	162,977	-	16,500	179,477
198 4098 Transfer 303 - Safety Building Project	2,300,000	2,300,000	-	-
198 4098 Transfer 100 - General Fund	22,400	22,400	-	-
Total Expense	\$ 5,762,119	\$ 2,366,400	\$ 1,141,500	\$ 4,537,219

300 General Capital Projects Fund

	Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	2,133,932	82,247	31,213	9,584	9,228	9,228
	348,664	-	-	-	-	-
	-	-	-	-	-	-
\$	2,482,596	\$ 82,247	\$ 31,213	\$ 9,584	\$ 9,228	\$ 9,228
\$	548,123	\$ 581,254	\$ 220,590	\$ 67,728	\$ 65,214	\$ 65,214
	115,000	-	-	-	-	-
	250,000	-	-	-	-	-
\$	913,123	\$ 581,254	\$ 220,590	\$ 67,728	\$ 65,214	\$ 65,214
\$	3,395,719	\$ 663,501	\$ 251,803	\$ 77,312	\$ 74,441	\$ 74,441
\$	23,259	\$ 6,500	\$ 3,810	\$ 3,810	\$ 3,810	\$ 3,810
	36,427	6,715	6,715	6,715	6,715	6,715
	1,647,559	20,183	-	-	-	-
	227,108	5,723	11,446	5,723	-	-
	-	-	-	-	-	-
	132,996	161,336	80,668	-	-	-
	10,550	137,890	137,890	137,890	137,890	137,890
	4,019	784,485	261,495	-	-	-
	-	200,000	-	-	-	-
	179,477	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	2,261,395	\$ 1,322,832	\$ 502,024	\$ 154,138	\$ 148,415	\$ 148,415

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2008 through 2012**

Project Title: *Near Island Land Development* **Project Number:** 4001
Project Description: *For disposal of City land on Near Island.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	45,000	23,259	21,741	6,500	3,810	3,810	3,810	3,810
Construction	-	-	-	-	-	-	-	-
Totals	\$ 45,000	\$ 23,259	\$ 21,741	\$ 6,500	\$ 3,810	\$ 3,810	\$ 3,810	\$ 3,810

Cost Beyond 5-years: None
Source of Funding: Land Development Fund
Operating Budget Effect: None

Project Title: *City Land Development* **Project Number:** 4002
Project Description: *For disposal of City land.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	70,000	36,427	33,573	6,715	6,715	6,715	6,715	6,715
Construction	-	-	-	-	-	-	-	-
Totals	\$ 70,000	\$ 36,427	\$ 33,573	\$ 6,715	\$ 6,715	\$ 6,715	\$ 6,715	\$ 6,715

Cost Beyond 5-years: None
Source of Funding: Land Development Fund
Operating Budget Effect: None

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2008 through 2012**

Project Title: *Communications Study* **Project Number:** 4005
Project Description: *A study to determine the equipment needs, integration of internal and external communications systems for the City dispatch and purchase of the needed equipment.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 115,000	\$ 112,660	\$ 2,340	\$ 2,340	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	1,552,742	1,534,899	17,843	17,843	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 1,667,742	\$ 1,647,559	\$ 20,183	\$ 20,183	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: State Homeland Security Grants and General Fund
Operating Budget Effect: New equipment will require annual maintenance costs estimated at \$2,000, depreciation.

Project Title: *Comprehensive Records Management Phase I* **Project Number:** 4009
Project Description: *This project will use consultants to develop a records management system for the City.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 250,000	\$ 227,108	\$ 22,892	\$ 5,723	\$ 11,446	\$ 5,723	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 250,000	\$ 227,108	\$ 22,892	\$ 5,723	\$ 11,446	\$ 5,723	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund
Operating Budget Effect: Administration costs for implemented records management system will be approximately 1/3 of Deputy Clerk's duties or \$20,000 per year, plus an additional \$2,000 service maintenance agreement.

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2008 through 2012**

Project Title: *Museum Building* **Project Number:** 4013
Project Description: *Restoration repairs to the Baranov Museum Building.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 2,000	\$ 1,170	\$ 830	\$ 553	\$ 277	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	55,000	54,202	798	532	266	-	-	-
Construction	318,000	77,625	240,375	160,250	80,125	-	-	-
Totals	\$ 375,000	\$ 132,996	\$ 242,004	\$ 161,336	\$ 80,668	\$ -	\$ -	\$ -

Cost Beyond 5-years: Annual utilities costs should decrease
Source of Funding: Federal Grant
Operating Budget Effect: Reduce utility cost by 2%.

Project Title: *Municipal Airport Improvements* **Project Number:** 4014
Project Description: *Improve the current municipal airport by installing lighting, fencing and design a new access road.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	400,000	10,550	389,450	77,890	77,890	77,890	77,890	77,890
Construction	300,000	-	300,000	60,000	60,000	60,000	60,000	60,000
Totals	\$ 700,000	\$ 10,550	\$ 689,450	\$ 137,890	\$ 137,890	\$ 137,890	\$ 137,890	\$ 137,890

Cost Beyond 5-years: None
Source of Funding: State grant
Operating Budget Effect: Upon completion of the project we will need to maintain the new road and pay the electricity for the new lighting.

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2008 through 2012**

Project Title: *Kodiak Fire Department Deferred Maintenance* **Project Number:** 4015
Project Description: *Replace the existing furnace with a new one.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 50,000	\$ -	\$ 50,000	\$ 37,500	\$ 12,500	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	1,000,000	4,019	995,981	746,985	248,995	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 1,050,000	\$ 4,019	\$ 1,045,981	\$ 784,485	\$ 261,495	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund
Operating Budget Effect: Lower heating costs due to a more efficient furnace. No estimated savings/cost at this time.

Project Title: *Ambulance* **Project Number:** 4016
Project Description: *Purchase a new ambulance.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	200,000	-	200,000	200,000	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -

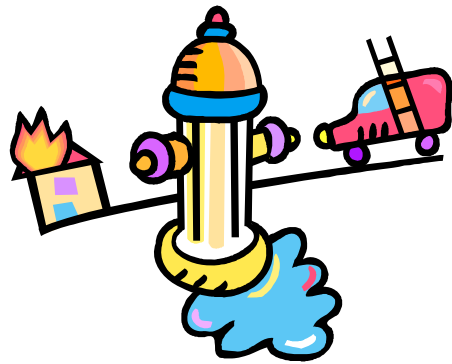
Cost Beyond 5-years: None
Source of Funding: General Fund
Operating Budget Effect: The new ambulance will require annual maintenance and depreciation.

**City of Kodiak
General Capital Projects Fund - 300
Fiscal Years 2008 through 2012**

Project Title: *HAZMAT Response Vehicle* **Project Number:** 4017
Project Description: *Purchase a HAZMAT vehicle that can transport HAZMAT equipment and personnel.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	179,477	179,477	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 179,477	\$ 179,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: State Homeland Security Grant
Operating Budget Effect: The new vehicle will require annual maintenance and depreciation.



301.320 Street Improvement Fund

	FY-2007 Budget	Completed Projects	FY-2008 Additions	FY-2008 Budget
Revenues				
Interest on Investment	\$ 120,000	\$ -	\$ -	\$ 120,000
State Grants	448,300	-	-	448,300
Federal Grants	433,700	-	-	433,700
Appropriation from Fund Balance	4,456,420	1,518,116	1,785,000	4,723,304
Total Revenues	\$ 5,458,420	\$ 1,518,116	\$ 1,785,000	\$ 5,725,304
Operating Transfers In:				
100 General Fund	\$ 2,338,500	\$ 1,595,000	\$ 450,000	\$ 1,193,500
550 Water Utility Fund	948,900	300,000	-	648,900
570 Sewer Utility Fund	634,409	-	-	634,409
Total Operating Transfer In	\$ 3,921,809	\$ 1,895,000	\$ 450,000	\$ 2,476,809
Total Revenues	\$ 9,380,229	\$ 3,413,116	\$ 2,235,000	\$ 8,202,113
Projects				
502 5002 Selief Lane Paving	\$ 1,589,928	\$ -	\$ -	\$ 1,589,928
503 5003 Annual Sidewalk/Curb	360,032	-	60,000	420,032
504 5004 Natalia Lane/Alder Lane	2,817,153	-	-	2,817,153
512 5012 Steller Way Improvements	1,785,000	1,785,000	-	-
519 5019 Maple Street	1,200,000	-	-	1,200,000
521 5021 Mill Bay Rut Repair	150,000	150,000	-	-
522 5022 Mill Bay Overlay	-	-	1,900,000	1,900,000
198 5098 Transfer 100 - Assessment Software	10,000	10,000	10,000	10,000
198 5098 Transfer 100 - Balance of Project 5013	251,700	251,700	-	-
198 5098 Transfer 100 - Equipment 100.160	323,000	323,000	65,000	65,000
198 5098 Transfer 306 - Sewer Fund	143,416	143,416	-	-
198 5098 Transfer 305 - Water Fund	750,000	750,000	200,000	200,000
Total I	\$ 9,380,229	\$ 3,413,116	\$ 2,235,000	\$ 8,202,113

301 Street Improvement Fund

	Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$	120,000	\$ -	\$ -	\$ -	\$ -	\$ -
	448,300	-	-	-	-	-
	433,700	-	-	-	-	-
	2,938,304	1,185,336	599,612	-	-	-
\$	3,940,304	\$ 1,185,336	\$ 599,612	\$ -	\$ -	\$ -
\$	743,500	\$ 298,824	\$ 151,163	\$ -	\$ -	\$ -
	648,900	-	-	-	-	-
	634,409	-	-	-	-	-
\$	2,026,809	\$ 298,824	\$ 151,163	\$ -	\$ -	\$ -
\$	5,967,113	\$ 1,484,160	\$ 750,775	\$ -	\$ -	\$ -
\$	1,330,079	\$ 259,849	\$ -	\$ -	\$ -	\$ -
	317,779	102,253	-	-	-	-
	2,817,047	106	-	-	-	-
	-	-	-	-	-	-
	64,003	851,998	283,999	-	-	-
	-	-	-	-	-	-
	-	950,000	950,000	-	-	-
	-	10,000	-	-	-	-
	-	-	-	-	-	-
	-	65,000	-	-	-	-
	-	-	-	-	-	-
	-	200,000	-	-	-	-
\$	4,528,908	\$ 2,439,206	\$ 1,233,999	\$ -	\$ -	\$ -

**City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2008 through 2012**

Project Title: *Selief Lane Paving* **Project Number:** 5002
Project Description: *Pave Selief Lane, Lynden Way, Bonaparte, Mozart Circle. Replace water & sewer utilities.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 25,000	\$ 19,052	\$ 5,948	\$ 5,948	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	80,000	70,502	9,498	9,498	-	-	-	-
Construction	1,484,928	1,240,525	244,403	244,403	-	-	-	-
Totals	\$ 1,589,928	\$ 1,330,079	\$ 259,849	\$ 259,849	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Water Utility Fund, Sewer Utility Fund, & State Grant
Operating Budget Effect: Maintenance costs should be lower due to improved utilities.

Project Title: *Annual Sidewalk & Curb* **Project Number:** 5003
Project Description: *Annual Repairs to Sidewalks, Curbs, and Gutters.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 36,500	\$ 22,698	\$ 13,802	\$ 13,802	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	60,000	34,405	25,595	25,595	-	-	-	-
Construction	323,532	260,676	62,856	62,856	-	-	-	-
Totals	\$ 420,032	\$ 317,779	\$ 102,253	\$ 102,253	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Water Utility Fund & Sewer Utility Fund
Operating Budget Effect: Annual repairs keep costs consistent from year to year.

City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2008 through 2012

Project Title: *Natalia Way & Alder Lane* **Project Number:** 5004
Project Description: *Replace utilities, reconstruct & pave Natalia Way and Alder Lane*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 30,500	\$ 30,422	\$ 78	\$ 78	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	360,500	360,472	28	28	-	-	-	-
Construction	2,426,153	2,426,153	-	-	-	-	-	-
Totals	\$ 2,817,153	\$ 2,817,047	\$ 106	\$ 106	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Water Utility Fund & Sewer Utility Fund
Operating Budget Effect: Maintenance costs should be lower due to improved utilities.

Project Title: *Maple Street* **Project Number:** 5019
Project Description: *Reconstruction and paving of Maple Street. Water & Sewer lines will be replaced along with paving, drainage, curb, gutter and sidewalk installation.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 60,000	\$ 58,153	\$ 1,847	\$ 1,385	\$ 462	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	50,000	5,850	44,150	33,113	11,038	-	-	-
Construction	1,090,000	-	1,090,000	817,500	272,500	-	-	-
Totals	\$ 1,200,000	\$ 64,003	\$ 1,135,997	\$ 851,998	\$ 283,999	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Water Utility Fund & Sewer Utility Fund
Operating Budget Effect: Maintenance costs should be lower due to improved utilities.

**City of Kodiak
Street Improvement Fund - 301
Fiscal Years 2008 through 2012**

Project Title: *Mill Bay Overlay* **Project Number:** 5022
Project Description: *Overlay the driving lanes of Mill Bay Road.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	1,900,000	-	1,900,000	950,000	950,000	-	-	-
Totals	\$ 1,900,000	\$ -	\$ 1,900,000	\$ 950,000	\$ 950,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund
Operating Budget Effect: Help offset future road maintenance due to improved road conditions.

Project Title: *Transfer* **Project Number:** 5098
Project Description: *This project transfers remaining amounts from closed projects and returns those amounts to the originating fund.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	275,000	-	275,000	275,000	-	-	-	-
Totals	\$ 275,000	\$ -	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Water Capital Fund & Sewer Capital Fund
Operating Budget Effect: None



303.335 Public Safety Building

	FY-2007 Budget	Completed Projects	FY-2008 Additions	FY-2008 Budget
Revenues				
State Grants	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
Federal Grants	-	-	-	-
Proceeds from 2007 Bond Sale	-	-	8,000,000	8,000,000
Appropriation from Fund Balance	315,000	-	-	315,000
Total Revenues	\$ 3,315,000	\$ -	\$ 8,000,000	\$ 11,315,000
Operating Transfers In:				
252 Land Development	185,000	-	-	185,000
299 Enhancement Fund	3,300,000	-	-	3,300,000
Total	\$ 3,485,000	\$ -	\$ -	\$ 3,485,000
Total Revenues	\$ 6,800,000	\$ -	\$ 8,000,000	\$ 14,800,000
Projects				
650 6500 Police Station Engineering/Design	\$ 2,300,000	\$ -	\$ -	\$ 2,300,000
651 6501 Police Station Construction	4,500,000	-	8,000,000	12,500,000
Total Expense	\$ 6,800,000	\$ -	\$ 8,000,000	\$ 14,800,000

303 Public Safety Building

	Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$	3,000,000	-	-	-	-	-
	-	-	-	-	-	-
	-	8,000,000	-	-	-	-
	315,000	-	-	-	-	-
\$	3,315,000	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -
	185,000	-	-	-	-	-
	3,300,000	-	-	-	-	-
\$	3,485,000	\$ -	\$ -	\$ -	\$ -	\$ -
\$	6,800,000	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -

\$	642,357	\$ 552,548	\$ 552,548	\$ 552,548	\$ -	\$ -
	1,975	10,924,394	786,816	786,816	-	-
\$	644,331	\$ 11,476,942	\$ 1,339,364	\$ 1,339,364	\$ -	\$ -

**City of Kodiak
General Capital Projects Fund - 303
Fiscal Years 2008 through 2012**

Project Title: *Police Station Engineering & Design* **Project Number:** 6500
Project Description: *Engineering & design fees for the new Police Station.*

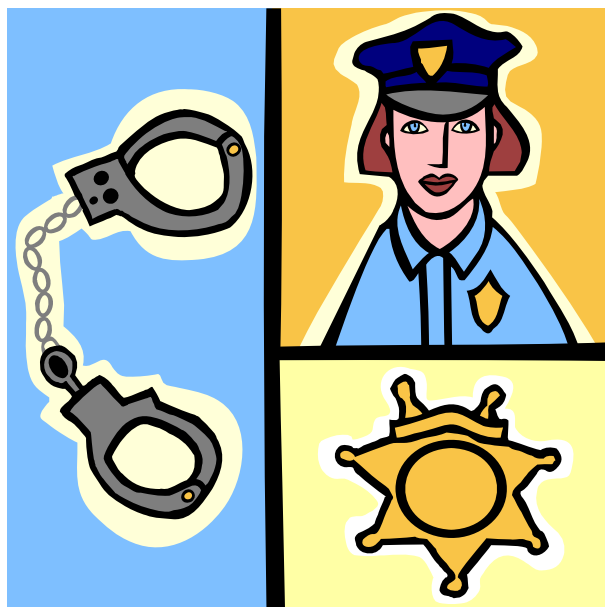
Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 10,000	\$ 7,127	\$ 2,873	\$ 958	\$ 958	\$ 958	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	2,290,000	635,229	1,654,771	551,590	551,590	551,590	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 2,300,000	\$ 642,357	\$ 1,657,643	\$ 552,548	\$ 552,548	\$ 552,548	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund
Operating Budget Effect: Reduction in operating costs due to newer and more efficient building.

Project Title: *Police Station Construction* **Project Number:** 6501
Project Description: *Construct a new police station.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 50,000	\$ 1,825	\$ 48,175	\$ 12,044	\$ 18,066	\$ 18,066	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	2,050,000	-	2,050,000	512,500	\$ 768,750	\$ 768,750	-	-
Construction	10,400,000	150	10,399,850	10,399,850	-	-	-	-
Totals	\$ 12,500,000	\$ 1,975	\$ 12,498,025	\$ 10,924,394	\$ 786,816	\$ 786,816	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, General Obligation Bond, and State grant
Operating Budget Effect: Maintenance costs should be lowered due to the new building.



305.340 Water Improvement Fund

	FY-2007 Budget	Completed Projects	FY-2008 Additions	FY-2008 Budget
Revenues				
State Grants	\$ 483,500	\$ 483,500	\$ 1,525,400	\$ 1,525,400
Proceeds from AK Drinking Water Loan			3,550,000	3,550,000
Water Utility Sales (10%)	530,000	293,000	-	237,000
Appropriation from Fund Balance	4,486,000	3,397,400	650,000	1,738,600
Total Revenues	\$ 5,499,500	\$ 4,173,900	\$ 5,725,400	\$ 7,051,000
Operating Transfers In:				
301 Street Improvement Fund	\$ 750,000	\$ -	\$ 200,000	\$ 950,000
306 Sewer Capital Fund - 306	\$ -	\$ -	\$ 200,000	200,000
550 Water Utility Fund - 550	2,255,225	1,164,225	-	1,091,000
570 Sewer Utility Fund -570	1,089,225	1,089,225	-	-
Total Operating Transfer In	\$ 4,094,450	\$ 2,253,450	\$ 400,000	\$ 2,241,000
Total Revenues	\$ 9,593,950	\$ 6,427,350	\$ 6,125,400	\$ 9,292,000

Projects					
707	7007 Ultraviolet Light Feasibility Study	\$ 135,000	\$ 135,000	\$ -	\$ -
710	7010 AHF/Hillside Water Line	75,000	75,000	-	-
711	7011 Safety Inspections & Demolition of Dams	810,000	-	-	810,000
713	7013 Aleutian Homes Water & Sewer Replacement Project Phase I Willow Street	2,948,450	2,948,450	-	-
714	7014 Sharatin & Tugidak Court Water	1,050,000	1,050,000	-	-
716	7016 Aleutian Homes Water & Sewer Replacement Project Phase II Willow Street	2,932,000	1,525,400	1,525,400	2,932,000
717	7017 Periodic Dam Safety Inspections	70,000	-	-	70,000
718	7018 Upgrade Water Main Armstrong - Rez	880,000	-	-	880,000
719	7019 Water Treatment Fence	13,500	13,500	-	-
720	7020 UV Pre/Final Design Secondary Water Treatment Facility	-	-	800,000	800,000
721	7021 Phase II Downtown Comprehensive Water, Sewer, & Storm Drain	-	-	1,000,000	1,000,000
822	7022 Aleutian Homes Water & Sewer Replacement Project: Phase IV	-	-	2,400,000	2,400,000
198	7098 Transfer 308 - Harbor Fund	680,000	680,000	400,000	400,000
Total Expense		\$ 9,593,950	\$ 6,427,350	\$ 6,125,400	\$ 9,292,000

AHF = Alaska Housing Finance

305 Water Improvement Fund

Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$ -	\$ 1,239,648	\$ 285,752	\$ -	\$ -	\$ -
-	2,884,981	665,019	-	-	-
-	192,603	44,397	-	-	-
1,088,600	528,236	121,764	-	-	-
\$ 1,088,600	\$ 4,845,467	\$ 1,116,933	\$ -	\$ -	\$ -
\$ 750,000	\$ 162,534	\$ 37,466	\$ -	\$ -	\$ -
-	162,534	37,466	-	-	-
-	886,624	204,376	-	-	-
-	-	-	-	-	-
\$ 750,000	\$ 1,211,692	\$ 279,308	\$ -	\$ -	\$ -
\$ 1,838,600	\$ 6,057,159	\$ 1,396,241	\$ -	\$ -	\$ -

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
517,154	292,846	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,991	1,462,505	1,462,505	-	-	-
24,578	45,422	-	-	-	-
49,832	664,134	166,034	-	-	-
-	-	-	-	-	-
-	800,000	-	-	-	-
-	1,000,000	-	-	-	-
-	2,400,000	-	-	-	-
-	400,000	-	-	-	-
\$ 598,554	\$ 7,064,907	\$ 1,628,538	\$ -	\$ -	\$ -

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2008 through 2012

Project Title: *Safety Inspections & Demolition of Dams* **Project Number:** 7011
Project Description: *Remove the two Bettinger Dams and install a rock lined drainage channel to avoid sediment from migrating downstream and install an earthen drainage berm to control run off.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 600,000	\$ 517,154	\$ 82,846	\$ 82,846	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	210,000	-	210,000	210,000	-	-	-	-
Totals	\$ 810,000	\$ 517,154	\$ 292,846	\$ 292,846	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Water Utility Fund and Fund Balance
Operating Budget Effect: This project will decrease the costs of repair and maintenance.

Project Title: *Aleutian Homes Water & Sewer Project Phase II* **Project Number:** 7016
Project Description: *Replace 50 year old water & sewer mains along with existing drainage culverts.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 32,000	\$ 3,753	\$ 28,247	\$ 14,124	\$ 14,124	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	100,000	3,238	96,762	48,381	48,381	-	-	-
Construction	2,800,000	-	2,800,000	1,400,000	1,400,000	-	-	-
Totals	\$ 2,932,000	\$ 6,991	\$ 2,925,009	\$ 1,462,505	\$ 1,462,505	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Water Utility Fund, Sewer Utility Fund, & State Grant
Operating Budget Effect: This project will decrease the costs of repair and maintenance.

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2008 through 2012

Project Title: *Periodic Dam Safety Inspections* **Project Number:** 7017
Project Description: *Required inspections with reporting to the State of Alaska due every three years.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 70,000	\$ 24,578	\$ 45,422	\$ 45,422	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 70,000	\$ 24,578	\$ 45,422	\$ 45,422	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: Expenses incurred every three years
Source of Funding: Use of Fund Balance
Operating Budget Effect: Should have no impact on operating budget.

Project Title: *Upgrade Water Main at Armstrong - Rezanof* **Project Number:** 7018
Project Description: *Replace 30 year old water line and connect to a dead-end line.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 10,000	\$ 2,333	\$ 7,667	\$ 6,134	\$ 1,533	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	100,000	47,500	52,500	42,000	10,500	-	-	-
Construction	770,000	-	770,000	616,000	154,000	-	-	-
Totals	\$ 880,000	\$ 49,832	\$ 830,168	\$ 664,134	\$ 166,034	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Water Utility Sales & Use of Fund Balance
Operating Budget Effect: This project will decrease the costs of repair and maintenance.

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2008 through 2012

Project Title: *UV Pre/Final Design Secondary Water* **Project Number:** 7020
Project Description: *Study and design a new Ultraviolet Facility to meet the new and current water regulations.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 800,000	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 800,000	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Use of Fund Balance and Alaska Drinking Water Loan Fund
Operating Budget Effect: Future water treatment costs will be increased due to the new UV treatment.

Project Title: *Phase II Downtown Comprehensive Water, Sewer & Storm Drain* **Project Number:** 7021
Project Description: *Water & sewer improvement project, design phase.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 15,000	\$ -	\$ 15,000	\$ 12,000	\$ 3,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	985,000	-	985,000	985,000	-	-	-	-
Totals	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 997,000	\$ 3,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Alaska Clean Water Loan Fund and Alaska Drinking Water Loan Fund
Operating Budget Effect: Design phase, no budget impact.

City of Kodiak
Water Improvement Fund - 305
Fiscal Years 2008 through 2012

Project Title: *Phase IV Aleutian Homes Water and Sewer* **Project Number:** 7022
Project Description: *Water & sewer improvement project, design and construction.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 15,000	\$ -	\$ 15,000	\$ 12,000	\$ 3,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	985,000	-	985,000	788,000	197,000	-	-	-
Totals	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 800,000	\$ 200,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Use of Fund Balance, Alaska Clean Water Loan Fund, Alaska Drinking Water Loan Fund, Sewer Fund & Street Improvement Fund
Operating Budget Effect: Should have little effect on the budget due to newer lines and therefore less maintenance.

Project Title: *Transfer* **Project Number:** 7098
Project Description: *This project transfers remaining amounts from closed projects and returns those amounts to the originating fund.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	400,000	-	400,000	400,000	-	-	-	-
Totals	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Harbor Fund
Operating Budget Effect: None

306.350 Sewer Improvement Fund

	FY-2007 Budget	Completed Projects	FY-2008 Additions	FY-2008 Budget
Revenues				
State Grants	\$ -	\$ -		
Interest on Investment	-	-	-	-
Sewer Utility Sales (10%)	26,000	-	-	26,000
Appropriation from Fund Balance	385,000	-	800,000	1,185,000
Total Revenues	\$ 411,000	\$ -	\$ 800,000	\$ 1,211,000
Operating Transfers In:				
301 Street Improvement Fund	\$ 143,416	\$ -	\$ -	\$ 143,416
305 Water improvement Fund 305	680,000	-	-	680,000
306 Sewer Improvement Fund 306	-	-	-	-
550 Water Utility Fund 550	1,480,000	-	-	1,480,000
570 Sewer Utility Fund - 570	1,641,565	20,000	-	1,621,565
Total Operating Transfer In	\$ 3,944,981	\$ 20,000	\$ -	\$ 3,924,981
Total Revenues	\$ 4,355,981	\$ 20,000	\$ 800,000	\$ 5,135,981

Projects					
750	7500 Downtown Water & Sewer Replacement project Phase I ("Y" Intersection)	\$ 3,902,981	\$ -	\$ -	\$ 3,902,981
753	7503 Mill Bay Lift Stations Upgrade	257,000	-	-	257,000
754	7504 Lift Station Level Sensor	20,000	20,000	-	-
758	7508 Lift Station Electrical Repairs (5)	26,000	-	-	26,000
759	7509 Upgrade Lift Station #1	150,000	-	-	150,000
761	7510 Sludge Study	-	-	200,000	200,000
198	7598 Transfer to 305 Water Fund	-	-	200,000	200,000
198	7598 Transfer to 308 Harbor Fund	-	-	400,000	400,000
	Total Expense	\$ 4,355,981	\$ 20,000	\$ 800,000	\$ 5,135,981

306 Sewer Improvement Fund

	Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
	-	20,400	5,600	-	-	-
	385,000	627,694	172,306	-	-	-
\$	385,000	\$ 648,094	\$ 177,906	\$ -	\$ -	\$ -
\$	143,416	\$ -	\$ -	\$ -	\$ -	\$ -
	680,000	-	-	-	-	-
	1,480,000	-	-	-	-	-
	1,621,565	-	-	-	-	-
\$	3,924,981	\$ -	\$ -	\$ -	\$ -	\$ -
\$	4,309,981	\$ 648,094	\$ 177,906	\$ -	\$ -	\$ -

\$	2,501,699	\$ 1,050,962	\$ 350,321	\$ -	\$ -	\$ -
	76,154	90,423	90,423	-	-	-
	-	-	-	-	-	-
	1,079	24,921	-	-	-	-
	-	120,000	30,000	-	-	-
	-	120,000	80,000	-	-	-
	-	200,000	-	-	-	-
	-	400,000	-	-	-	-
\$	2,578,932	\$ 2,006,305	\$ 550,743	\$ -	\$ -	\$ -

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2008 through 2012

Project Title: *Downtown Water & Sewer Replacement, Phase I* **Project Number:** 7500
Project Description: *Replacement of the asbestos concrete water and sewer mains from the intersection of Marine Way and Rezanof to the Thorsheim intersection of Mill Bay Road.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 25,000	\$ 22,497	\$ 2,503	\$ 1,878	\$ 626	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	190,000	109,166	80,834	60,626	20,209	-	-	-
Construction	3,687,981	2,370,037	1,317,944	988,458	329,486	-	-	-
Totals	\$ 3,902,981	\$ 2,501,699	\$ 1,401,282	\$ 1,050,962	\$ 350,321	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Water Utility Fund, Sewer Utility Fund & Use of Fund Balance
Operating Budget Effect: Repair & maintenance costs should be decreased.

Project Title: *Mill Bay Lift Station Upgrade* **Project Number:** 7503
Project Description: *Enhance the performance of the Mill Bay Lift Station to reduce overflows.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 500	\$ 273	\$ 227	\$ 114	\$ 114	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	256,500	75,881	180,619	90,309	90,309	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 257,000	\$ 76,154	\$ 180,846	\$ 90,423	\$ 90,423	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Water Utility Fund, Sewer Utility Fund & Use of Fund Balance
Operating Budget Effect: Reduce overtime cost.

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2008 through 2012

Project Title: *Lift Station Electrical Repairs (5)* **Project Number:** 7508
Project Description: *This project will provide for electrical repairs on lift stations 1,2,3,4,& 6, and will replace the two mainline valves in lift station 5 that have not yet failed. Repair parts for these valves are no longer available.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	26,000	1,079	24,921	24,921	-	-	-	-
Totals	\$ 26,000	\$ 1,079	\$ 24,921	\$ 24,921	\$ -	\$ -	\$ -	\$ -
0								

Cost Beyond 5-years: None
Source of Funding: Use of Fund Balance
Operating Budget Effect: Reduce operating cost.

Project Title: *Upgrade Lift Station #1* **Project Number:** 7509
Project Description: *Replace lift station #1, the necessary underground work, curb, gutter and sidewalk in the project area.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	150,000	-	150,000	120,000	30,000	-	-	-
Totals	\$ 150,000	\$ -	\$ 150,000	\$ 120,000	\$ 30,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Use of Fund Balance
Operating Budget Effect: Should decrease maintenance costs.

City of Kodiak
Sewer Improvement Fund - 306
Fiscal Years 2008 through 2012

Project Title: *Sludge Study* **Project Number:** 7510
Project Description: *Study to determine the best way to process and dispose of sludge.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 200,000	\$ -	\$ 200,000	\$ 120,000	\$ 80,000	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 200,000	\$ -	\$ 200,000	\$ 120,000	\$ 80,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Use of Fund Balance
Operating Budget Effect: No budget effect.

Project Title: *Transfer* **Project Number:** 7598
Project Description: *This project transfers remaining amounts from closed projects and returns those amounts to the originating fund.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	600,000	-	600,000	480,000	120,000	-	-	-
Totals	\$ 600,000	\$ -	\$ 600,000	\$ 480,000	\$ 120,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Harbor Fund
Operating Budget Effect: None



307.360 Cargo Development Fund

	FY-2007 Budget	Completed Projects	FY-2008 Additions	FY-2008 Budget
Revenues				
State Grants	\$ 500,000	\$ 500,000	\$ -	\$ -
Federal Grants	3,800,000	3,800,000	-	-
Interest on Investment	-	-	-	-
Appropriation from Fund Balance	2,212,000	2,112,000	-	100,000
Total Revenues	\$ 6,512,000	\$ 6,412,000	\$ -	\$ 100,000
Operating Transfers In:				
100 General Fund	\$ 120,000	\$ 65,000	\$ -	\$ 55,000
500 Cargo Fund	3,300,000	3,300,000	220,000	220,000
510 Harbor Fund	15,000	-	-	15,000
Total Operating Transfer In	\$ 3,435,000	\$ 3,365,000	\$ 220,000	\$ 290,000
Total Revenues	\$ 9,947,000	\$ 9,777,000	\$ 220,000	\$ 390,000
Projects				
801 8001 Pier II Reconstruction (NOAA)	\$ 8,200,000	\$ 8,200,000	\$ -	\$ -
804 8004 Pier II Pavement Repairs	115,000	-	-	115,000
807 8007 Pier III Repairs (FY 06)	1,577,000	1,577,000	-	-
808 8008 Pier III Pavement Repairs	55,000	-	-	55,000
810 8010 Pier II Sprinkler System	-	-	200,000	200,000
811 8011 Overhead Door	-	-	20,000	20,000
Total Expense	\$ 9,947,000	\$ 9,777,000	\$ 220,000	\$ 390,000

NOAA = National Oceanic and Atmospheric Administration

307 Cargo Development Fund

	Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	100,000	89,457	10,543	-	-	-
<hr/>						
\$	100,000	\$ 89,457	\$ 10,543	\$ -	\$ -	\$ -
\$	55,000	\$ 49,201	\$ 5,799	\$ -	\$ -	\$ -
	-	196,806	23,194	-	-	-
	15,000	13,419	1,581	-	-	-
<hr/>						
\$	70,000	\$ 259,425	\$ 30,575	\$ -	\$ -	\$ -
<hr/>						
\$	170,000	\$ 348,883	\$ 41,117	\$ -	\$ -	\$ -
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\$	7,846,709	\$ 335,626	\$ 17,665	\$ -	\$ -	\$ -
	90,755	24,245	-	-	-	-
	-	-	-	-	-	-
	10,736	44,264	-	-	-	-
	-	150,000	50,000	-	-	-
	-	20,000	-	-	-	-
<hr/>						
\$	7,948,200	\$ 574,135	\$ 67,665	\$ -	\$ -	\$ -
<hr/>						

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2008 through 2012

Project Title: *Pier II Reconstruction (NOAA)* **Project Number:** 8001
Project Description: *The purpose of this project is to replace the old section of Pier II, extend the pier and develop a Master Plan for the entire Pier.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 40,000	\$ 39,856	\$ 144	\$ 137	\$ 7	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	1,000,000	698,629	301,371	286,302	15,069	-	-	-
Construction	7,160,000	7,108,224	51,776	49,187	2,589	-	-	-
Totals	\$ 8,200,000	\$ 7,846,709	\$ 353,291	\$ 335,626	\$ 17,665	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: State Grant, Cargo Fund
Operating Budget Effect: This project will allow for the Oscar Dyson NOAA Research Vessel to dock at this pier.

NOAA = National Oceanic and Atmospheric Administration

Project Title: *Pier II Pavement Repairs* **Project Number:** 8004
Project Description: *Repair pavement in Pier II area.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	5,000	-	5,000	5,000	-	-	-	-
Construction	110,000	90,755	19,245	19,245	-	-	-	-
Totals	\$ 115,000	\$ 90,755	\$ 24,245	\$ 24,245	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Cargo Fund
Operating Budget Effect: Should have no effect on costs.

City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2008 through 2012

Project Title: *Pier III Pavement Repairs* **Project Number:** 8008
Project Description: *Complete Pavement repairs on Pier III.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 1,000	\$ 781	\$ 219	\$ 219	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	9,000	-	9,000	9,000	-	-	-	-
Construction	45,000	9,955	35,045	35,045	-	-	-	-
Totals	\$ 55,000	\$ 10,736	\$ 44,264	\$ 44,264	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund Transfer
Operating Budget Effect: Should have no effect on costs.

Project Title: *Pier II Sprinkler System* **Project Number:** 8010
Project Description: *Full replacement of the sprinkler system in the Pier II Warehouse.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	200,000	-	200,000	150,000	50,000	-	-	-
Totals	\$ 200,000	\$ -	\$ 200,000	\$ 150,000	\$ 50,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Harbor Fund
Operating Budget Effect: Should have no effect on costs.

**City of Kodiak
Cargo Development Fund - 307
Fiscal Years 2008 through 2012**

Project Title: *Overhead Door*
Project Description: *Replacing 25 year old doors with code complaint doors.*

Project Number: 8011

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	20,000	-	20,000	20,000	-	-	-	-
Totals	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Harbor Fund
Operating Budget Effect: Should have no effect on costs.



308.370 Harbor and Port Improvement Fund

	FY-2007 Budget	Completed Projects	FY-2008 Additions	FY-2008 Budget
Revenues				
State Grants	\$ 2,000,000	\$ -	\$ 1,200,000	\$ 3,200,000
Federal Grants	2,300,000	-	-	2,300,000
Proceeds from Revenue Bond Sales	-	-	10,000,000	10,000,000
Interest on Investment	-	-	-	-
Appropriation from Fund Balance	3,305,000	1,005,000	3,370,000	5,670,000
Total Revenues	\$ 7,605,000	\$ 1,005,000	\$ 14,570,000	\$ 21,170,000
Operating Transfers In:				
100 General Fund	\$ 1,130,000	\$ 540,000	\$ 400,000	\$ 990,000
305 Water Improvement Fund	-	-	400,000	400,000
306 Sewer Improvement Fund	-	-	400,000	400,000
Total Operating Transfer In	\$ 1,130,000	\$ 540,000	\$ 1,200,000	\$ 1,790,000
Total Revenues	\$ 8,735,000	\$ 1,545,000	\$ 15,770,000	\$ 22,960,000

Projects				
837 8507 Landscaping	\$ 25,000	\$ 25,000	\$ -	\$ -
839 8509 St. Herman Harbor - M & P Floats	350,000	-	8,950,000	9,300,000
843 8513 Ferry Dock Maintenance (Pier I)	70,000	70,000	-	-
844 8514 Boat Yard - Lift	6,600,000	-	6,400,000	13,000,000
845 8515 Harbor Security Camera System	10,000	-	-	10,000
846 8516 Boat Launch SPH Floats	150,000	-	-	150,000
847 8517 Restrooms, Fisherman's Hall	30,000	-	-	30,000
848 8518 Bull Rails, Oscar's Dock	50,000	-	-	50,000
849 8519 SPH Ladders	-	-	20,000	20,000
850 8520 SHH Repairs	-	-	400,000	400,000
195 8598 Transfer 100 - General Fund	1,450,000	1,450,000	-	-
Total Expense	\$ 8,735,000	\$ 1,545,000	\$ 15,770,000	\$ 22,960,000

308 Harbor and Port Improvement Fund

	Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$	115,316	\$ 1,843,291	\$ 987,968	\$ 253,425	\$ -	\$ -
\$	-	1,374,393	736,648	188,958	-	-
\$	-	5,975,624	3,202,819	821,558	-	-
	-	-	-	-	-	-
	3,305,000	1,413,235	757,467	194,298	-	-
\$	3,420,316	\$ 10,606,543	\$ 5,684,902	\$ 1,458,239	\$ -	\$ -
	-	-	-	-	-	-
\$	590,000	\$ 239,025	\$ 128,113	\$ 32,862	\$ -	\$ -
	-	239,025	128,113	32,862	-	-
	-	239,025	128,113	32,862	-	-
\$	590,000	\$ 239,025	\$ 128,113	\$ 32,862	\$ -	\$ -
\$	4,010,316	\$ 10,845,568	\$ 5,813,015	\$ 1,491,101	\$ -	\$ -

\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	362,773	4,468,613	4,021,752	446,861	-	-
	-	-	-	-	-	-
	519,844	8,382,062	2,732,062	1,366,031	-	-
	-	10,000	-	-	-	-
	10,809	74,247	64,944	-	-	-
	-	15,000	15,000	-	-	-
	47	26,203	23,750	-	-	-
	-	10,000	10,000	-	-	-
	-	200,000	200,000	-	-	-
	-	-	-	-	-	-
\$	893,474	\$ 13,186,125	\$ 7,067,508	\$ 1,812,892	\$ -	\$ -

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2008 through 2012

Project Title: *St. Herman Harbor - M & P Floats* **Project Number:** 8509
Project Description: *Full replacement of M & P floats in St. Herman Harbor.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 25,000	\$ 7,238	\$ 17,762	\$ 8,881	\$ 7,993	\$ 888	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	1,000,000	355,535	644,465	322,232	290,009	32,223	-	-
Construction	8,275,000	-	8,275,000	4,137,500	3,723,750	413,750	-	-
Totals	\$ 9,300,000	\$ 362,773	\$ 8,937,227	\$ 4,468,613	\$ 4,021,752	\$ 446,861	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Harbor Fund
Operating Budget Effect: Reduction in annual repair costs.

Project Title: *600 Ton Marine Lift for Boat Harbor* **Project Number:** 8514
Project Description: *This project is for the purchase of a marine lift for the boat harbor.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 50,000	\$ 29,276	\$ 20,724	\$ 8,290	\$ 8,290	\$ 4,145	-	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	6,300,000	-	6,300,000	2,520,000	2,520,000	1,260,000	-	-
Engineering/Inspection	1,000,000	490,568	509,432	203,773	203,773	101,886	-	-
Construction	5,650,000	-	5,650,000	5,650,000	-	-	-	-
Totals	\$ 13,000,000	\$ 519,844	\$ 12,480,156	\$ 8,382,062	\$ 2,732,062	\$ 1,366,031	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Harbor Fund, and Federal grant.
Operating Budget Effect: Non-routine project. This is an economic development project.

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2008 through 2012

Project Title: *Harbor Security Camera System* **Project Number:** 8515
Project Description: *This project is for the purchase of a security system.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	10,000	-	10,000	10,000	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Harbor Fund
Operating Budget Effect: Should not effect future costs.

Project Title: *Float, Boat Launch, St. Paul Harbor* **Project Number:** 8516
Project Description: *Repairs to floats and the boat launch in St. Paul Harbor.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 5,000	\$ 112	\$ 4,888	\$ 2,444	\$ 2,444	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	125,000	-	125,000	62,500	62,500	-	-	-
Construction	20,000	10,698	9,302	9,302	-	-	-	-
Totals	\$ 150,000	\$ 10,809	\$ 139,191	\$ 74,247	\$ 64,944	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund Transfer
Operating Budget Effect: Reduced maintenance costs.

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2008 through 2012

Project Title: *Restrooms, Fisherman's Hall* **Project Number:** 8517
Project Description: *Repair and refurbish restrooms.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	30,000	-	30,000	15,000	15,000	-	-	-
Totals	\$ 30,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund Transfer
Operating Budget Effect: Should not effect future costs.

Project Title: *Bull Rails, Oscar's Dock* **Project Number:** 8518
Project Description: *Repair and replace railing on Oscar's Dock.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 2,500	\$ 47	\$ 2,453	\$ 2,453	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	47,500	-	47,500	23,750	23,750	-	-	-
Totals	\$ 50,000	\$ 47	\$ 49,953	\$ 26,203	\$ 23,750	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund Transfer
Operating Budget Effect: Reduced maintenance costs.

City of Kodiak
Harbor and Port Improvement Fund - 308
Fiscal Years 2008 through 2012

Project Title: *SPH Ladders* **Project Number:** 8519
Project Description: *Adding safety ladders throughout the Harbor to help persons get out of the water; a safety compliance issue.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	20,000	-	20,000	10,000	10,000	-	-	-
Totals	\$ 20,000	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Use of Fund Balance
Operating Budget Effect: Should have no effect on costs.

Project Title: *SHH Repairs* **Project Number:** 8520
Project Description: *Major maintenance and repair of the existing 25 year old harbor. Repairing bull rails and concrete.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	400,000	-	400,000	200,000	200,000	-	-	-
Totals	\$ 400,000	\$ -	\$ 400,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund and Use of Fund Balance
Operating Budget Effect: Should help lower maintenance costs.

309.380 Parks & Recreation Improvement Fund

	FY-2007 Budget	Completed Projects	FY-2008 Additions	FY-2008 Budget
Revenues				
State Grants	\$ 140,000	\$ -	\$ 100,000	\$ 240,000
Federal Grants	75,000	75,000	-	-
Appropriation from Fund Balance	115,129	48,500	57,500	124,129
Total Revenues	\$ 330,129	\$ 123,500	\$ 157,500	\$ 364,129
Operating Transfers In:				
100 General Fund	\$ 373,371	\$ 270,000	\$ 50,000	\$ 153,371
Total Operating Transfer In	\$ 373,371	\$ 270,000	\$ 50,000	\$ 153,371
Total Revenues	\$ 703,500	\$ 393,500	\$ 207,500	\$ 517,500
Projects				
901 9001 Baranof Field & Track	\$ 150,000	\$ -	\$ 135,000	\$ 285,000
902 9002 Near Island Trail Development	50,000	50,000	-	-
903 9003 Potato Patch Lake Public Access Playground Improvements -Larch & Spruce	235,000	235,000	-	-
904 9004 Streets	45,000	-	-	45,000
907 9007 Storage Building - Baranof Park	35,000	-	-	35,000
908 9008 Selief Lane Playground	80,000	-	-	80,000
911 9011 Ice Rink Off-Season Surface	85,000	85,000	-	-
912 9012 Baranof Baseball Field Improvements	-	-	60,000	60,000
198 9098 Transfer to General Fund	23,500	23,500	12,500	12,500
Total Expense	\$ 703,500	\$ 393,500	\$ 207,500	\$ 517,500

309 Parks & Recreation Improvement Fund

	Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$	132,117	\$ 33,056	\$ 28,848	\$ 28,847	\$ 17,133	\$ -
	-	-	-	-	-	-
	66,629	17,618	15,375	15,375	9,131	-
\$	198,746	\$ 50,674	\$ 44,223	\$ 44,223	\$ 26,264	\$ -
\$	103,371	\$ 15,320	\$ 13,370	\$ 13,370	\$ 7,940	\$ -
\$	103,371	\$ 15,320	\$ 13,370	\$ 13,370	\$ 7,940	\$ -
\$	302,117	\$ 65,994	\$ 57,593	\$ 57,592	\$ 34,205	\$ -
	54,134	57,716	57,716	57,716	57,716	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	2,868	10,533	10,533	10,533	10,533	-
	30,738	4,262	-	-	-	-
	-	26,667	26,667	26,666	-	-
	-	-	-	-	-	-
	-	20,000	20,000	20,000	-	-
	-	12,500	-	-	-	-
\$	87,740	\$ 131,679	\$ 114,917	\$ 114,916	\$ 68,250	\$ -

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2008 through 2012

Project Title: *Baranof Field & Track* **Project Number:** 9001
Project Description: *Improvements at Baranof Park for the field and track.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	85,000	9,720	75,280	18,820	18,820	18,820	18,820	-
Engineering/Inspection	200,000	44,414	155,586	38,896	38,896	38,896	38,896	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 285,000	\$ 54,134	\$ 230,866	\$ 57,716	\$ 57,716	\$ 57,716	\$ 57,716	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Use of Fund Balance
Operating Budget Effect: Should have no effect on future costs.

Project Title: *Playground Equipment & Improvement* **Project Number:** 9004
Project Description: *Improvement & Equipment for City Playgrounds; Spruce Avenue Park Fencing, and Larch Street Park Re-development.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	45,000	2,868	42,132	10,533	10,533	10,533	10,533	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Totals	\$ 45,000	\$ 2,868	\$ 42,132	\$ 10,533	\$ 10,533	\$ 10,533	\$ 10,533	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Use of Fund Balance
Operating Budget Effect: Should have no effect on future costs.

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2008 through 2012

Project Title: *Storage Building - Baranof Park* **Project Number:** 9007
Project Description: *Replacement of Storage Building at Baranof Park.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	35,000	30,738	4,262	4,262	-	-	-	-
Totals	\$ 35,000	\$ 30,738	\$ 4,262	\$ 4,262	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Use of Fund Balance
Operating Budget Effect: Should have no effect on future costs.

Project Title: *Selief Lane Playground* **Project Number:** 9008
Project Description: *Improvements to the Selief Lane Playground.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	80,000	-	80,000	26,667	26,667	26,666	-	-
Totals	\$ 80,000	\$ -	\$ 80,000	\$ 26,667	\$ 26,667	\$ 26,666	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund, Use of Fund Balance
Operating Budget Effect: Should have no effect on future costs.

City of Kodiak
Parks and Recreation Improvement Fund - 309
Fiscal Years 2008 through 2012

Project Title: *Baranof Baseball Field Improvement* **Project Number:** 9012
Project Description: *Replace the backstop, erect a scoreboard, and improve drainage on the field of Baranof Baseball Field.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	60,000	-	60,000	20,000	20,000	20,000	-	-
Totals	\$ 60,000	\$ -	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund and Use of Fund Balance
Operating Budget Effect: Should have no effect to the budget.

Project Title: *Transfer* **Project Number:** 9098
Project Description: *This project transfers remaining amounts from closed projects and returns those amounts to the originating fund.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	-	-	-	-	-	-	-	-
Construction	12,500	-	12,500	12,500	-	-	-	-
Totals	\$ 12,500	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: General Fund
Operating Budget Effect: None



310.390 Trident Basin Improvement Fund

	FY-2007 Budget	Completed Projects	FY-2008 Additions	FY-2008 Budget
Revenues				
State Grants	\$ 464,304	\$ -	\$ 4,500	\$ 468,804
Alaska Department of Transportation	9,390	-	-	9,390
Federal Grants	4,080,000	-	171,000	4,251,000
Appropriation from Fund Balance	-	-	4,500	4,500
Total Revenues	\$ 4,553,694	\$ -	\$ 180,000	\$ 4,733,694
Operating Transfers In:				
100 General Fund	\$ 116,890	\$ -	\$ -	\$ 116,890
301 Street Improvement Fund	20,000	-	-	20,000
Total Operating Transfer In	\$ 136,890	\$ -	\$ -	\$ 136,890
Total Revenues	\$ 4,690,584	\$ -	\$ 180,000	\$ 4,870,584
Projects				
950 9500 Trident Basin Improvements	\$ 4,690,584	\$ -	\$ 180,000	\$ 4,870,584
Total Expense	\$ 4,690,584	\$ -	\$ 180,000	\$ 4,870,584

310 Trident Basin Improvement Fund

Previous Years Activity	FY-2008 Budget	FY-2009 Budget	FY-2010 Budget	FY-2011 Budget	FY-2012 Budget
\$ 421,651	\$ 40,080	\$ 7,073	\$ -	\$ -	\$ -
8,527	733	129	-	-	-
3,705,191	463,938	81,871	-	-	-
-	3,825	675	-	-	-
\$ 4,135,369	\$ 508,577	\$ 89,749	\$ -	\$ -	\$ -
\$ 106,152	\$ 9,127	\$ 1,611	\$ -	\$ -	\$ -
18,163	1,562	276	-	-	-
\$ 124,315	\$ 10,689	\$ 1,886	\$ -	\$ -	\$ -
\$ 4,259,683	\$ 519,266	\$ 91,635	\$ -	\$ -	\$ -
\$ 4,423,147	\$ 380,321	\$ 67,115	\$ -	\$ -	\$ -
\$ 4,423,147	\$ 380,321	\$ 67,115	\$ -	\$ -	\$ -

City of Kodiak
Trident Basin Improvement Fund
Fiscal Years 2008 through 2012

Project Title: *Trident Basin Improvements* **Project Number:** 9500
Project Description: *Improvements to airport at Trident Basin.*

Expenditure Category	Estimated Total Cost	Prior Years Expenditures	Project Balance	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Professional Services	\$ 11,000	\$ 10,706	\$ 294	\$ 250	\$ 44	\$ -	\$ -	\$ -
Advertising	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-
Engineering/Inspection	625,000	624,803	197	167	30	-	-	-
Construction	4,234,584	3,787,638	446,946	379,904	67,042	-	-	-
Totals	\$ 4,870,584	\$ 4,423,147	\$ 447,437	\$ 380,321	\$ 67,115	\$ -	\$ -	\$ -

Cost Beyond 5-years: None
Source of Funding: Federal Grant, State Grant, and Street Improvement Fund
Operating Budget Effect: Non-routine project. Major expansion of airport facilities other than regular maintenance.

ENTERPRISE 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 of Kodiak's 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 decided that periodic determination of net income is appropriate for accountability purposes. The following is a list of the various 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.
- **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.
- **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.
- **Trident Basin Airport Fund**
This fund accounts for all activity of the City owned and operated floatplane facility.

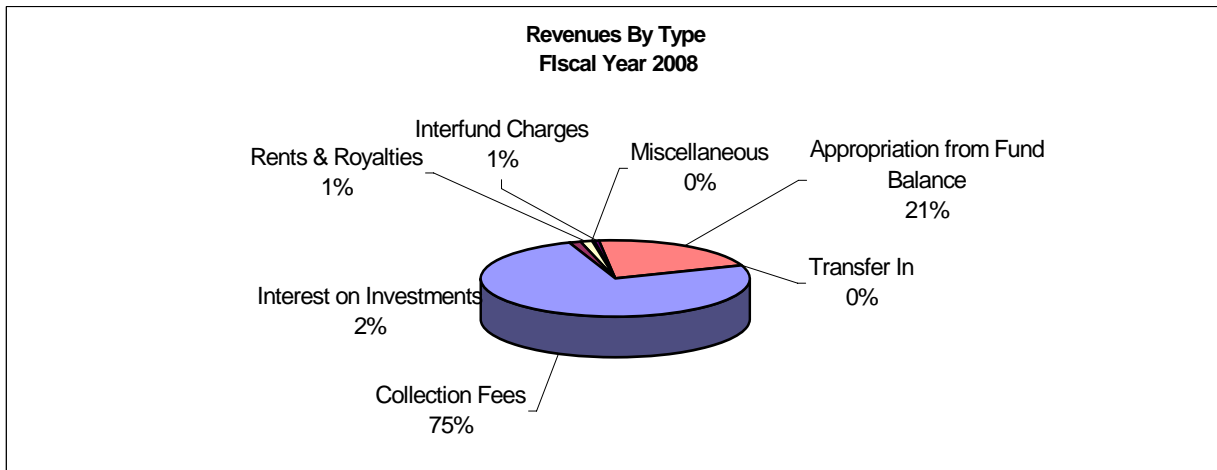
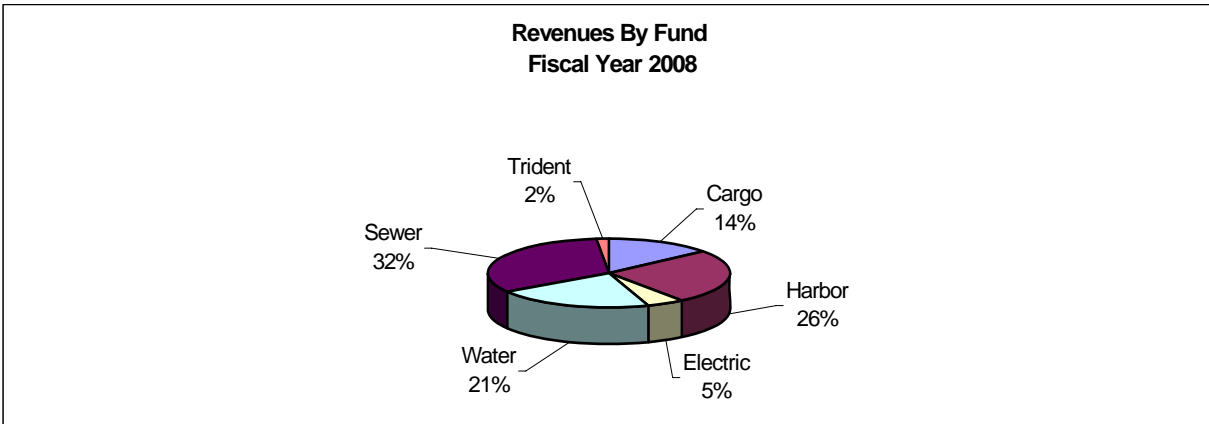
Enterprise Funds

Summary of Revenues and Expenses

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
REVENUES					
Collection Fees	\$ 6,458,629	\$ 6,970,439	\$ 6,997,200	\$ 7,733,665	\$ 7,576,700
Interest on Investments	165,035	233,863	181,000	392,201	160,000
Rents & Royalties	132,329	155,939	127,270	200,577	129,640
Miscellaneous	249,472	26,620	23,000	51,327	23,000
Interfund Charges	70,656	136,222	140,900	144,003	71,640
TOTAL REVENUES	\$ 7,076,121	\$ 7,523,081	\$ 7,469,370	\$ 8,521,773	\$ 7,960,980
EXPENSES					
Salaries & Wages	\$ 1,369,400	\$ 1,389,106	\$ 1,679,910	\$ 1,452,273	\$ 1,758,160
Employee Benefits	851,783	924,105	1,209,810	1,077,381	910,530
Professional Services	221,843	237,995	378,000	335,100	432,000
Contributions	18,759	20,225	139,520	24,438	229,700
Support Goods & Services	1,200,060	1,400,103	1,210,810	1,274,575	1,575,900
Public Utility Services	623,471	729,344	733,100	899,671	475,070
Bond Expenses	965,374	896,217	1,478,720	882,754	1,387,430
Depreciation Expense	2,397,200	2,395,616	2,020,930	2,407,131	2,357,260
Administrative Services	943,230	643,513	905,760	992,957	657,580
Capital Outlay	79,204	41,750	102,500	64,369	106,500
TOTAL EXPENSES	\$ 8,670,324	\$ 8,677,972	\$ 9,859,060	\$ 9,410,649	\$ 9,890,130
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ 40,000	\$ 116,580	\$ 116,580	\$ -
Transfer Out	(2,240,968)	(10,000)	(2,941,000)	(2,941,000)	(220,000)
Net other Financing Sources (Uses)	\$ (2,240,968)	\$ 30,000	\$ (2,824,420)	\$ (2,824,420)	\$ (220,000)
Net Change in Fund	\$ (3,835,171)	\$ (1,124,892)	\$ (5,214,110)	\$ (3,713,296)	\$ (2,149,150)

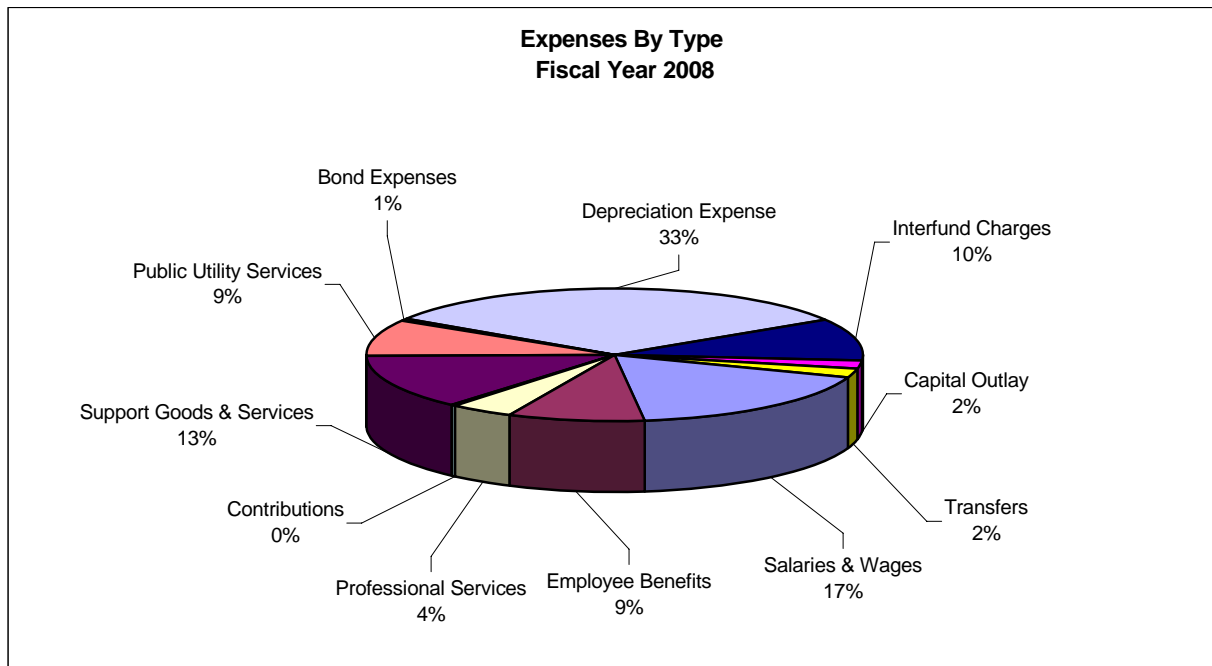
**ENTERPRISE FUNDS
SUMMARY OF REVENUES & OTHER FINANCING SOURCES (USES)
BUDGET - FISCAL YEAR 2008**

	FY 2008 Cargo	FY 2008 Harbor	FY 2008 Electric	FY 2008 Water	FY 2008 Sewer	FY 2008 Trident	FY 2008 Total
REVENUES							
Collection Fees	\$ 932,000	\$ 1,804,000	\$ 543,000	\$ 1,909,600	\$ 2,379,100	\$ 9,000	\$ 7,576,700
Interest on Investments	7,000	61,000	1,000	40,000	50,000	1,000	160,000
Rents & Royalties	105,000	15,600	-	-	-	9,040	129,640
Miscellaneous	-	3,000	-	20,000	-	-	23,000
Interfund Charges	-	71,640	-	-	-	-	71,640
Appropriation from Fund Balance	382,430	625,340	(16,620)	142,300	865,890	149,810	2,149,150
Transfers from Other Funds	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,426,430	\$ 2,580,580	\$ 527,380	\$ 2,111,900	\$ 3,294,990	\$ 168,850	\$ 10,110,130



**ENTERPRISE FUNDS
SUMMARY OF EXPENSES & OTHER FINANCING SOURCES (USES)
BUDGET - FISCAL YEAR 2008**

	FY 2008 Cargo	FY 2008 Harbor	FY 2008 Electric	FY 2008 Water	FY 2008 Sewer	FY 2008 Trident	FY 2008 Total
EXPENSES							
Salaries & Wages	\$ 150,290	\$ 634,390	\$ 32,000	\$ 380,700	\$ 560,780	\$ -	\$ 1,758,160
Employee Benefits	79,530	335,150	11,100	198,300	286,450	-	910,530
Professional Services	10,000	65,000	5,000	52,000	300,000	-	432,000
Contributions	-	25,600	-	-	-	-	25,600
Support Goods & Services	139,000	265,500	467,000	204,100	247,800	23,000	1,346,400
Public Utility Services	19,000	151,000	-	433,600	270,000	9,800	883,400
Bond Expenses	-	-	-	25,270	45,000	-	70,270
Depreciation Expense	541,490	866,960	7,280	475,470	1,201,000	132,550	3,224,750
Administrative Charges	237,120	165,480	-	309,460	312,460	3,500	1,028,020
Capital Outlay	30,000	71,500	5,000	33,000	71,500	-	211,000
Transfers	220,000	-	-	-	-	-	220,000
TOTAL EXPENSES	\$ 1,426,430	\$ 2,580,580	\$ 527,380	\$ 2,111,900	\$ 3,294,990	\$ 168,850	\$ 10,110,130



Enterprise Funds

DEBT SERVICE

Debt Administration

The necessity to incur debt in order to finance the capital program carries with it the obligation to manage the debt program effectively. As a result, the level of outstanding debt and the City's ability to incur and repay additional debt bear careful examination.

Review and analysis of the City's debt provides a capital financing plan for infrastructure and other improvements. Both available resources and City needs drive the City's debt issuance program. Long-term projected financing is linked to economic, demographic and financial resources expected to be available to repay the debt.

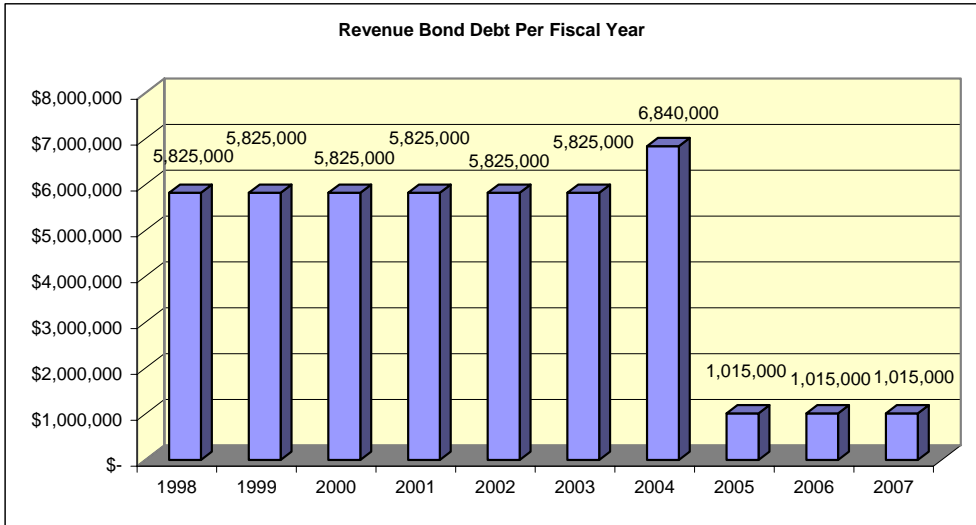
Decisions regarding the use of debt are based upon a number of factors including, but not limited to, the long-term needs of the City and the amount of resources available to repay the debt. The City conservatively projects the revenue sources that will be utilized to pay the debt. The City has a Capital Improvement Program and each year the Council updates the program to maintain the list of needed capital improvement priorities. Capital funds spent on projects will result in long-term economic growth beyond the initial capital expenditure and is determined that future citizens will receive a benefit from such improvements. The City has completed a Utility Rate Study project and has implemented a rate increase with the least impact on the users. This rate increase will allow the City to fund the future projects needed in the Water and Sewer Enterprise Funds.

The State of Alaska and the City of Kodiak does not establish a legal debt margin. The voters of the City of Kodiak ultimately determine the amount of debt that can be outstanding. The residents of the City pass a ballot question giving the City the authority to issue bonds to fund projects for General Obligation Bonds. There is not a requirement for a ballot question for Revenue Bonds. Currently the City has one Revenue Bond and no General Obligation Bonds.

Water Revenue Bond

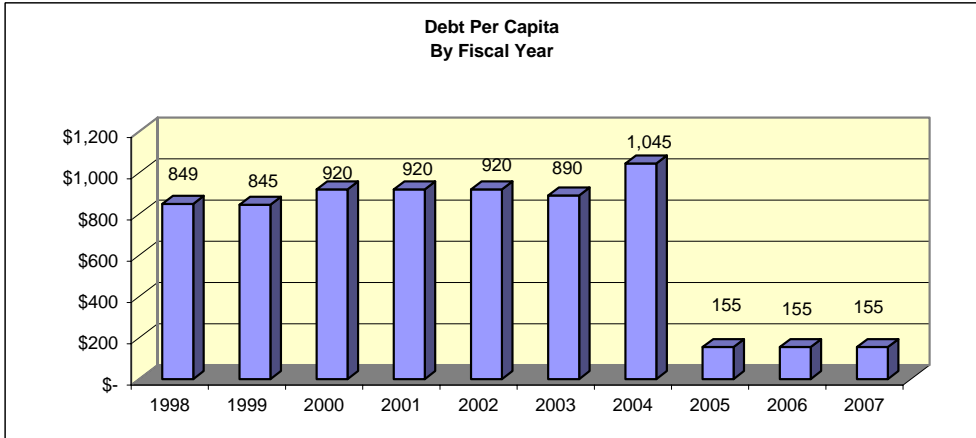
Alaska Municipal Bond Bank Authority
City of Kodiak Water Revenue Bond
Series 2003 C

The 2003 C Revenue Bond is in the amount of \$1,015,000. The principal is due in annual installments, from the date of issuance, of \$195,000 to \$215,000, through 2009, with interest of 2.0% through 3.0%.



At the end of fiscal year 2005 the City had one revenue bond in the amount of \$1,015,000.

The City maintains debt at a manageable level considering economic factors including population, assessed valuation, sales tax and other current and future tax-supported essential service needs.



REVENUE BONDS

	Bonds Payable	FY 2007 Requirements		Bonds Payable
	7/1/2006	Additions	Reductions	7/1/2007
Water (Water Fund - 2003 C)	620,000	-	200,000	420,000
Total Revenue Bonds	\$ 620,000	\$ -	\$ 200,000	\$ 420,000

2003 C WATER REVENUE BOND
\$1,015,000

Fiscal Year	Interest Rate	Principal	Interest	Total
2008	2.50%	205,000	9,013	\$ 214,013
2009	3.00%	215,000	3,225	\$ 218,225
		\$ 420,000	\$ 12,238	\$ 432,238

2003 Series C Revenue Bond Issue
Water Revenue Bond

The Alaska Municipal Bond Bank Authority Revenue Bonds, 2003 Series C were issued as fully registered bonds under a book-entry system, registered in the name of CEDE & Co. as nominee of the Depository Trust Company, New York, New York, the securities depository of the 2003 Series C Bonds. Individual purchases of the 2003 Series C Bonds were made in the principal amount of \$5,000, or integral multiples thereof within a single maturity, and will be in book-entry form only. The 2003 Series C Bonds are not subject to redemption prior to maturity.

The 2003 Series C Bond was offered when, as and if issued and received by the Underwriter, subject to the approving legal opinion of Wohlforth, Argetsinger, Johnson, & Brecht, Anchorage, Alaska, Bond Counsel, and certain other conditions.

Fiscal Year	Interest Rate	Interest due Jan 1	Principal due Jan 1	Interest due Jul 1	Total
2008	2.50%	5,788	205,000	3,225	214,013
2009	3.00%	3,225	215,000	-	218,225
		9,013	420,000	3,225	432,238

CARGO TERMINAL FUND

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
REVENUES					
Collection Fees	\$ 807,045	\$ 937,998	\$ 805,000	\$ 962,977	\$ 932,000
Interest on Investments	2,881	13,079	-	50,445	7,000
Rents & Royalties	118,309	131,816	103,400	177,236	105,000
Miscellaneous	-	-	-	-	-
Interfund Charges	-	6,909	7,400	6,963	-
TOTAL REVENUES	\$ 928,234	\$ 1,089,801	\$ 915,800	\$ 1,197,620	\$ 1,044,000

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
EXPENSES					
Salaries & Wages	\$ 152,613	\$ 152,703	\$ 163,510	\$ 157,526	\$ 150,290
Employee Benefits	82,356	97,257	116,310	107,838	79,530
Professional Services	7,248	1,674	10,000	3,285	10,000
Contributions	-	-	118,150	-	-
Support Goods & Services	108,625	122,891	19,000	84,055	139,000
Public Utility Services	12,755	17,499	-	16,062	19,000
Bond Expenses	-	-	541,490	-	-
Depreciation Expense	539,109	541,481	203,590	542,851	541,490
Administrative Charges	226,440	200,520	170,000	203,590	237,120
Capital Outlay	28,072	10,800	-	10,134	30,000
TOTAL EXPENSES	\$ 1,157,218	\$ 1,144,824	\$ 1,342,050	\$ 1,125,341	\$ 1,206,430

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	(220,000)
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ (220,000)
Net Change in Fund	\$ (228,984)	\$ (55,022)	\$ (426,250)	\$ 72,279	\$ (382,430)

CARGO TERMINAL FUND REVENUE

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Intergovernmental					
PERS	\$ -	\$ 6,909	\$ 7,400	\$ 6,963	\$ -
Total PERS	\$ -	\$ 6,909	\$ 7,400	\$ 6,963	\$ -
Service Charges					
Dockage Pier III	\$ 130,763	\$ 112,890	\$ 110,000	\$ 108,697	\$ 115,000
Cruise Ship Revenue	(2,556)	34,477	33,000	44,814	35,000
CSX Pier III Lease	271,951	281,485	282,000	282,088	282,000
CSX Warf/Handling	406,887	509,146	380,000	527,378	500,000
Total Services Charges	\$ 807,045	\$ 937,998	\$ 805,000	\$ 962,977	\$ 932,000
Interest					
Interest on Investments	\$ 2,881	\$ 13,079	\$ -	\$ 50,445	\$ 7,000
Total Interest	\$ 2,881	\$ 13,079	\$ -	\$ 50,445	\$ 7,000
Rents & Royalties					
Warehouse Rental	\$ 81,019	\$ 117,508	\$ 93,400	\$ 167,167	\$ 95,000
Van Storage Rental	37,289	14,308	10,000	10,069	10,000
Total Rents & Royalties	\$ 118,309	\$ 131,816	\$ 103,400	\$ 177,236	\$ 105,000
Miscellaneous Revenues					
Soda Vending Machines	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriation from Fund Bal					
Appropriation from Fund Bal	\$ -	\$ -	\$ 426,250	\$ -	\$ 382,430
Total Approp from Fund Bal	\$ -	\$ -	\$ 426,250	\$ -	\$ 382,430
Operating Transfers					
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 928,234	\$ 1,089,801	\$ 1,342,050	\$ 1,197,620	\$ 1,426,430

CARGO TERMINAL FUND ADMINISTRATION

PROGRAM DESCRIPTION

Maintain a 24-hour, year-round operation for three multi-purpose pier facilities used by Horizon Lines, American President Lines, barges, factory fish processor ships and fishing vessels. Administrative responsibilities include port billings and collections, budget and records management, port development and planning. Monitor lease agreements and negotiate new lease agreements and tariff rates. Provide security and monitor deep draft vessels' dockings and departures. Schedules fishing vessel activities at Piers II, III, and I and repairs and maintains all port facilities.

GOALS

To provide cargo terminal facilities that meet the needs of the maritime and fishing industries; to maintain port facilities in first class condition; and to develop and participate in marketing the Port of Kodiak as a transportation hub for western Alaska, the Far East and domestic markets.

OBJECTIVES

- Maintain a financially sound, self-supporting port enterprise fund.
- Keep user fees reasonable yet competitive.
- Provide necessary port services for the shipping industry and commercial fishing industries.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. The Harbor Department funded, planned, and designed and started construction of an \$8,200,000 renovation project of Pier II. The Department also negotiated a five-year agreement with Horizon Lines to lease port facilities and manage the cargo terminal.

**CARGO TERMINAL FUND
ADMINISTRATION**

EXPENDITURES

Department 500 - Cargo Terminal Fund
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 152,613	\$ 152,703	\$ 163,510	\$ 157,526	\$ 150,290
Employee Benefits	82,356	97,257	116,310	107,838	79,530
Professional Services	7,248	1,674	10,000	3,285	10,000
Support Goods & Services	52,047	60,449	56,450	50,997	78,000
Bond Expense	-	-	-	-	-
Capital Outlay	23,624	10,800	50,000	-	25,000
Total Expenditures	\$ 317,887	\$ 322,882	\$ 396,270	\$ 319,646	\$ 342,820

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Senior Harbor Officer	2	1	1	1
Harbor Officer	0	1	1	1
Administrative Assistant (3 days/month to Electric)	1	1	1	1
Total	3	3	3	3

PERFORMANCE INDICATORS

Leases and Agreements

Pier II:

Maintain Warehouses/Terminal Operation Contracts
Maintain Kodiak Oil Sales, Inc. Lease
Maintain Van Parcel Storage Leases
Maintain Reception Facilities Marine Debris and Used Oil Collection

Pier III:

Maintain Preferential Use Agreement
Maintain State of Alaska Tideland Lease
Maintain Tariff #12
Maintain National Oceanic and Atmosphere Administration (NOAA)
Warehouse Lease
Maintain Petrol Marine Lease

CARGO TERMINAL FUND WAREHOUSE

PROGRAM DESCRIPTION

The Pier II warehouse is leased to Horizon Lines for administrative offices, freight, and warehousing and teamster operations. This division monitors the lease agreement with tenant Horizon Lines, and NOAA who leases approximately 40% of the warehouse directly from the port. The City is responsible for repair and maintenance of the warehouse roof, exterior walls, foundation, plumbing, fire suppression system and boiler. The City's port maintenance shop is located in the northeast corner of the ground level of the warehouse and is not a part of the lease agreement.

GOALS

To maintain the warehouse in good operating condition; to ensure the warehouse tenants adhere to the lease agreement terms; and to maintain a port maintenance shop as a safe working place for City maintenance staff.

OBJECTIVES

- Maintain a good working relationship with Horizon Lines and NOAA employees and other users of the terminals.
- Replace fire suppression sprinkler system.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
WAREHOUSE**

EXPENDITURES

Department 500 - Cargo Terminal Fund
Sub-department 301 - Warehouse

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Support Goods & Services	\$ 13,511	\$ 27,192	\$ 15,500	\$ 8,640	\$ 15,000
Capital Outlay	-	-	115,000	6,175	-
Total Expenditures	\$ 13,511	\$ 27,192	\$ 130,500	\$ 14,815	\$ 15,000

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Warehouse Lease Agreements	\$ 81,019	\$ 93,400	\$ 167,167	\$ 95,000

**CARGO TERMINAL FUND
PIER II**

PROGRAM DESCRIPTION

This division is responsible for the administration and operations of a multi-use marine terminal. This dock is primarily for commercial fishing vessels and NOAA's Research Vessel (R/V) Oscar Dyson, to stage and work on fishing equipment. Secondary use is to facilitate deep draft vessel moorage on an "as needed" basis (i.e. passenger, cargo and government). Services supplied include dockage, marine debris and used oil collection, potable water, fuel and other services upon request.

GOALS

To provide safe mooring for vessels and working area for crews; to maintain the dock and fendering system in top condition; and to provide various port services: water, used oil disposal, marine debris removal.

OBJECTIVES

- Continue to provide and make available necessary services that the fishing fleet and other users need.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
PIER II**

EXPENDITURES

Department 500 - Cargo Terminal Fund
Sub-department 302 - Pier II

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Support Goods & Services	\$ 40,608	\$ 28,572	\$ 31,200	\$ 23,938	\$ 31,000
Public Utility Services	11,220	16,174	16,000	14,392	16,000
Capital Outlay	4,182	-	5,000	3,609	5,000
Depreciation Expense	539,109	541,481	541,490	542,851	541,490
Total Expenditures	\$ 595,120	\$ 586,227	\$ 593,690	\$ 584,790	\$ 593,490

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Kodiak Oil Sales & Petro Marine Agreements	\$ 9,532	\$ 3,177	\$ 4,236	\$ 5,000
Van Yard (Storage) Rentals	\$ 37,289	\$ 10,000	10,069	10,000
Fishing Vessels/ # of Dockings (EST)	900	900	900	900

**CARGO TERMINAL FUND
PIER III**

PROGRAM DESCRIPTION

This department is responsible for the administration and operations of all non-Horizon Lines shipping and vessel activity. Provide vessel traffic control by monitoring arrivals and departures. Repair and maintenance of the dock fendering system, underground utilities, blacktop common roadways and van parking parcels. This department also administers the Preferential Use Agreement (PUA) with Horizon Lines by monitoring daily operations.

GOALS

To ensure the Container Terminal-Pier III is in good operating condition; and to continue to monitor lease agreements and tariffs.

OBJECTIVES

- Provide necessary services, while maintaining a safe working environment.
- Foster a good working relationship with tenants and other users.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
PIER III**

EXPENDITURES

Department 500 - Cargo Terminal Fund
Sub-department 303 - Pier III

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Support Goods & Services	\$ 2,459	\$ 6,677	\$ 15,000	\$ 481	\$ 15,000
Public Utility Services	1,535	1,325	3,000	1,670	3,000
Capital Outlay	266	-	-	350	-
Total Expenditures	\$ 4,260	\$ 8,002	\$ 18,000	\$ 2,501	\$ 18,000

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Horizon Lines Container Ships	100	100	100	100
Tugs & Barges	25	8	11	-
Other Deep Draft Vessels	6	2	3	3
Wharfage	\$ 406,887	\$ 320,000	\$ 380,000	\$ 500,000

**CARGO TERMINAL FUND
INTERFUND CHARGES**

PROGRAM DESCRIPTION

The department accounts for services received from other funds in this department.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
INTERFUND CHARGES**

EXPENDITURES

Department 500 - Cargo Terminal Fund
Sub-department 195 - Interfund Charges

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Administrative Charges	\$ 226,440	\$ 200,520	\$ 203,590	\$ 203,590	\$ 237,120
Total Expenditures	\$ 226,440	\$ 200,520	\$ 203,590	\$ 203,590	\$ 237,120

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

**CARGO TERMINAL FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for transfers between funds.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**CARGO TERMINAL FUND
TRANSFERS**

EXPENDITURES

Department 500 - Cargo Terminal Fund
Sub-department 198 - Transfers

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ 220,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 220,000

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

BOAT HARBOR FUND

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
REVENUES					
Collection Fees	\$ 1,370,309	\$ 1,518,430	\$ 1,688,000	\$ 1,784,632	\$ 1,804,000
Interest on Investments	75,506	108,223	91,000	186,498	61,000
Rents & Royalties	14,020	14,160	14,870	14,302	15,600
Miscellaneous	17,845	2,657	3,000	14,927	3,000
Interfund Charges	70,656	95,553	97,350	101,437	71,640
TOTAL REVENUES	\$ 1,548,336	\$ 1,739,024	\$ 1,894,220	\$ 2,101,796	\$ 1,955,240

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
EXPENSES					
Salaries & Wages	\$ 509,001	\$ 513,029	\$ 589,700	\$ 526,374	\$ 634,390
Employee Benefits	322,071	349,266	437,980	411,318	335,150
Professional Services	40,789	63,618	53,000	51,521	65,000
Contributions	18,759	20,225	21,370	24,438	25,600
Support Goods & Services	336,593	591,790	296,650	276,902	265,500
Public Utility Services	96,712	128,672	129,000	160,364	151,000
Depreciation Expense	877,231	842,194	866,960	839,963	866,960
Administrative Charges	146,440	120,520	133,590	133,590	165,480
Capital Outlay	8,889	10,695	62,700	50,923	71,500
TOTAL EXPENSES	\$ 2,356,486	\$ 2,640,008	\$ 2,590,950	\$ 2,475,394	\$ 2,580,580

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
 Net Change in Fund	 \$ (808,149)	 \$ (900,984)	 \$ (696,730)	 \$ (373,598)	 \$ (625,340)

BOAT HARBOR FUND

BOAT HARBOR FUND REVENUE

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Intergovernmental					
PERS	\$ 656	\$ 25,553	\$ 27,350	\$ 31,437	\$ -
Total PERS	\$ 656	\$ 25,553	\$ 27,350	\$ 31,437	\$ -
Service Charges					
Dockage	\$ 26,176	\$ 36,392	\$ 50,000	\$ 47,556	\$ 48,000
Exclusive Moorage	748,462	859,289	986,000	993,717	1,100,000
Transient Moorage	292,242	324,098	343,000	372,404	350,000
Harbormaster Services	27,662	15,154	17,000	34,359	27,000
Gridiron Fees	25,737	23,577	25,000	24,183	23,000
Pier/Dock Fees	119,747	124,756	120,000	157,743	120,000
Used Oil Fees	15,091	20,275	20,000	32,465	20,000
Waiting List Fee	4,579	2,350	4,000	2,275	2,000
Trailer Parking Fees	12,698	14,475	15,000	16,524	15,000
Bulk Oil Sales/Charges	55,802	66,031	74,000	66,925	65,000
Gear Storage	14,364	9,962	14,000	17,192	14,000
Launch Ramp Permits	27,748	22,071	20,000	19,240	20,000
Fines & Forfeits	-	-	-	50	-
Total Services Charges	\$ 1,370,309	\$ 1,518,430	\$ 1,688,000	\$ 1,784,632	\$ 1,804,000
Interest					
Interest on Investments	\$ 10,798	\$ 93,875	\$ 80,000	\$ 175,528	\$ 50,000
Interest on Accounts	64,708	14,349	11,000	10,971	11,000
Total Interest	\$ 75,506	\$ 108,223	\$ 91,000	\$ 186,498	\$ 61,000
Rents & Royalties					
Office Rental	\$ 14,020	\$ 14,160	\$ 14,870	\$ 14,302	\$ 15,600
Total Rents & Royalties	\$ 14,020	\$ 14,160	\$ 14,870	\$ 14,302	\$ 15,600
Miscellaneous Revenues					
Sale of Junk/Salvage	\$ 1,787	\$ 1,563	\$ 2,000	\$ 2,513	\$ 2,000
Soda Vending Machine	-	-	-	60	-
Other Revenues	16,058	1,094	1,000	12,354	1,000
Total Miscellaneous Revenues	\$ 17,845	\$ 2,657	\$ 3,000	\$ 14,927	\$ 3,000
Interfund Charges					
Harbormaster Services to Cargo	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 71,640
Total Interfund Charges	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 71,640
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 696,730	\$ -	\$ 625,340
Total Approp from Fund Balance	\$ -	\$ -	\$ 696,730	\$ -	\$ 625,340
Operating Transfers					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,548,336	\$ 1,739,024	\$ 2,590,950	\$ 2,101,796	\$ 2,580,580

BOAT HARBOR FUND ADMINISTRATION

PROGRAM DESCRIPTION

The Harbor Department operates 24-hours daily and oversees two large boat harbors, ferry dock, fisherman's terminal, and transient boat dock. Moorage, dock scheduling, emergency pumping, VHF radio communication and used oil collection are a few of the many services provided. This department also schedules use of all the port facilities, boat docks and gridirons, stages transient vessels, rents exclusive moorage, registers vessels. Routine foot, vessel and vehicle patrols enforce the City code in the waterways, docks, grids, parking lots and loading zones.

The Harbormaster is responsible for budget preparation, planning and implementing maintenance of harbor facilities. He plans and coordinates all port-related construction projects with the City Engineer. The Harbormaster oversees and recommends changes to fees and dockage rates.

GOALS

To provide secure moorage and necessary services for one of the largest commercial fishing fleets in Alaska.

Monitor aging of the Harbor's accounts receivable in accordance with the City policy and to pursue appropriate procedures for collection; to market the Port of Kodiak as having premier harbor facilities to support the fishing industry; and to serve both pleasure and commercial fleets with an efficiently managed harbor operation.

OBJECTIVES

- Expand dock and float facilities in St. Herman Harbor for a Boat Yard/Lift.
- Replace channel transient floats.
- New Ferry Dock.
- Replace St. Herman Harbor Floats.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

A Developed a plan to fund, build and operate a boat yard capable of lifting vessels up to 180 feet and 600 tons. This plan was presented to the City Council and boat owners.

Acting upon the recommendation from the Port and Harbor Advisory Board (PHAB), the City Council increased the harbor fees effective July 1, 2004 and will continue to increase them each fiscal year for five years. The fee increase was spread over a five-year period

**BOAT HARBOR FUND
ADMINISTRATION**

EXPENDITURES

Department 510 - Harbor Fund
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 509,001	\$ 513,029	\$ 589,700	\$ 526,374	\$ 634,390
Employee Benefits	322,071	349,266	437,980	411,318	335,150
Professional Services	40,789	63,618	53,000	51,521	65,000
Contributions	18,759	20,225	21,370	24,438	25,600
Support Goods & Services	336,593	591,790	296,650	276,902	265,500
Public Utility Services	96,712	128,672	129,000	160,364	151,000
Capital Outlay	8,889	10,695	62,700	50,923	71,500
Depreciation Expense	877,231	842,194	866,960	839,963	866,960
Total Expenditures	\$ 2,210,046	\$ 2,519,488	\$ 2,457,360	\$ 2,341,804	\$ 2,415,100

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Harbormaster	1	1	1	1
Deputy Harbormaster (2 days/month to Electric)	1	1	1	1
Senior Harbor Officer	4	4	3	3
Harbor Officer	1	1	2	2
Port & Harbor Maintenance Mechanic	2	2	2	2
Administrative Secretary	2	2	2	2
Total	11	11	11	11

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Vehicle, Boat and Foot Patrol Hours	10,500	6,996	5,832	7,000
Citizen Assists	800	490	430	600
Number of Owner Accounts	2,400	1,543	1,314	1,400
Number of Registered Vessels	2,400	1,593	1,331	1,600
Used Oil Collected (Gallons)	11,000	7,735	6,245	10,000

**BOAT HARBOR FUND
INTERFUND CHARGES**

PROGRAM DESCRIPTION

The department accounts for services received from other funds in this department.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**BOAT HARBOR FUND
INTERFUND CHARGES**

EXPENDITURES

Department 510 - Harbor Fund
Sub-department 195 - Interfund Charges

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Administrative Charges	\$ 146,440	\$ 120,520	\$ 133,590	\$ 133,590	\$ 165,480
Total Expenditures	\$ 146,440	\$ 120,520	\$ 133,590	\$ 133,590	\$ 165,480

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

**BOAT HARBOR FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for the interfund transfers to the Building Improvement Fund.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

There are no transfers being made for Harbor related project in fiscal year 2008.

**BOAT HARBOR FUND
TRANSFERS**

EXPENDITURES

Department 510 - Harbor Fund
Sub-department 198 - Transfers

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

ELECTRIC UTILITY FUND

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
REVENUES					
Collection Fees	\$ 423,407	\$ 547,840	\$ 533,000	\$ 678,706	\$ 543,000
Interest on Investments	2,407	4,436	-	9,836	1,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Charges	-	1,390	1,490	-	-
TOTAL REVENUES	\$ 425,814	\$ 553,666	\$ 534,490	\$ 688,542	\$ 544,000

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
EXPENSES					
Salaries & Wages	\$ 27,742	\$ 28,981	\$ 32,000	\$ 31,181	\$ 32,000
Employee Benefits	9,093	12,189	11,120	10,849	11,100
Professional Services	-	(12,000)	5,000	-	5,000
Contributions	-	-	-	-	-
Support Goods & Services	417,181	451,555	437,000	583,513	467,000
Public Utility Services	-	-	-	-	-
Bond Expenses	-	-	-	-	-
Depreciation Expense	7,281	7,279	7,280	8,638	7,280
Administrative Charges	-	-	-	-	-
Capital Outlay	10,296	-	20,000	5,931	5,000
TOTAL EXPENSES	\$ 471,593	\$ 488,004	\$ 512,400	\$ 640,110	\$ 527,380

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
 Net Change in Fund	 \$ (45,779)	 \$ 65,662	 \$ 22,090	 \$ 48,432	 \$ 16,620

ELECTRIC FUND REVENUE

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Intergovernmental					
PERS	\$ -	\$ 1,390	\$ 1,490	\$ -	\$ -
Total PERS	\$ -	\$ 1,390	\$ 1,490	\$ -	\$ -
Services Charges					
Non-Meter Charges	\$ 8,700	\$ 16,635	\$ 9,000	\$ 13,730	\$ 10,000
Customer Charge (Recurring)	78,125	116,021	108,000	114,684	108,000
Connect/Disconnect Fees	5,857	5,790	6,000	5,280	6,000
Energy Charge	325,921	406,406	405,000	536,585	410,000
Record Fee	495	620	1,000	685	1,000
Utility Services	4,309	2,368	4,000	7,743	8,000
Total Services Charges	\$ 423,407	\$ 547,840	\$ 533,000	\$ 678,706	\$ 543,000
Interest					
Interest on Investments	\$ 2,407	\$ 4,436	\$ -	\$ 9,836	\$ 1,000
Interest on Accounts	-	-	-	-	-
Total Interest	\$ 2,407	\$ 4,436	\$ -	\$ 9,836	\$ 1,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ (22,090)	\$ -	\$ (16,620)
Total Approp from Fund Balance	\$ -	\$ -	\$ (22,090)	\$ -	\$ (16,620)
TOTAL REVENUE	\$ 425,814	\$ 553,666	\$ 512,400	\$ 688,542	\$ 527,380

**ELECTRIC UTILITY FUND
ADMINISTRATION**

PROGRAM DESCRIPTION

This fund is responsible for administration, operations and maintenance of the City's electrical service at the City Harbor Facilities.

GOALS

To operate and maintain the electric distribution system on the floats and docks as effectively and efficiently as possible.

OBJECTIVES

- To operate the public utility in a manner that will provide power to customers as cost effectively as possible, while maintaining the distribution system.

SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS

No significant budget changes.

**ELECTRIC UTILITY FUND
ADMINISTRATION**

EXPENDITURES

Department 515 - Electric Fund
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 27,742	\$ 28,981	\$ 32,000	\$ 31,181	\$ 32,000
Employee Benefits	9,093	12,189	11,120	10,849	11,100
Professional Services	-	(12,000)	5,000	-	5,000
Support Goods & Services	417,181	451,555	437,000	583,513	467,000
Capital Outlay	10,296	-	20,000	5,931	5,000
Depreciation Expense	7,281	7,279	7,280	8,638	7,280
Total Expenditures	\$ 471,593	\$ 488,004	\$ 512,400	\$ 640,110	\$ 527,380

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Deputy Harbormaster (2 day/month)	0.01	0.01	0.01	0.01
Administrative Supervisor (3 day/month)	0.01	0.01	0.01	0.01
Total	0.02	0.02	0.02	0.02

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Revenue over Expenses	\$ 64,272	\$ 20,600	\$ 48,432	\$ 16,620

WATER UTILITY FUND

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
REVENUES					
Collection Fees	\$ 1,982,068	\$ 2,073,579	\$ 1,843,600	\$ 2,085,391	\$ 1,909,600
Interest on Investments	82,664	108,003	40,000	142,898	40,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	21,511	23,636	20,000	34,663	20,000
Interfund Charges	-	14,700	15,740	15,611	-
TOTAL REVENUES	\$ 2,086,243	\$ 2,219,918	\$ 1,919,340	\$ 2,278,563	\$ 1,969,600

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
EXPENSES					
Salaries & Wages	\$ 285,691	\$ 301,433	\$ 371,730	\$ 319,997	\$ 380,700
Employee Benefits	192,297	202,791	267,990	233,728	198,300
Professional Services	25,931	24,243	45,000	34,031	52,000
Contributions	-	-	-	-	-
Support Goods & Services	138,884	59,730	199,160	134,688	204,100
Public Utility Services	324,107	362,522	373,600	447,791	433,600
Bond Expenses	35,691	19,503	25,270	22,681	25,270
Depreciation Expense	505,958	493,891	475,470	478,334	475,470
Administrative Charges	362,606	355,793	280,740	312,705	309,460
Capital Outlay	12,515	24,487	52,000	23,640	33,000
TOTAL EXPENSES	\$ 1,883,681	\$ 1,844,393	\$ 2,090,960	\$ 2,007,594	\$ 2,111,900

OTHER FINANCING SOURCES (USES)

Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	(1,107,270)	(10,000)	(2,571,000)	(2,571,000)	-
Net other Financing Sources (Uses)	\$ (1,107,270)	\$ (10,000)	\$ (2,571,000)	\$ (2,571,000)	\$ -
Net Change in Fund	\$ (904,708)	\$ 365,526	\$ (2,742,620)	\$ (2,300,031)	\$ (142,300)

WATER UTILITY FUND REVENUE

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Intergovernmental					
PERS	\$ -	\$ 14,700	\$ 15,740	\$ 15,611	\$ -
Total PERS	\$ -	\$ 14,700	\$ 15,740	\$ 15,611	\$ -
Service Charges					
Water Sales Metered	\$ 762,725	\$ 847,447	\$ 737,000	\$ 858,289	\$ 737,000
Water Sales City	762,864	741,240	700,000	745,931	742,000
Water Sales Borough	450,337	466,466	400,000	474,045	424,000
Water Sales Hookups	6,142	18,425	6,600	7,127	6,600
Total Services Charges	\$ 1,982,068	\$ 2,073,579	\$ 1,843,600	\$ 2,085,391	\$ 1,909,600
Interest					
Interest on Investments	\$ 82,664	\$ 108,003	\$ 40,000	\$ 142,898	\$ 40,000
Total Interest	\$ 82,664	\$ 108,003	\$ 40,000	\$ 142,898	\$ 40,000
Miscellaneous Revenues					
Other Revenues	\$ 21,511	\$ 23,636	\$ 20,000	\$ 34,663	\$ 20,000
Total Miscellaneous Revenues	\$ 21,511	\$ 23,636	\$ 20,000	\$ 34,663	\$ 20,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 2,742,620	\$ -	\$ 142,300
Total Approp from Fund Balance	\$ -	\$ -	\$ 2,742,620	\$ -	\$ 142,300
Total Revenue	\$ 2,086,243	\$ 2,219,918	\$ 4,661,960	\$ 2,278,563	\$ 2,111,900

WATER UTILITY FUND ADMINISTRATION

PROGRAM DESCRIPTION

The water operations fund is responsible for the delivery of high quality potable water to the citizens, businesses and industries of the City and surrounding area. The department operates and maintains the reservoirs, dams, pump stations and distribution systems. The department operates and installs new water hookups, reads meters and performs minor system improvements.

GOALS

To supply adequate water to the City of Kodiak with minimal interference of services in compliance with all Federal, State, and City ordinances and laws.

OBJECTIVES

- Move to water treatment.
- Continue to meet necessary requirements to avoid construction of a water filtration plant.
- Perform a secondary treatment technique feasibility study.
- Complete the Monashka Dam Phase II Project with completed certificate to operate.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Allocated public works director and Account Technician/Cashier-Utilities to water and sewer funds. Completed the water rate study and adopted a new rate structure. In July 2007 we awarded the pre-design – final design for the Ultraviolet (UV) secondary water treatment facility. The periodic dam safety inspection contract was awarded and the inspection is complete with final reports expected to be submitted by the end of October 2007 to the Alaska Dam Safety Department.

**WATER UTILITY FUND
ADMINISTRATION**

EXPENDITURES

Department 550 - Water Utility Fund
Sub-department 360 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 285,691	\$ 301,433	\$ 371,730	\$ 319,997	\$ 380,700
Employee Benefits	192,297	202,791	267,990	233,728	198,300
Professional Services	25,931	24,243	40,000	30,075	40,000
Support Goods & Services	138,884	(4,023)	110,560	73,859	113,500
Public Utility Services	324,107	361,782	352,600	425,427	412,600
Capital Outlay	12,515	4,809	15,000	5,106	18,000
Depreciation Expense	505,958	493,891	475,470	478,334	475,470
Bond Expense	35,691	19,503	25,270	22,681	25,270
Administrative Charges	362,606	280,818	228,720	260,685	243,230
Total Expenditures	\$ 1,883,681	\$ 1,685,247	\$ 1,887,340	\$ 1,849,891	\$ 1,907,070

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Equipment Operator	3	2	1	1
Shop Supervisor	1	1	1	1
Utility Worker	0	1	1	1
Public Works Maintenance Worker	2	2	3	3.25
Public Works Director	0	0	0.25	0.25
Accounting Technician/Cashier-Utilities	0	0	0.35	0.35
Total	6	6	6.6	6.85

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
All Regulations Meet	Yes	Yes	Yes	Yes

**WATER UTILITY FUND
WATER TREATMENT**

PROGRAM DESCRIPTION

The Water Treatment Fund covers the entire treatment process meeting all State, Federal and City ordinances and laws. The Waste Water Treatment Plant department operates and maintains the two treatment buildings, tanks, and the computer system controlling the treatment system.

GOALS

To supply potable water that meets State and Federal requirements 100% of the time. Track services to determine that level of service is equal to or better than previously provided.

OBJECTIVES

- Continue to meet necessary requirements and meet goals set by the Council.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. In July 2007 we awarded the pre-design and final design for the Ultraviolet (UV) secondary water treatment facility. The design phase for this facility should be completed in December 2009.

**WATER UTILITY FUND
WATER TREATMENT**

EXPENDITURES

Department 550 - Water Utility Fund
Sub-department 365 - Water Treatment

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	-	-	5,000	3,956	12,000
Support Goods & Services	-	63,753	88,600	60,829	90,600
Public Utility Services	-	740	21,000	22,364	21,000
Capital Outlay	-	19,679	37,000	18,534	15,000
Depreciation Expense	-	-	-	-	-
Bond Expense	-	-	-	-	-
Administrative Charges	-	74,975	52,020	52,020	66,230
Total Expenditures	\$ -	\$ 159,146	\$ 203,620	\$ 157,702	\$ 204,830

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
All regulations met	n/a	n/a	100%	100%
Respond to all water quality complaints within 1 hour during regular working hours and within 24 hours on non-regular hours	n/a	n/a	100%	100%
Respond to all after hours emergency call outs and alarms within 30 minutes	n/a	n/a	9 times	20 times

**WATER UTILITY FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for the interfund transfers to the Street Improvement Fund and the Water Capital Improvement Fund.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes.

**WATER UTILITY FUND
TRANSFERS**

EXPENDITURES

Department 550 - Water Utility Fund
Sub-department 198 - Transfers

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Operating Transfers	\$ 1,107,270	\$ 10,000	\$ 2,571,000	\$ 2,571,000	\$ -
Total Expenditures	\$ 1,107,270	\$ 10,000	\$ 2,571,000	\$ 2,571,000	\$ -

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

SEWER UTILITY FUND

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
REVENUES					
Collection Fees	\$ 1,875,801	\$ 1,882,763	\$ 2,113,600	\$ 2,213,233	\$ 2,379,100
Interest on Investments	1,577	-	50,000	-	50,000
Rents & Royalties	-	-	-	-	-
Miscellaneous	210,116	326	-	1,738	-
Interfund Charges	-	17,671	18,920	19,992	-
TOTAL REVENUES	\$ 2,087,495	\$ 1,900,760	\$ 2,182,520	\$ 2,234,963	\$ 2,429,100

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
EXPENSES					
Salaries & Wages	\$ 394,354	\$ 392,960	\$ 522,970	\$ 417,196	\$ 560,780
Employee Benefits	245,965	262,603	376,410	313,649	286,450
Professional Services	147,875	160,460	265,000	246,263	300,000
Contributions	-	-	-	-	-
Support Goods & Services	198,777	174,099	237,800	176,638	247,800
Public Utility Services	189,896	215,652	220,700	266,933	270,000
Bond Expenses	52,451	34,519	45,000	20,110	45,000
Depreciation Expense	1,198,412	1,201,695	1,201,000	1,212,968	1,201,000
Administrative Charges	345,295	331,851	283,740	319,619	312,460
Capital Outlay	28,321	6,463	30,500	24,665	71,500
TOTAL EXPENSES	\$ 2,801,346	\$ 2,780,303	\$ 3,183,120	\$ 2,998,041	\$ 3,294,990

OTHER FINANCING SOURCES (USES)

Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	(1,133,698)	-	(370,000)	(370,000)	-
Net other Financing Sources (Uses)	\$ (1,133,698)	\$ -	\$ (370,000)	\$ (370,000)	\$ -
 Net Change in Fund	\$ (1,847,549)	\$ (879,542)	\$ (1,370,600)	\$ (1,133,077)	\$ (865,890)

SEWER UTILITY FUND REVENUE

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Intergovernmental					
PERS	\$ -	\$ 17,671	\$ 18,920	\$ 19,992	\$ -
Total PERS	\$ -	\$ 17,671	\$ 18,920	\$ 19,992	\$ -
Service Charges					
Sewer Services City	\$ 1,212,700	\$ 1,202,817	\$ 1,403,000	\$ 1,427,524	\$ 1,584,000
Sewer Services Borough	588,103	608,789	655,500	731,159	740,000
Sewer Services Hookups	1,136	9,456	5,500	800	5,500
Septic Truck Discharge	53,287	42,423	31,000	38,148	31,000
Lab Testing Fee	20,575	19,279	18,600	15,603	18,600
Total Services Charges	\$ 1,875,801	\$ 1,882,763	\$ 2,113,600	\$ 2,213,233	\$ 2,379,100
Interest					
Interest on Investments	\$ 1,577	\$ -	\$ 50,000	\$ -	\$ 50,000
Total Interest	\$ 1,577	\$ -	\$ 50,000	\$ -	\$ 50,000
Miscellaneous Revenues					
Other Revenues	\$ 210,116	\$ 326	\$ -	\$ 1,738	\$ -
Total Miscellaneous Revenues	\$ 210,116	\$ 326	\$ -	\$ 1,738	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ 1,370,600	\$ -	\$ 865,890
Total Approp from Fund Balance	\$ -	\$ -	\$ 1,370,600	\$ -	\$ 865,890
Total Revenue	\$ 2,087,495	\$ 1,900,760	\$ 3,553,120	\$ 2,234,963	\$ 3,294,990

**SEWER UTILITY FUND
ADMINISTRATION**

PROGRAM DESCRIPTION

Sewer operations are responsible for maintaining the sanitary sewer system by routine cleaning, sewage operation and maintenance, and clearing of sewer stoppages. Sewer operations also install new sewer hookups and coordinates with engineering to determine line and manhole conditions for inflow and infiltration reduction.

GOALS

To maintain the sanitary sewer system in stable condition to minimize sewage backups and overflow.

OBJECTIVES

- To clean 20% of sewer mains annually.
- To eliminate chronic sewer line problems.
- Complete Mill Bay sewer lift station upgrade predesign and design.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant budget changes. Z portion of the Mill Bay Lift Station upgrade is complete.

**SEWER UTILITY FUND
ADMINISTRATION**

EXPENDITURES

Department 570 - Sewer Utility Fund
Sub-department 380 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 47,188	\$ 56,560	\$ 66,050	\$ 64,080	\$ 70,520
Employee Benefits	35,130	39,097	47,840	49,624	36,510
Professional Services	11,251	17,474	20,000	25,226	20,000
Support Goods & Services	18,578	18,522	49,900	33,920	54,600
Capital Outlay	3,723	(90,741)	8,000	1,436	13,000
Administrative Charges	211,675	202,526	231,720	267,599	246,230
Total Expenditures	\$ 327,545	\$ 243,438	\$ 423,510	\$ 441,886	\$ 440,860

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Equipment Operator	1	1	1	1
Total	1	1	1	1

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Amount of Lines Cleaned	25%	20%	20%	20%
Problem Areas Eliminated	6	4	3	3
Completion of Infiltration and Inflow Study	90%	100%	Completed	

**SEWER UTILITY FUND
WASTEWATER TREATMENT PLANT**

PROGRAM DESCRIPTION

Water and Wastewater Treatment is responsible for the treatment and discharge of sanitary sewage. The maintenance and operation of twenty sewage lift stations, a Supervisory Control and Data Acquisition Software System (SCADA) system and the laboratory. Personnel in this division also provide the maintenance and operations of both the Water Treatment and Wastewater Treatment plants.

GOALS

To provide water and wastewater treatment with 100% compliance to Federal and State standards.

OBJECTIVES

- Maintain continuous operation of potable water disinfections system.
- Convert and expand the SCADA system to include pump controls at the Monashka pump house.

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

Increased staffing for one operator and allocated public works director and Account Technician/Cashier-Utilities to water and sewer funds.
The renewal of the National Pollutant Discharge Elimination System (NPDES) permit has been submitted on time.

**SEWER UTILITY FUND
WASTEWATER TREATMENT PLANT**

EXPENDITURES

Department 570 - Sewer Utility Fund
Sub-department 385 - Wastewater Treatment Plant

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Salaries & Wages	\$ 347,165	\$ 336,400	\$ 456,920	\$ 353,116	\$ 490,260
Employee Benefits	210,835	223,506	328,570	264,025	249,940
Professional Services	136,624	142,986	245,000	221,036	280,000
Support Goods & Services	180,199	155,577	187,900	142,717	193,200
Public Utility Services	189,896	215,652	220,700	266,933	270,000
Capital Outlay	24,598	97,204	22,500	23,229	58,500
Bond Expense	52,451	34,519	45,000	20,110	45,000
Administrative Charges	133,620	129,325	52,020	52,020	66,230
Depreciation Expense	1,198,412	1,201,695	1,201,000	1,212,968	1,201,000
Total Expenditures	\$ 2,473,801	\$ 2,536,865	\$ 2,759,610	\$ 2,556,155	\$ 2,854,130

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Public Works Director	0	0	0.25	0.25
Account Technician/Cashier	0	0	0.35	0.35
Administrative Assistant	0	0	0	0.75
Treatment Plant Operators	6	5	6	6
Treatment Plant Supervisor	1	1	1	1
Total	7	6	7.6	8.35

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Treatment standards met	yes	yes	yes	yes
Discharge effluent limits met	yes	yes	yes	yes
Complete Corrosion Control Study	yes	completed		
Infiltration and Inflow Study	yes	completed		
Respond to all after hours emergency call outs within 30 minutes	n/a	100%	40 times	40 times

**SEWER UTILITY FUND
TRANSFERS**

PROGRAM DESCRIPTION

The department accounts for the interfund transfers to the Water Capital Fund.

GOALS

None.

OBJECTIVES

None.

SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS

No significant budget changes.

**SEWER UTILITY FUND
TRANSFERS**

EXPENDITURES

Department 570 - Sewer Utility Fund
Sub-department 198 - Transfers

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Operating Transfers	\$ 1,133,698	\$ -	\$ 370,000	\$ 370,000	\$ -
Total Expenditures	\$ 1,133,698	\$ -	\$ 370,000	\$ 370,000	\$ -

PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

TRIDENT BASIN AIRPORT FUND

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
REVENUES					
Collection Fees	\$ -	\$ 9,828	\$ 14,000	\$ 8,726	\$ 9,000
Interest on Investments	-	121	-	2,524	1,000
Rents & Royalties	-	9,963	9,000	9,039	9,040
Miscellaneous	-	-	-	-	-
Interfund Charges	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 19,912	\$ 23,000	\$ 20,288	\$ 19,040

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Budget	FY 2008 Budget
EXPENSES					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Professional Services	-	-	-	-	-
Contributions	-	-	-	-	-
Support Goods & Services	-	38	21,200	18,778	23,000
Public Utility Services	-	4,999	9,800	8,521	9,800
Bond Expenses	-	-	-	-	-
Depreciation Expense	-	30,750	-	30,750	132,550
Administrative Charges	-	(255,346)	108,580	106,120	3,500
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ (219,559)	\$ 139,580	\$ 164,169	\$ 168,850

OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ 40,000	\$ 116,580	\$ 116,580	\$ -
Transfer Out	-	-	-	-	-
Net other Financing Sources (Uses)	\$ -	\$ 40,000	\$ 116,580	\$ 116,580	\$ -

New Fund established in fiscal year 2006

TRIDENT BASIN AIRPORT

TRIDENT BASIN AIRPORT FUND

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Services Charges					
Seaplane Moorage	\$ -	\$ 9,828	\$ 14,000	\$ 8,726	\$ 9,000
Total Services Charges	\$ -	\$ 9,828	\$ 14,000	\$ 8,726	\$ 9,000
Interest					
Interest on Investments	\$ -	\$ 121	\$ -	\$ 2,524	\$ 1,000
Total Interest	\$ -	\$ 121	\$ -	\$ 2,524	\$ 1,000
Rents & Royalties					
Rentals	\$ -	\$ 9,963	\$ 9,000	\$ 9,039	\$ 9,040
Total Rents & Royalties	\$ -	\$ 9,963	\$ 9,000	\$ 9,039	\$ 9,040
Operating Transfers					
Transfer from General Fund	\$ -	\$ 40,000	\$ 116,580	\$ 116,580	\$ -
Total Operating Transfers	\$ -	\$ 40,000	\$ 116,580	\$ 116,580	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 149,810
Total Approp from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 149,810
TOTAL REVENUES	\$ -	\$ 59,912	\$ 139,580	\$ 136,868	\$ 168,850

**TRIDENT BASIN AIRPORT FUND
ADMINISTRATION**

PROGRAM DESCRIPTION

This department accounts for all maintenance and repair of the Trident Basin Float Plane facility. Public Works personnel perform weekly patrols and any maintenance issues that are noticed are scheduled for repair.

GOALS

Provide safe and useable facilities for aircraft users.

OBJECTIVES

- To provide maintenance and repair activities for floats

SIGNIFICANT BUDGET CHANGES & ACCOMPLISHMENTS

No significant changes. A \$4,000,000 grant from Federal Aviation Administration (FAA) is being utilized to replace A and C floats and build an access road with haul out ramp for aircraft removal, this project will be completed in late 2007.

**TRIDENT BASIN AIRPORT FUND
ADMINISTRATION**

EXPENDITURES

Department 580 - Trident Basin Airport
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Support Goods & Services	\$ -	\$ 38	\$ 21,200	\$ 18,778	\$ 23,000
Public Utility Services	-	4,999	9,800	8,521	9,800
Depreciation Expense	-	30,750	-	30,750	132,550
Administrative Charges	-	(255,346)	108,580	106,120	3,500
					.
Total Expenditures	\$ -	\$ (219,559)	\$ 139,580	\$ 164,169	\$ 168,850

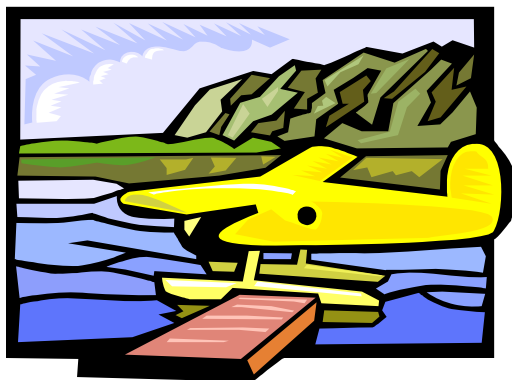
PERSONNEL

Number of Employees

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
None	0	0	0	0
Total	0	0	0	0

PERFORMANCE INDICATORS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Respond within 24 hours to all facility complaints	n/a	5	0	5
Maintenance effort (# of man hours)	n/a	72	52	50



INTERNAL SERVICE FUND

Internal service funds are used to centralize certain services and then allocate the cost of those services within the government. They are used to report any activity that provides goods or services to other funds and departments on a cost-reimbursement basis.

- **Self Insurance Fund**
This fund plans, implements and coordinates programs to reduce financial losses associated with all City activities.
- **Public Employees Retirement System (PERS) Obligation**
This fund tracks the PERS un-funded obligation for the Enterprise Fund and the General Fund.

**INTERNAL SERVICE FUND
SELF-INSURANCE**

PROGRAM DESCRIPTION

Self-insurance plans, implements and coordinates programs to reduce financial losses associated with all City property and operations. In addition, it recommends dispositions on claims lodged against the City and coordinates the City's claims program. Self-insurance participates in the purchase of insurance policies and performs related work as required.

GOALS

To minimize the City's exposures to risk as well as securing insurance and liability coverage by cost effective means, while at the same time providing a high degree of protection to the City.

OBJECTIVES

- Develop procedures for analyzing risk to determine the most practical and least costly method of handling risk.
- Develop risk identification procedures.
- Develop written reports and special analyses, including schedules of insured property or loss records, and to aid in the interpretation of the results of risk management programs.
- Establish timely goals for claims processing in an effort to identify problem areas in the position of claim settlements and thereby reduce the time and cost of disposition.

SIGNIFICANT BUDGET CHANGES

No significant budget changes.

SELF INSURANCE FUND REVENUE SUMMARY

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Interest					
Interest on Investments	\$ 21,083	\$ 36,204	\$ 15,000	\$ 69,769	\$ 30,000
Total Interest	\$ 21,083	\$ 36,204	\$ 15,000	\$ 69,769	\$ 30,000
Interfund Charges					
Insurance Refund	\$ 490,047	\$ 130,935	\$ 143,060	\$ 362,183	\$ 10,000
Charges to General Fund	427,670	359,661	333,800	333,800	336,000
Charges to Trident Basin Fund	-	15,000	18,200	18,200	15,000
Charges to Cargo Fund	85,270	85,310	67,050	67,050	66,000
Charges to Harbor Fund	178,420	152,330	154,650	154,650	141,000
Charges to Water Utility Fund	15,100	13,360	13,060	13,060	12,000
Charges to Sewer Fund	59,040	48,870	42,700	42,700	43,000
Total Interfund Charges	\$ 1,255,547	\$ 805,466	\$ 772,520	\$ 991,643	\$ 623,000
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,312,520
Total Approp from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,312,520
Total Revenue	\$ 1,276,630	\$ 841,670	\$ 787,520	\$ 1,061,412	\$ 1,965,520

**INTERNAL SERVICE FUND
SELF-INSURANCE**

EXPENDITURES

Department 780 - Self Insurance Fund
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Insurance Broker Service Fee	\$ -	\$ -	\$ -	\$ 100	\$ 3,000
Support Goods & Services	605,761	559,911	705,520	585,891	755,520
Contingencies	-	-	82,000	-	7,000
Transfer to General Fund	-	-	-	-	1,200,000
Transfer to Enhancement Fund	-	-	-	-	-
Total Expenditures	\$ 605,761	\$ 559,911	\$ 787,520	\$ 585,991	\$ 1,965,520

PERSONNEL

Number of Employees

	FY 2003 Actual	FY 2004 Actual	FY 2006 Estimated	FY 2005 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0

**INTERNAL SERVICE FUND
PERS OBLIGATION FUND**

PROGRAM DESCRIPTION

The Public Employees Retirement System (PERS) Obligation Fund plans, implements and coordinates the tracking of the un-funded liability in the City's retirement plan. The Government Accounting Standards Board (GASB) statement number 31 mandates that municipalities record un-funded liability of retirement systems for any Enterprise Funds. The City of Kodiak has decided to track both Enterprise Funds and the General Fund to determine the total outstanding liability for the City.

GOALS

The goal of this fund is to track the obligation of the retirement system's un-funded liability.

OBJECTIVES

- Adopt the auditor's method to determine the annual obligation amount.
- Allocate the obligation to the appropriate funds.
- Report the obligation correctly in the audit report.

SIGNIFICANT BUDGET CHANGES AND ACCOMPLISHMENTS

No significant budget changes.

PERS OBLIGATION FUND

REVENUES

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
Interest					
Interest on Investments	\$ -	\$ 16,616	\$ -	\$ 60,531	\$ 25,000
Total Interest	\$ -	\$ 16,616	\$ -	\$ 60,531	\$ 25,000
Interfund Charges					
PERS Obligation General Fund	\$ -	\$ 609,734	\$ 610,670	\$ 270,400	\$ -
PERS Obligation Cargo	10,840	7,998	18,550	7,855	-
PERS Obligation Harbor	38,062	31,624	72,330	35,180	-
PERS Obligation Water	27,866	18,412	39,460	17,684	-
PERS Obligation Sewer	32,787	22,893	47,440	22,581	-
Total Interfund Charges	\$ 109,556	\$ 690,660	\$ 788,450	\$ 353,700	\$ -
Appropriation from Fund Balance					
Appropriation from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (25,000)
Total Approp from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (25,000)
Total Revenue	<u>\$ 109,556</u>	<u>\$ 707,276</u>	<u>\$ 788,450</u>	<u>\$ 414,231</u>	<u>\$ -</u>

**INTERNAL SERVICE FUND
PERS OBLIGATION FUND**

EXPENDITURES

Department 790 - PERS Obligation
Sub-department 100 - Administration

	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget	FY 2007 Estimated	FY 2008 Budget
PERS Obligation General Funds	\$ -	\$ -	\$ 610,670	\$ 703,290	\$ -
PERS Obligation Enterprise Funds	457,047	656,196	177,780	(349,590)	-
Total Expenditures	\$ 457,047	\$ 656,196	\$ 788,450	\$ 353,700	\$ -

PERSONNEL

Number of Employees

	FY 2003 Actual	FY 2004 Actual	FY 2006 Estimated	FY 2005 Budget
Authorized Personnel	0	0	0	0
Total	0	0	0	0



APPENDIX

City of Kodiak

2004 - 2008

PERSONNEL SUMMARY

Comparison of Authorized Permanent Personnel

Department	FTEs				
	2004 Approved	2005 Approved	2006 Approved	2007 Approved	2008 Approved
General Fund					
Executive	1.00	1.00	1.00	1.00	1.00
Emergency Preparedness				0.05	0.05
City Clerk	3.00	3.00	3.00	3.00	3.75
Finance	7.00	8.50	8.50	7.25	7.25
Police	36.00	36.00	35.00	35.00	37.75
Fire	12.75	12.75	12.75	12.75	12.75
Public Works	10.00	10.00	10.00	9.50	9.50
Engineering	3.00	3.00	3.00	2.00	2.00
Parks & Recreation	5.00	5.00	5.00	5.00	5.00
Library	7.00	7.00	7.00	6.75	6.75
Sub Total	84.75	86.25	85.25	82.30	85.80
Enterprise Funds					
Cargo Terminal	3.00	3.00	3.00	3.00	3.00
Boat Harbor	11.00	11.00	11.00	11.00	11.00
Water Utility	6.00	6.00	6.00	6.85	6.85
Sewer Utility	8.00	8.00	7.00	7.80	8.35
Sub Total	28.00	28.00	27.00	28.65	29.20
Total All Funds	112.75	114.25	112.25	110.95	115.00

FTE: Full Time Equivalent

There have not been significant changes in personnel since 2004. There are minor variances of one or two employees within departments, however, the staffing stays consistent from year to year. In fiscal year 2008 there has been an increase of 4.05 FTEs in the Clerk, Police and Sewer Utility Funds.

CITY OF KODIAK
CLASS TITLES AND PAY RANGES
Effective July 2003

Positions 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/29
Deputy Clerk	20
<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

Positions Title	Salary Grade
<u>Library Department</u>	
Library Director	29
Senior Library Assistant/Supervisor	20
(or) Non-Supervisor	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
Corrections Corporal	20
Community Services Officer	20
Communications Corporal	18
Corrections Officer	18
Communications 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

Salary Schedule
Hourly Rates
Advancement Steps

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
T	6.50	7.00	7.50	8.00	8.50	9.00	9.50	10.00	10.50	11.00	12.00	13.00	14.00	15.00	16.00
3	9.31	9.54	9.78	10.02	10.27	10.53	10.79	11.06	11.34	11.62	11.85	12.09	12.33	12.58	12.83
4	9.67	9.91	10.16	10.41	10.67	10.94	11.21	11.49	11.78	12.08	12.32	12.56	12.82	13.07	13.33
5	10.05	10.30	10.56	10.83	11.10	11.34	11.66	11.95	12.25	12.55	12.81	13.06	13.32	13.59	13.86
6	10.46	10.72	10.99	11.26	11.54	11.83	12.13	12.43	12.74	13.06	13.32	13.59	13.86	14.14	14.42
7	10.88	11.15	11.43	11.72	12.01	12.31	12.62	12.93	13.26	13.59	13.86	14.14	14.42	14.71	15.00
8	11.33	11.61	11.90	12.20	12.50	12.81	13.13	13.46	13.80	14.14	14.43	14.71	15.01	15.31	15.62
9	11.80	12.09	12.40	12.71	13.02	13.35	13.68	14.03	14.38	14.74	15.03	15.33	15.64	15.95	16.27
10	12.29	12.60	12.92	13.24	13.57	13.91	14.26	14.61	14.98	15.35	15.66	15.97	16.29	16.62	16.95
11	12.82	13.14	13.47	13.80	14.15	14.50	14.87	15.24	15.62	16.01	16.33	16.66	16.99	17.33	17.68
12	13.37	13.71	14.05	14.40	14.76	15.13	15.51	15.90	16.30	16.70	17.04	17.38	17.73	18.08	18.44
13	13.96	14.31	14.67	15.03	15.41	15.79	16.19	16.59	17.01	17.43	17.78	18.14	18.50	18.87	19.25
14	14.58	14.94	15.31	15.70	16.09	16.49	16.90	17.33	17.76	18.20	18.57	18.94	19.32	19.70	20.10
15	15.23	15.61	16.00	16.40	16.81	17.23	17.66	18.11	18.56	19.02	19.40	19.79	20.19	20.59	21.00
16	15.92	16.32	16.72	17.14	17.57	18.01	18.46	18.92	19.40	19.88	20.28	20.68	21.10	21.52	21.95
17	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.20	21.63	22.06	22.50	22.95
18	17.41	17.85	18.29	18.75	19.22	19.70	20.19	20.70	21.22	21.75	22.18	22.62	23.08	23.54	24.01
19	18.22	18.68	19.14	19.62	20.11	20.61	21.13	21.66	22.20	22.75	23.21	23.67	24.15	24.63	25.12
20	19.07	19.54	20.03	20.53	21.05	21.57	22.11	22.67	23.23	23.81	24.29	24.78	25.27	25.78	26.29
21	19.97	20.47	20.98	21.50	22.04	22.59	23.16	23.73	24.33	24.94	25.43	25.94	26.46	26.99	27.53
22	20.92	21.44	21.97	22.52	23.09	23.66	24.26	24.86	25.48	26.12	26.64	27.18	27.72	28.27	28.84
23	21.91	22.46	23.02	23.60	24.19	24.79	25.41	26.05	26.70	27.37	27.92	28.47	29.04	29.62	30.22
24	22.97	23.54	24.13	24.74	25.35	25.99	26.64	27.30	27.99	28.69	29.26	29.84	30.44	31.05	31.67
25	23.95	24.55	25.16	25.79	26.44	27.10	27.77	28.47	29.18	29.91	30.51	31.12	31.74	32.38	33.02
26	24.98	25.61	26.25	26.91	27.58	28.27	28.97	29.70	30.44	31.20	31.83	32.46	33.11	33.77	34.45
27	26.08	26.73	27.40	28.09	28.79	29.51	30.25	31.00	31.78	32.57	33.22	33.89	34.57	35.26	35.96
28	27.23	27.91	28.61	29.33	30.06	30.81	31.58	32.37	33.18	34.01	34.69	35.38	36.09	36.81	37.55
29	28.45	29.16	29.89	30.64	31.41	32.19	33.00	33.82	34.67	35.53	36.24	36.97	37.71	38.46	39.23
30	29.74	30.48	31.24	32.02	32.82	33.65	34.49	35.35	36.23	37.14	37.88	38.64	39.41	40.20	41.00
31	31.09	31.87	32.67	33.48	34.32	35.18	36.06	36.96	37.88	38.83	39.61	40.40	41.21	42.03	42.87
32	32.52	33.33	34.17	35.02	35.90	36.79	37.71	38.66	39.62	40.61	41.42	42.25	43.10	43.96	44.84
33	34.03	34.88	35.75	36.64	37.56	38.50	39.49	40.45	41.46	42.49	43.34	44.21	45.10	46.00	46.92
34	35.61	36.50	37.42	38.35	39.31	40.29	41.30	42.33	43.39	44.48	45.37	46.27	47.20	48.14	49.11
35	37.29	38.22	39.18	40.16	41.16	42.19	43.25	44.33	45.43	46.57	47.50	48.45	49.42	50.41	51.42
36	39.06	40.04	41.04	42.07	43.12	44.20	45.30	46.44	47.60	48.79	49.76	50.76	51.77	52.81	53.86

Salary Schedule - Fire Department Employees on Platoon System
Hourly Rates

Grade	Advancement Steps														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
15	11.43	11.75	12.04	12.34	12.65	12.97	13.29	13.63	13.97	14.32	14.60	14.89	15.19	15.50	15.81
16	11.98	12.28	12.59	12.90	13.22	13.55	13.89	14.24	14.60	14.96	15.26	15.56	15.88	16.19	16.52
17	12.53	12.84	13.16	13.49	13.83	14.17	14.53	14.89	15.26	15.64	15.96	16.28	16.60	16.93	17.27
18	13.10	13.43	13.77	14.11	14.46	14.83	15.20	15.58	15.97	16.36	16.69	17.03	17.37	17.71	18.07
19	13.71	14.05	14.41	14.77	15.13	15.51	15.90	16.30	16.71	17.12	17.47	17.82	18.17	18.53	18.91
20	14.35	14.71	15.08	15.45	15.84	16.24	16.64	17.06	17.48	17.92	18.28	18.64	19.02	19.40	19.79
21	15.03	15.40	15.79	16.18	16.59	17.00	17.42	17.86	18.31	18.76	19.14	19.52	19.91	20.31	20.72
22	15.74	16.13	16.54	16.95	17.37	17.81	18.25	18.71	19.18	19.66	20.05	20.45	20.86	21.28	21.70
23	16.49	16.90	17.33	17.76	18.20	18.66	19.13	19.60	20.09	20.60	21.01	21.43	21.86	22.29	22.74
24	17.28	17.72	18.16	18.61	19.08	19.56	20.02	20.55	21.06	21.59	22.02	22.46	22.91	23.37	23.83
25	18.02	18.47	18.94	19.41	19.89	20.39	20.90	21.42	21.96	22.51	22.96	23.42	23.89	24.36	24.85

**CITY OF KODIAK
EMPLOYEE FACT SHEET
Fiscal Year 2008**

SOCIAL SECURITY

Social Security – 6.2% of gross wages
Medicare – 1.45% of gross wages
Wage base – Social Security - \$97,500 - Medicare – No Limit

PERS (STATE RETIREMENT) CONTRIBUTIONS

Percentage of gross wages up to Social Security Wage Base (not subject to Federal tax)
Tier IV Employees – 8%
Employer – 22.0%

INSURANCE – MEDICAL, DENTAL, AND VISION – Aetna

City pays these monthly premiums for employees and dependents (except temporary hires):
Single - \$425.68, Employee with spouse - \$970.61, Employee with child/children - \$815.74, Family rate - \$1,360.43.

LIFE INSURANCE

City provides \$2,000 Life and \$5,000 AD&D policy (except temporary hires).

DEFERRED COMPENSATION

All employees (except temporary hires) are eligible to enroll in the voluntary retirement deferred compensation plan. Up to 100% of taxable compensation, not to exceed \$15,500 per year, can be deferred from federal income tax.

PAY RANGES – Rate, Day, and Place of Pay

See Schedules on previous pages. Employees are paid every other Friday except on holidays, which will be paid on the closest regular workday. The Department Head will distribute the checks. Hourly rate is the current rate noted on the employee's change of status form.

MERIT STEP INCREASE – Personnel Rules & Regulations (PR&R) Chapter 4: 406,407, & 420

After a probationary period of satisfactory performance from six months to one year, a probationary step increase will be given. The employee is eligible, if performance is satisfactory, for additional merit step increases up to Step 5, at six month intervals; for subsequent increases up to Step 12, at annual intervals; and for the last three increases, to Step 15, at two-year intervals. Effective date of approved probationary and regular merit increase shall be the actual date of the change (except temporary hires).

HOLIDAYS –PR&R Chapter 12:

January 1, New Years Day
January (3rd Monday), Martin Luther King Jr. Day
February (3rd Monday), President's Day
March (last Monday), Seward's Day
May (last Monday), Memorial Day
July 4, Independence Day
September (1st Monday), Labor Day

October 18, Alaska Day
 November 11, Veterans Day
 November (4th Thursday), Thanksgiving Day
 December 25, Christmas
 Employee's Birthday

Platoon system employees will be paid 10.6 hours for each holiday – PR&P 1604

ANNUAL LEAVE - PR&R Chapter 10:

Employees (except temporary hires) accrue leave hours per pay period. Employees working less than 40 hours per week accrue annual leave based on actual hours worked.

Months Worked	Hours Per Pay Period	Hours - Fire (Platoon System)
1 - 24	4.62	6.14
25 – 60	6.47	8.59
61 – 120	7.39	9.84
Over 120	8.31	11.04

SICK LEAVE – PR&R Chapter 11:

Employees (except temporary hires) accrue sick leave at the rate of 3.7 hours per pay period. Employees working less than 40 hours per week accrue sick leave based on actual hours worked. Fire Department Employees accrued sick leave at the rate of 4.9 hours per pay period.

**THE CITY OF KODIAK IS AN
 EQUAL OPPORTUNITY EMPLOYER
 WOMEN AND MINORITIES ARE ENCOURAGED TO APPLY**

**Each Department has an Employee Representative
 On the Employee Advisory Board (EAB)**

GOVERNMENT ORGANIZATION AND SERVICES

The City of Kodiak incorporated in December 1940, and adopted a Home Rule Charter on March 16, 1964. The City operates under a Council-Manager form of government with the City Council comprising of six Council Members and a Mayor. Council Members and the Mayor are elected at large for terms of three years and two years, respectively.

The Council appoints the City Manager who is responsible for appointing and supervising the various department heads and other employees (except those appointed by the council) and prepares and administers the annual budget and the capital improvement program.

Under the City Manager's general direction are eight functional areas, each of which is supervised by a department head. These areas include police, fire, cargo terminal and boat harbor, public works, engineering, parks and recreation, library and finance. An administrative function and certain non-departmental activities are supervised directly by the City Manager.

City services include police and fire protection, street maintenance, building inspection services, water and sewer services, library services, recreation, parks operations and maintenance, a boat harbor and a port facility. The City also supplies water and accepts discharge to the wastewater treatment facility for Service District #1 located in the Kodiak Island Borough.

The City Council appoints the City Clerk, the City Attorney, and the members of various advisory boards.

**Miscellaneous Statistical Data
City of Kodiak**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Taxes					
Real property	2.00 mills	2.00 mills	2.00 mills	2.00 mills	2.00 mills
Personal Property	none	none	none	none	none
Sales Tax	6%	6%	6%	6%	6%
Transient Room Tax	5%	5%	5%	5%	5%
Population of City	6,138	6,199	6,199	6,199	6,199
Total Number of Municipal Employees	112.75	114.25	112.25	110.95	115.00
Building Permits					
Number of Building Permits Issued	158	203	224	190	200
Value of Permits Issued	\$ 4,304,646	\$ 4,858,319	\$ 3,310,598	\$ 3,118,391	\$ 3,897,988
Port & Harbor Services					
Number of Harbors	2	2	2	2	2
Pier I - Ferry Dock	1	1	1	1	1
Pier II - City Dock	1	1	1	1	1
Pier III Container Terminal	1	1	1	1	1
Number of Employees	14.00	14.00	14.00	14.00	14.00
Moorage Rates Per Feet					
Vessel length 0-40 feet	\$ 20.50	\$ 23.00	\$ 25.00	\$ 27.00	\$ 28.00
Vessel length 41-60 feet	\$ 20.50	\$ 30.00	\$ 33.00	\$ 35.00	\$ 38.00
Vessel length 61-80 feet	\$ 20.50	\$ 32.00	\$ 38.00	\$ 50.00	\$ 55.00
Vessel length 81-100 feet	\$ 24.75	\$ 34.00	\$ 42.00	\$ 55.00	\$ 65.00
Vessel length 101-120 feet	\$ 24.75	\$ 35.00	\$ 45.00	\$ 60.00	\$ 70.00
Vessel length 121-150 feet	\$ 24.75	\$ 36.00	\$ 55.00	\$ 65.00	\$ 77.00
Vessel length 151 feet & over	\$ 24.75	\$ 37.00	\$ 60.00	\$ 73.00	\$ 88.00
Public Works Services					
Number of Treatment Plants	1	1	1	1	1
Number of Employees	24.00	24.00	23.00	24.70	24.85
Monthly Water Rates - Single Family	\$ 25.30	\$ 25.30	\$ 25.30	\$ 25.30	\$ 26.82
Monthly Sewer Rate - Single Family	\$ 32.20	\$ 32.20	\$ 32.20	\$ 38.02	\$ 42.93
Airport Services					
Municipal Airport	1	1	1	1	1
Float Plane Facility	1	1	1	1	1
Parks & Recreation Services					
Number of Parks	5	5	5	5	5
Number of Employees	5.00	6.00	5.00	5.00	5.00
Fire Protection					
Number of Fire Stations	1	1	1	1	1
Number of Employees	12.75	12.75	12.75	12.75	12.75
Ambulance Service/EMS	Yes	Yes	Yes	Yes	Yes
Police Protection					
City Jail	1	1	1	1	1
Number of Employees	36.00	36.00	35.00	35.00	37.75
Library Services					
Number of Libraries	1	1	1	1	1
Number of Employees	7.00	7.00	7.00	6.75	6.75

**CITY OF KODIAK
ORDINANCE NUMBER 1220**

AN ORDINANCE OF THE COUNCIL OF THE CITY OF KODIAK LEVYING TAXES AND APPROPRIATING FUNDS FOR THE EXPENSES AND LIABILITIES OF THE CITY OF KODIAK FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF JULY 2007 AND ENDING ON THE THIRTIETH OF JUNE 2008

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

- Section 1.** A tax in the amount of 2.0 mills is hereby levied against all taxable real property within the City of Kodiak for the fiscal year commencing on the first day of July 2007 and ending on the thirtieth day of June 2008.
- Section 2.** The following sums of money are hereby appropriated for corporate purposes and objects of the City of Kodiak for the fiscal year commencing on the first day of July 2007 and ending on the thirtieth day of June 2008 to defray expenses and liabilities of the City during the fiscal year.

FY08 BUDGET SUMMARY

GENERAL FUND

	Anticipated Revenues
Taxes	8,847,500
Licenses & Permits	38,000
Intergovernmental Revenues	1,238,830
Service Charges	1,186,920
Fines & Forfeitures	41,500
Interest	130,000
Rents & Royalties	134,930
Miscellaneous	26,300
Interfund Charges	760,430
Appropriation from Fund Balance	192,560
Operating Transfers	1,287,500
Total Anticipated Revenues	\$ 13,884,470

General Fund Continued

	Planned Expenditures
Legislative	310,110
Legal	25,000
Executive-Administration	186,050
Executive-Emergency Preparedness	157,780
City Clerk-Administration	233,690
City Clerk-Records Management	110,350
Finance	1,004,820
Police	4,003,580
Fire	1,563,040
Public Works	1,702,330
Engineering	223,460
Parks & Recreation	1,008,130
Library	702,730
Non-Departmental	2,653,400
Total Planned Expenditures	\$ 13,884,470

SPECIAL REVENUE FUND

	Anticipated Revenues
Tourism Fund	120,000
City Enhancement Fund	0
Total Anticipated Revenues	\$ 120,000

	Planned Expenditures
Tourism Fund	120,000
City Enhancement Fund	0
Total Planned Expenditures	\$ 120,000

CAPITAL PROJECTS FUND

	Anticipated Revenues
General Capital	1,141,500
Street Improvements	2,235,000
Public Safety Building Fund	8,000,000
Water Capital Fund	6,125,400
Sewer Capital Fund	800,000
Cargo Development Fund	220,000
Harbor Development Fund	15,770,000
Parks & Recreation Fund	207,500
Trident Basin Fund	180,000
Total Anticipated Revenues	\$ 34,679,400

	Planned Expenditures
General Capital	1,141,500
Street Improvements	2,235,000
Public Safety Building Fund	8,000,000
Water Capital Fund	6,125,400
Sewer Capital Fund	800,000
Cargo Development Fund	220,000
Harbor Development Fund	15,770,000
Parks & Recreation Fund	207,500
Trident Basin Fund	180,000
Total Planned Expenditures	\$ 34,679,400

ENTERPRISE FUNDS

	Anticipated Revenues
Cargo Fund	1,426,430
Harbor Fund	2,580,580
Harbor Electric Fund	527,380
Water Utility Fund	2,111,900
Sewer Utility Fund	3,294,990
Trident Basin Fund	168,850
Total Anticipated Revenues	\$ 10,110,130

Enterprise Funds Continued

	Planned Expenditures
Cargo Fund	1,426,430
Harbor Fund	2,580,580
Harbor Electric Fund	527,380
Water Utility Fund	2,111,900
Sewer Utility Fund	3,294,990
Trident Basin Fund	168,850
Total Planned Expenditures	\$ 10,110,130

INTERNAL SERVICE FUNDS

	Anticipated Revenues
Self Insurance Fund	1,965,520
PERS Obligations	0
Total Anticipated Revenues	\$ 1,965,520

	Planned Expenditures
Self Insurance Fund	1,965,520
PERS Obligations	0
Total Planned Expenditures	\$ 1,965,520

Grand Total Anticipated Revenues \$ **60,759,520**
Grand Total Planned Expenditures \$ **60,759,520**

Section 3. All unexpended appropriation balances, with the exception of capital project fund appropriations, shall lapse to the appropriate fund as of June 30, 2008.

Section 4. This ordinance shall go into effect July 1, 2007.

CITY OF KODIAK



 MAYOR

ATTEST:



 CITY CLERK



First Reading: May 24, 2007
 Second Reading: June 28, 2007
 Effective Date: August 3, 2007

Ordinance No. 1220
 Page 4 of 4



BUDGET GLOSSARY

ABADE – The Alaska Bureau of Alcohol and Drug Enforcement

Accounting System - The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.

Accounts Payable - A short-term liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable - An asset account reflecting amounts owing on an open account from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments.)

Accrual Basis - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period of which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

Activity - A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

Adopted Budget - Refers to the budget amounts as originally approved by the City Council at the beginning of the fiscal year. Also the budget document, which consolidates all beginning of the year operating appropriations and new capital project appropriations.

Allocation - A part of a lump-sum appropriation, which is designed for expenditure by specific organization units and/or for the special purposes, activities, or objects.

Amended Budget - Refers to the budget amounts as adjusted by Council approved supplements throughout the year.

Annual Budget - A budget developed and enacted to apply to a single fiscal year.

Appropriation - The legal authorization granted by the Council, which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.

Assets - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Audit - A systematic collection of the sufficient, competent evidential matter to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observations, inquiries, and confirmations with third parties.

Available Fund Balance - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Balanced Budget - A budget in which planned funds available equal planned expenditures.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

Bond Ordinance - An ordinance authorizing a bond issue.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Document - The official written statement prepared by the City's staff to present a comprehensive financial program to the City Council.

Budget Message - A general discussion of the proposed budget presented in writing by the City Manager to the City Council. The budget message contains an explanation of the principal budget items, an outline of the City's experience during the past period, its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Process - The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CBRNE – Chemical Biological Radiological Nuclear Emergency

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Improvement Plan - A plan that identifies: (1) all capital improvements which are proposed to be undertaken during a five year period; (2) The cost estimate of each improvement; (3) method of financing each improvement; and (4) the recommended time schedule for each project.

Capital Improvement Program - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Projects Funds - Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Outlay - A type of expenditure which results in the acquisition and/or construction of a fixed asset.

Capital Project - A specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

Collateral - Assets pledged to secure deposits, investments, or loans.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government. It includes (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contractual Services - Items of expenditure for services the City receives primarily from an outside company.

Credit Risk - The risk that a counter party to an investment transaction will not fulfill its obligations. Credit risk can be associated with the issuer of a security, with a financial institution holding deposits, or with parties holding securities or collateral. Credit risk exposure can be affected by a concentration of deposits or investments in any one-investment type or with any one-counter party.

Current Year Objectives - Specific, often measurable, things to be accomplished in the current fiscal year.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department - The City Administration is divided into departments, while a department may refer to a single activity; it usually indicates a grouping of related activities.

Depreciation - In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

Division - A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

EAB – Employee Advisory Board

ESWTR – Enhanced Surface Water Treatment Rule

Employee Benefits - Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included is the City's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrances - Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount to expenditures that will result if unperformed contracts in process are completed.

Enterprise Fund - A proprietary fund established to account for operations that are financed and

operated in a manner similar to private business enterprises. In this case, the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Entitlement - The amount of payment to which a State or Local government is entitled pursuant to an allocation formula contained in applicable statutes.

Entity - (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and account entity is the individual fund and account group. (2) That combination of funds and account groups that constitutes the reporting entity for the financial reporting purposes.

EPA/ADEC - Environmental Protection Agency and the Alaska Department of Environmental Conservation.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Expenses - Outflows or other consumption of assets or occurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entities' on-going major or central operation.

Fiduciary Fund Types - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units, and/or other funds.

Financial Resources - Cash and other assets that in the normal course of operations, become cash.

Fiscal Year - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The City's fiscal year extends from July 1 through the following June 30.

Fixed Assets - Long-lived tangible assets obtained as a result of past transactions, events or circumstances. Fixed Assets include buildings, equipment, improvements other than buildings and land.

FTE – Full Time Equivalent

Function - A group of related activities aimed at accomplishing a major service for which a government is responsible.

Fund - An accounting entity with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues, and expenditures.

Fund Balance - The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance."

Fund Type - Anyone of seven categories into which all funds are classified in government accounting. The seven types are: general, special revenue, debt services, capital projects, enterprises, internal service, and trust and agency.

General Fund - A fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - Bonds that are backed by full faith and credit of government; i.e., the

government's general taxing power, to the repayment of the bonds it issues, then those bonds are general obligations (GO) bonds. Sometimes, the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues. A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with periodic interest paid at a specified interest percentage.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Governmental Fund Types - Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to Local governments from the State and Federal governments.

Interfund Transfers - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Investment - Securities held for the production of income in the form of interest or dividends. The term does not include fixed assets used in government operations.

ISTEA - Intermodal Surface Transportation Efficiency Act. A portion of Federal highway funds will be given to the State of Alaska to be used on local roads.

Lapse - As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time.

LEPC - Local Emergency Planning Committee.

Levy - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

MARPOL - Marine pollution.

Measure - An absolute indicator of the attainment of an objective. May be simply a determinable result, or may consist of statistical data.

Measurement Focus - The accounting convention that determines (1) which assets and which liabilities

are included on a government's balance sheet and where they are reported and (2) whether an operating statement presents information on the flow of financial reoccurrences (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

Millage Rate - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

Modified Accrual Basis of Accounting - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All Governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NOAA – National Oceanic and Atmospheric Administration.

Non-departmental - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

NPDES - National Pollutant Discharge Elimination System.

Obligations - Amounts a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operation budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Annual operating budgets are essential to sound financial management and should be adopted by every government.

Operating Transfers - All interfund transfers other than residual equity transfers.

Ordinance - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinance.

Organizational Unit - A responsibility center within a government.

Other Financing Sources - Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

PERS - Public Employees Retirement System

Performance Indicators - Specific quantitative measures of work performed within a city department.

Personal Services - Items of expenditures in the Operating Budget for salaries and wages paid for

services performed by city employees, including employee benefits cost, such as the city's contribution for retirement, social security, and health and life insurance.

PILOT - Payment in lieu of taxes.

PHAB – Port and Harbor Advisory Board

PPB - Prevention policy board.

Program - An organized set of related work activities, which are directed toward a common purpose or goal and represent a well-defined expenditure of city resources.

Program Budget - A budget which structures budget choices and information in terms of programs and their related activities, (i.e. repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

Program Goal - A program goal is a general statement on the intended effect or purpose of the program's activities. It includes terms such as: To provide (a service), to supply (a given need), to control, reduce or eliminate (an occurrence), to maintain (standards), or to maximize (quality). A goal is not limited to a one-year time frame and should generally not change from year to year. A goal statement describes the essential reason for the program's existence.

Program Objective - Objectives are statements of the intended beneficial and/or tangible effects of a program's activities. They are measurable, and related to the proposed budget year. They are specific targets toward which a manager can plan, schedule work activities, and make staff assignments. Objectives should be quantifiable and are addressed in terms such as: to increase an activity, to maintain a service level, to reduce the incidence, or to eliminate a problem.

Property Tax - A tax levied on the assessed value of property.

Proprietary Funds - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the city include the enterprise funds.

Purchase Order - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

RMS – Records Management System

R/V - Research Vessel.

Recommended Budget - The budget proposed by the City Manager to the City Council for adoption.

Replacement Cost - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Reserve for Working Capital - A portion of the General Fund balance set aside to provide the necessary cash flow to fund the day-to-day operations of the city. This reserve is not available for appropriation.

Residual Equity Transfers – Non-recurring and non-routine transfers of equity between funds.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring

less legal formality than an ordinance or statute.

Retained Earnings - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

Revenue - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers in are classified as "other financing sources."

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Risk - In the context of insurance, defined variously as uncertainty of loss, change of loss or variance of actual from expected results. Also, the subject matter of an insurance contract.

Risk Management - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Sales Tax - A tax levied on the sales price or charge on all sales, rentals and services made within the city.

Self-insurance - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Shared Revenues - Revenues levied by one government are shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

Single Audit - An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of Federal assistance received) to have one audit performed to meet the needs of all Federal grantor agencies.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Rate - The level at which taxes are levied. For example, a sales tax may be proposed at 6% of sale.

Tax Levy - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Transient Room Tax - A tax levied on the rental of a room in a hotel, motel, bunkhouse or bed and breakfast establishment to a person or company for a period of less than 30 days.

Workload - A measure of quantity produced, processed, handled, or otherwise acted upon or with, by an organizational unit. Workload is preferably indicated with respect to a specific, identifiable period of time.

WWTP – Waste Water Treatment Plant.